

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:—

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| 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.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 32

FUND Imperial and Provincial

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of January 1882.

No. Recd. 3 April 82

MADRAS.

Dated April 1882.

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

D. C. Curson
Examiner of P. W. Accounts,
Madras.

10858. d/1-5-82.

With order

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *January* 1882

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.	
1.	<i>Excess over Estimate Cuddalore Division Valug Cutcherry at Kadiri January 1882</i>		33070	33452	382				382
2.	<i>Miscellaneous Irregularities Cuddalore Division Completion Reports not submitted to the Examiner P. W. Accounts for 2 works below Rs 2500 each</i>		2105	2097					
3.	<i>Completion Reports not submitted for works costing above Rs 2500 each Completing the Roof of the Valug Cutcherry Anantapur</i>		7795	8069					

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

Orders by Government.

No. 1285 W. d/18th May/82
The excess outlay incurred 1 As the excess is within 5 per cent of the sanctioned Estimate the Examiner is empowered to admit the charge - vide para 302 of the P.W. Code
made is brought to notice for orders

The delay in the submission of these Completion Reports is again brought to the notice of Government 2- The Sup: Engr's attention is again drawn to para 1 of G.O. No. 659 The Reports are again brought with me to the early submission of the documents in question

A Completion Report for this work was received through the Superintending Engineer 3rd Circle without the Counter-Signature of the Executive Engineer & the Collector and has been referred to the Secretary to Government P.W. Department for orders - with office note No. 1270 dated 17 March 1882.

3- Orders have been passed on this subject - see G.O. No. 769 W. d/23rd March/82.

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.			the Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
4.	Miscellaneous advances Advanced to Mr. Arbutnot on account of funeral Expenses of the late Supervisor Mr. Arbutnot								200
5.	Imprests To Lay Trustee of Cuddapah								1100

of Executive Engineers for the Month of *January* 1882.
orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
<i>Advance sanctioned by the Superintending Engineer. Executive Engineer reports that he has made a reference regarding its adjustment to the Superintending Engineer pending which it is reported to Government.</i> <i>This Imprest being over Rs 1000 is brought to notice with reference to P. W. Code para 1208. The purpose for which it has been granted, has not been communicated.</i>	<i>1080 W. of 12 May 82</i> <i>The Superintending Engineer with see to the early adjustment of this amount</i> <i>5. The Sup^o Engr^r with explain the object for which so large an advance was granted to the Lay Trustee of Cuddapah.</i> <i>Replied to vide f.b. do. 1428 W. 7.6.82</i> <i>The Sup^o Engr^r 3^d Cuddapah. The Mr. P. W. acts</i>

P. C. Edwards

Examiner of P. W. Accounts,

Madras.

Recd 2/5/82.