## NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XIV.—PARAS. 1829 TO 1832.

1. The object of this Return is to place before Government an analysis of all shortcomings in matters of financial regularity in the operations of each month with a view to their being remedied. It should be submitted to Government on the first day of the third month succeeding that to which the accounts relate.

2. There should be a separate statement for each separate Fund—Imperial, Provincial, Local, and Irrigation.

3. The Provincial statement will be posted from the Divisional Statements of Objectionable Expenditure. The statement need not be delayed in order to embody the remarks of the Superintending Engineers if these do not reach the Examiners Office in time. It is desirable, however, that the Superintending Engineer's opinion should be recorded as far as may be practicable, and, in order to ensure this being done, the Divisional Statement of Objectionable Items should be checked immediately on receipt and sent to the Superintending Engineer for his remarks before the audit of the other accounts is proceeded with.

4. All Executive Officers who have failed to submit their Divisional Statements of Objectionable Items with their Monthly Accounts, as well as those whose statements are *generally incomplete*, should be specially brought to the notice of Government under "General Remarks" at the end of the statement.

5. Items of irregular expenditure which are left unincluded by Executive Engineers in their Divisional Statements of Objectionable Items should be distinctly noted as such either in a separate supplementary statement or in the original statement in red ink.

6. Columns under all the heads should be filled up in each case so as to bring out clearly where estimate or appropriation exists and where it does not.

7. In the case of large projects such important features as the following should be stated with precision:—

A. Lump sum estimate.
B. Abstract detail estimate by sub-heads, and so on.
1. Submitted to Chief Engineer.
2. Submitted to Superintending Engineer.
3. Not yet submitted.

8. A large work which is proceeded with on merely a lump sum sanction is still objectionable till an abstract and detail estimate by sub-heads is submitted and sanctioned for it by competent authority.

9. Special mention should be made of works being carried out in portions by authorities, beyond whose powers of sanction it would be to sanction the expenditure as a whole.

10. An important point to notice is the duration of a serious irregularity.

11. Voluminous masses of detail, when their practical significance could be given in a few lines, should always be avoided as a rule. If, for instance, the state of matters as to sanction in one month does not materially differ from that of a preceding month, it will answer all practical purposes to say so, instead of sending another full report.

12. Too much stress can never be laid on the fact that this statement is not to take place of special reports, then and there, of works on which serious irregular expenditure is being largely incurred, either without estimate or appropriation.

GO 1519W. 17-6-81
GO 2100W. 24-8-81
GO 2149W. 31-8-81
GO 2408W. 29-9-81
GO 2606W. 25-10-81.

Indexed 19

P. W. D. Madras.
Form No. M 64a.

P. W. C. No 6671

CENTRAL OFFICE OF ACCOUNTS.

Recd. 14 Nov. 81.

CIRCLE 1st (in dup)

FUND Imperial and Provincial

**Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of August 1881.**

*No.* _____

MADRAS,

*Dated* 12 — 11 — 1881.

FORWARDED for orders to the Secretary to Government, Public Works Department, Madras.

O. C. Gordon

*Examiner of P. W. Accounts,*
*Madras.*

Sold in Receipt Regr.
B No 2691 Wd 15-11-81
William Gordon

# Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of August 1881 requiring the orders of Government.

| Item No. | Particulars of each Item. | Month in the Accounts of which Objectionable Expenditure first appeared. | Comparison with Estimate. Amount of Estimate. | Comparison with Estimate. Expenditure up to Date. | Comparison with Estimate. Excess over Estimate. | Comparison with Appropriation of the Year. Amount of Appropriation. | Comparison with Appropriation of the Year. Expenditure of the Year. | Comparison with Appropriation of the Year. Excess over Appropriation. | Expenditure during the Month. | Opinion of the Superintending Engineer, with Final Remarks by Examiner. | Orders by Government. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Imperial | | | | | No. 2891 W d/ 18 Nov 1881. |
| 1 | Cuddapah Compensation for Quarters to Military Subordinates | | | 480 | 480 | | | | | Want of Estimate is brought to notice of Government for orders. | 1. The Superintending Engineer Third Circle should take early steps to have an estimate sanctioned. |
| | Completion Report not submitted to the Examiner for works above Rs 2500 | | | | | | | | | | |
| 2 | Cuddapah Whitewashing and repairing buildings occupied by British Infantry | 1 | 2810 | 2777 | | | | | | The non Submission of the Completion Certificates is brought to the notice of Government. | 2. The submission of the Completion Certificate should be expedited. |
| | | | | | | Provincial | | | | | |
| 3 | Vellore Constructing Sub-jail at Kandahur | Mar/81 | 10000 | 10203 | 203 | | | | | As the Executive Engineer states that this work is not yet completed the Excess | 3 The Superintending Engineer Second Circle should take early steps to have this item removed. |

[P] W. D. Madras, Form No. M 64 a—Inner Sheet.

# Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of August 1881 requiring the orders of Government.

| Item No. | Particulars of each Item. | Month in the Accounts of which Objectionable Expenditure first appeared. | Comparison with Estimate. Amount of Estimate. | Comparison with Estimate. Expenditure up to Date. | Comparison with Estimate. Excess over Estimate. | Comparison with Appropriation of the Year. Amount of Appropriation. | Comparison with Appropriation of the Year. Expenditure of the Year. | Comparison with Appropriation of the Year. Excess over Appropriation. | Expenditure during the Month. | Opinion of the Superintending Engineer, with Final Remarks by Examiner. | Orders by Government. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Completion Report not Submitted to the Examiner for works above Rs 2500 | | | | | | | | | over Estimate is brought to notice of Government | |
| | Cuddapah | | | | | | | | | | |
| 4 | Completing the roof of Taluq Cutcherry at Anantapur | 1 | 7795 | 8069 | | | | | | The non-submission of these Completion Certificates is again brought to the notice of Government | 4 The Superintending Engineers Second and Third Circles should take early steps to have these items removed. |
| | Kellore | | | | | | | | | | |
| 5 | First Class Taluq Cutcherry at Kanigheri | 1 | 34222 | 34066 | | | | | | | |
| | Completion Report not Submitted to the Examiner for works below Rs 2500 | | | | | | | | | | |
| 6 | Cuddapah | 2 | 2105 | 2097 | | | | | | The non-Submission of these Completion Certificates is again brought | |

**Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of** *August* **1881 requiring the orders of Government.**

| Item No. | Particulars of each Item. | Month in the Accounts of which Objectionable Expenditure first appeared. | Comparison with Estimate. Amount of Estimate. | Comparison with Estimate. Expenditure up to Date. | Comparison with Estimate. Excess over Estimate. | Comparison with Appropriation of the Year. Amount of Appropriation. | Comparison with Appropriation of the Year. Expenditure of the Year. | Comparison with Appropriation of the Year. Excess over Appropriation. | Expenditure during the Month. | Opinion of the Superintending Engineer, with Final Remarks by Examiner. | Orders by Government. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | to notice of Government | |
| | Miscellaneous Irregularities | | | | | | | | | | |
| | Stock | | Limit of reserve | | | Balance at end of August | | | Excess | These excesses over the limits sanctioned in G.O. No. 914 W dated 4th April/81 are again brought to notice of Government | 5. The Superintending Engineer Second and Third Circles should take steps to have these excesses reduced to the sanctioned limit. |
| 7 | Cuddapah | | | | | 6880 | | | 6880 | | |
| 8 | Nellore | | 1500 | | | 3756 | | | 2256 | | |
| | Deposits | | | | | | | | | | |
| 9 | Cuddapah | | | | | | | | | As there is no probability of this amount being utilized at present, the site for the work not having yet been settled this long standing item is brought to the notice of Government | 6. The Superintending Engineer Third Circle will report the cause of the delay in fixing the site for this building. |
| | Deputy Conservator of Forests | | | | | | | | | | |
| | Nundial Rs 5400 | Exp | | | | | | | | | |

To the Supg. Engineers Second and Third Circles — through the Examiner P.W. Accounts

[illegible]

[illegible]

For Examiner of P. W. Accounts,
Madras.