

DEPARTMENT.

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 unincorporated 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. Madras.
Form No. M 64a.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 4

FUND Imperial and Provincial
In Duplicate.

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

No. _____
MADRAS,
Dated 5-4- 1882.
Recd. 6.4.82

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

B. N. 1129. May 4-5-82.

T. E. Goudy

For Examiner of P. W. Accounts,
Madras.

H. H. order

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.	
	<u>West Coast.</u>		<u>Imperial</u>						
			<u>Without Estimate</u>						
1	Repairs to Floorings of Military Buildings Mallapuram	Novr 1881		746 746					240
	<u>West Coast.</u>		<u>Imperial</u>						
			<u>Excess over Estimate</u>						
2	Compensation for Quarters to Medical Subordinates	Decr 1881	690	1379	689				135

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.

No 1129. W of 4th May/82.

The Executive Engineer 1 States that an Estimate is under preparation, will be shortly submitted for sanction.

Early steps should be taken to have this item removed

The Executive Engineer 2 The Sup^r Engr^r attention is has again omitted to notice this objection. Called to para 2 of G.O. No. 661 W of 14th March/02

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.	
	<u>Salem.</u>								
					<u>Imperial</u>				
					<u>Excess over Sub heads.</u>				
3	Reconstructing Silt horse Hibbs at Perambur. Report. <u>Nov. 25000 22678</u> 1881								906
	<u>Sub heads.</u>								
					<u>Imperial</u>				
	<u>West Coast.</u>								
4	Completion Reports								

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

Orders by Government.

There are several excesses on sub heads and the Executive Engineer states that they will be met from savings on others and that a Comparative Statement is under preparation. Comparative Statement is requested.

A list of the Completion 5. The Supr. Engr's attention is directed to this item & he will get them submitted. See that no further delay occurs in submission of the list in question.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *January* 1882.
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.	
			<u>Provincial</u>						
			<u>Without Estimate</u>						
	<u>West Coast.</u>								
5	Manufacture of Bricks at Wellington	Oct 1881.	1326	1326					358.
6	Manufacture of Bricks at Cotacuman	Dec.	921	921					
7	Lime smelting at Lawrence Bayburn.	Dec.	1506	1506					202.
			<u>Provincial</u>						
			<u>Excess over Estimate</u>						
	<u>West Coast.</u>								
8	Repairing Talagatchery at Casergode	Aug 1880.	99	557	458				39

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

Orders by Government.

The Executive Engineer has omitted to notice these items. In the objectionable item occur in the preparation of these statements for December estimates 1881 he stated that Estimates were called for and would be submitted for sanction.

The Executive Engineer states that a Revised Estimate has been submitted for sanction with explanations for the excesses.

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.	
9	Reconstructing the District Jail at Mangalore.	April 1881	1400	7206	2906				211
	<u>Salem.</u>								
10	Repairs to Christ Church at Salem.	July 1881	159	1177	1018				4

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

Orders by Government.

The Executive Engineer states that a Revised Estimate has been submitted to the Supg. Engr. for sanction. The outlay has almost reached twice the estimated cost.

7 These revised Estimates should have been submitted on anticipation of excesses & not when after the expenditure has reached 2 & 4 times the amount of Estimate.

The Executive Engineer states that a revised Estimate has been submitted for sanction of Government thro the Superintending Engineer.

8 The Revised Estimate is awaited.

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.	
				<u>Provincial</u>					
				<u>Excess over Appropriation.</u>					
	<u>West Coast.</u>								
11	Additions and Improvements to the Municipal Court at Mangalore Sept 1891.					2200 3995 1795 665			
	<u>West Coast.</u>								
12	Completion Reports								

of Executive Engineers for the Month of
orders of Government.

th of *January* 1882.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
<i>The Executive Engineer</i> <i>states that additional</i> <i>funds have been applied</i> <i>for.</i>	8 It is presumed the additional funds were appropriated from the Minor work allotment at the disposal of the Sup^r Engr.
9 List of Completion Reports due has not yet been submitted.	Vide para 5 above 10 To the Sup^r Engr 4th Circh Thru the Examiner P.M. Accts

F. E. Goodby

247 7th Examiner of P. W. Accounts,

Madras.

L. J.
4/4.