

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 uninclosed 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. | 1. Submitted to Chief Engineer. |
| B. Abstract detail estimate by sub-heads, and so on. | 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.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 4

FUND Imperial & Provincial

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of Sept 1887.

No. _____

MADRAS,
Dated 14 December 1887.
Recd. 15

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

B. No. 3158 Waf 20 Dec 1887

D. L. Cannon

Examiner of P. W. Accounts,
Madras.

24
13/12

Entd. in Receipt Bgr.
With order

10/12/12

Provincial Statement of Objectionable Items in the Accounts requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	<i>West Coast</i>								
1	Half yearly Repairs to Wellington Barracks. <i>Apr 1881</i>			373	373				
	<i>Work Vouchers not submitted to the Examiner for works above Rs 2500/-</i>								
	<i>West Coast</i>								
2	Painting doors and windows of Barracks at Cannanore			4430	4798				
3	Additions to the Hospital Guard room for prisoners at Wellington			4590	4620				
4	Repairing the new Barracks at Cannanore			3407	29				

of Executive Engineers for the Month of *September* 1881
orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.

Orders by Government.

No. 3158 Wd/20th Decr 1881

Sanction to estimate is awaited

The Superintending Engineer should take early steps for the removal of these items.

Work Vouchers are due for these works together with the vouchers relating thereto, besides several work Vouchers for works costing under Rs 2500/-

Provincial Statement of Objectionable Items in the Accounts requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
5	Completion Reports not submitted to the Engineer. West Coast								
6	Salun Repairs to Christ Church	May 1881	159	1164	1005				413
7	West Coast New road of approach to Government House	Sept 81		1080	1080				1080
8	Constructing Government House at Colacacumund	Aug 1880	276000	319986	43986				959

of Executive Engineers for the Month of September 188 / orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.

Orders by Government.

Several Completion Reports are due from West Coast Division for works completed in 1880-81 and 1881-82.

The Executive Engineer states that revised estimate has been submitted for sanction.

2. ditto

The Executive Engineer states that the estimate is under preparation.

The sanction of the B. Vide G.O. No 3037 W of 6.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *September* 188/

orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
9	Reconstructing Sail wall at Mangalore	April 187	4,400	6286	1886	1779	1779	172	
10	Additions to Municipality Court House at Mangalore	Sept 1881				2200	2891	691	760
11	Repairs to Taluk Cutcherry at Coorgate		99	596	497				

Opinion of the Superintending Engineer, with Final Remarks by Examiner.

Orders by Government.

Government of India December 1887.
to the revised estimate
and to the appropriation
of Rs 20000 granted
in current year is
awarded.

Executive Engineer 4. Vide para 1 above.
states that the work
has been completed
and Completion report
called for.

5. An appropriation will be
Sanction to an additional appropriation is awarded.
made as soon as funds are available.

Sanction to a revised estimate is awarded.
6. Vide para 1 above.

Provincial Statement of Objectionable Items in the Accounts requiring the

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
12	Manufacture of Bricks at Wellington	-	-	2733 2733	-	882	882	139	
13	Do do at Ottaseemund	-	-	1668 1668	-	789	789	118	
14	Line working at Lawrence.	-	-	688 688	-	648	648	16	
	Work vouchers not submitted to the Examiner for works above Rs 2500/-								
15	West Coast District Munsiff's Catchery at Edipoy	-	9100	8478					
16	Catchery for Head Assistant Collector Condapoor.	-	8885	6512					
17	Registrar's Office at Calicut	-	5710	5710					
18	Additions and alterations and improvements to District Munsiff's Court at Mangalore	-	5200	4102					

of Executive Engineers for the Month of *September* 188/

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Opinion of the Superintending Engineer, with Final Remarks by Examiner.

Orders by Government.

Last year operations should have been closed and estimate submitted for operations involving Rs 2,500/-

Vide para 1 above

Work Vouchers are due for these works together with vouchers relating to the work vouchers should

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *September* 188 /
orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
19	Construction of a Deputy Conservator's office at Manau-toddy under Deposits Contribution		13/100	2527					
20	Government House at Ootacamund		276,000	31,9986					
	Miscellaneous Irregularities								
	Miscellaneous Advances								
21	Expenditure incurred on office furniture			73-3-7					
22	Contingencies for which bills have not yet been submitted			211-1-8					
23	Unacknowledged debit from S. H. Stores			15-6-					

Opinion of the Superintending Engineer, with Final Remarks by Examiner.

Orders by Government.

thereto and several more for minor works costing under Rs 2,500/-

be forwarded to the Examiners as early as possible and these items removed

These items have been long outstanding and their readjustment is brought to the notice of the Government.

The Superintending Engineer should take immediate steps for the removal of these irregularities

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Late submission of Accounts								
24	West Coast								
	Deposits Ordinary								
25	Chaplain at Cannanore Rs 15-12--								
	Completion Reports not submitted to the Examiner for works above Rs 2500/-								
26	West Coast								

of Executive Engineers for the Month of *September* 1881/

orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.

Orders by Government.

The accounts were again received late and incomplete.

This has been outstanding from August 1880. Early adjustment is awaited.

10 Daily steps should be taken for the removal of these items

Rm

Several Completion Reports are due for works of last and current year.

S. E. 4 mile
thru E. W. P. Waite.

At 16/12 Sept 21-12-81-

D. L. Corcoran

Examiner D. W. Act. *Q. 4*

13/12.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

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