

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. Madras.
Form No. M 64

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE *Chota Nagpore Railway*

FUND *Imperial ordinary*

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of *February 1882*

No. _____
MADRAS,
Dated *24 April* 1882

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

B. No 1130 W. 4-5-82

T. E. Grainger

For Examiner of P. W. Accounts,
Madras.

With orders

Sd. in Receipt Regr.

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.	
					Excess over Estimate				
1	Plant, Purchase, & Carriage &c Febry/82		2200	2449	249				1190
	Sub heads								
2	i Cost of feeding Elephants Nov/81		300	569	269				67
3	ii Carts, pack bullocks and Coolies &c		"	1026	1026				324
4	iii Sundry purchases, poles &c		"	55	55				"
					Excess over Appropriation				
5	Plant, Purchase & Carriage &c Febry/82					2200	2449	249	1190
	Sub heads								
6	i Cost of feeding Elephants					300	569	269	67
	ii Carts, pack bullocks and Coolies &c					"	1026	1026	324
	iii Sundry purchases, Poles &c					"	55	55	"

of Executive Engineers for the Month of orders of Government.

February 1882.

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

Orders by Government.

No 1130. Waj 4th May/82.

The Executive Engineer states in the Objectionable Items Statement for January and February 1882 that the Government will be applied to for a redistribution of funds among the items of the Estimate as soon as the whole amount is known i.e after the accounts for March have been sent in -

The promised redistribution Statement is aware of in which the Government will see plain the cause of the various excesses.

The Commr in charge of Chola Nagpur Railway thro the G.P.W. Accts. to Mr. [unclear] in charge of Chola Nagpur Railway thro the G.P.W. Accts.

F. E. Godfrey

For Examiner of P. W. Accounts,

Madras.

4/5/82