

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 Engineer 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 unincorporated in 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.

Govt 2887 W & 2891 W - 18-11-81

S. W. C. No. 7403

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE *3rd*

FUND *Imperial & Provincial*

In duplicate
Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of *September* 1881.

No. *1*

MADRAS.

Dated *14 December* 1881.

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

Examiner of P. W. Accounts,

Madras.

He

13/12

B. N. 3157 W & 20 Dec 81

Entd. in Receipt Regr.

With order

10-2-12

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.	
	Completion Reports not submitted to the Examiner for works above Rs 2500/-		Superial-						
1	Cuddapah. White washing and repairing Buildings occupied by British Infantry		2810	2777					
	Completion Reports not submitted to the Examiner for works above Rs 2500		Provincial						
2	Cuddapah Completing the roof of Talag Cutcherry at Anantapur		7795	8069					
3	Completion Reports for works below Rs 2500/- Cuddapah	2	2105	2097					

of Executive Engineers for the Month orders of Government.

Septembers 1881

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

Orders by Government.

Superintending Engineer will at once whether there is any duty of the site being fined

The non submission of Completion Reports is again brought to notice of Government

The submit these

The non submission of these Completion Certificates also is again brought to notice of Government

Lytle P. W. Aceto

despts 21-12-81-

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.

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- | | | |
|--|---|--|
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| | | 3. Not yet submitted. |

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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.

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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 5

FUND Imperial and Provincial

(in duplicate)
Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of September 1881.

No. _____

MADRAS,

Dated 14 December 1881.

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

B. N. 3159 Wd/20th Dec 1881

D. C. Caraway

Examiner of P. W. Accounts,
Madras.

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10/12

Entd. in Receipt Regt.

With order

Dr 2/12

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>Presidency</i>								
1	Constructing latrines for Sappers and Miners at Bangalore	Sept 1887	"	302	302				302
	<i>Chingliput</i>								
2	Constructing new Barracks for Royal Artillery at Mount	Aug 1887	"	7853	7853				3155
	Work Voucher not submitted to the Examiner for works above Rs 2500/-								
	<i>Chingliput</i>								
3	Constructing new Quarters for 30 families with out houses at Poonamallee		82300	9408					

of Executive Engineers for the Month of *September* 1887
orders of Government.

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

Orders by Government.

The execution of this work in the absence of a sanctioned estimate is brought to notice of Government.

The Executive Engineer states that the estimate is under preparation. Payment was made in connection with purchase of houses to be demolished for making room for the Barracks.

The non submission of this work voucher is 2. again brought to notice of Government—delay.

The Superintending Engineer will obtain early sanction to the estimates referred to.

The work Voucher should be submitted to the Examiner without delay.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

September 1881

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

Orders by Government.

this year, a fresh
sanction is necessary
as the previous sanction
has lapsed—

The Excess over the sanctioned limit for Reserve Stock is again brought to notice of Government.

4. Vide para 3 above.

D. P. Lindsay

Examiner of P. W. Accounts,

RS.
12412

Madras.

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10.12

To the Supremacy, 5th or 6th
thru the Enamels, P.W. Accounts
Sept 21-12-81-