

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.

P. W. D. No. 2275

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

In duplicate.

CENTRAL OFFICE OF ACCOUNTS.

Recd-13 April 1882

CIRCLE First

FUND Imperial & Provincial

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

No. _____

MADRAS,
Dated 12-4- 1882.

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

D. C. Curdson

Examiner of P. W. Accounts,
Madras.

1089784/1-5-82

Subd. in Receipt Regr.

With order

20/5

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.	
1.	Miscellaneous Irregularities Imperial. Other Services. Completion Reports due for works below Rs 2500 each -	Sept/81	391	389.					
2.	Provincial. Excess over Estimate Godavari Eastern. Badrachellum Coal field operations - Vizagapatnam.	5000 1258	7128	870					
3.	New Pottingy Grant	Sept/81	130400	147563	17163				4375
4.	Godavari Western Tools & Plant.		836	1269	423				

Ex. Eng. instructed by Commr. - Mr. N. E. 174
Commr. objection of N. E. 174

of Executive Engineers for the Month of orders of Government.

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

Orders by Government.

Completion Report awaits

No. 1089W. dt. 1st May/82

The balance due to the Military department on account of sapper labour employed on this work having already been intimated to the Engineer, it is not understood why the irregularity has not yet been removed.

Sanction to Revised Estimate said to be under preparation is awaited.

Sanction to the Revised Estimate said to be under preparation is awaited.

The Supt. Engineer's attention is drawn to these irregular items. The submission of the revised Estimates for sanction should be expedited.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

188

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	Miscellaneous Irregularities Godavari Western. Completion Reports not submitted for works below Rs 2000 each. No.1.		1440						294
6	Ganjam- Provincial. Completion Reports due for works above Rs 2000 each - Canal from Chilka Lake to Ganjam Port -	April/91.	141370	141370					
7	Completion Reports for works below Rs 2000 each.	Dec/91.	1395	1395					
8	Vizagapatnam Completion Reports not submitted for above Rs 2000 each. Constructing senior assistant collectors Office at Parvatipore -	April/91.	3800	3034					

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

Orders by Government.

The delay in the submission of this Completion Report is again brought to notice of Government.

Completion Report awaited.

Completion Report awaited.

Do - Do -

Do - Do -

The non submission of the Completion Report is brought to the notice of Government -

2 It is particularly requested that there may be no further delay in the submission of these documents.

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of
orders of Government.

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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.	Advances to Work People Pottingy Ghand. Rs. 5179-10-6 to end of January 1882.								

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

Orders by Government.

This advance has been sanctioned by the Superintending Engineer; but as it is desirable that such advances should be sanctioned by Superintending Engineers, according to their powers of sanction for works, referred to Government for orders.

3 The Sup^d Engineer's attention is called to the remark made by the Examiner.

To The Sup^d Eng^r 1st Circh
Thru The Examiner P.W. Accts

recd 2/5/82

D. P. Caravan

Examiner of P. W. Accounts,

Madras.

5/3. V. S. S. S.
1/14/82.