

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 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.
2. Submitted to Superintending Engineer.
3. Not yet submitted. |
| B. Abstract detail estimate by sub-heads, and so on. | |
| | |

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 1st

FUND Imperial and Provincial

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

No. _____

MADRAS,
Dated 2 May 1882

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

No. 1249 of 17-5-82

D. C. Chandrasekhar

Examiner of P. W. Accounts,
Madras.

With Orders

Entd. in Receipt Regr.

10/9/5

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.			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>Ganjam Division</u> <u>Imperial</u> <u>Miscellaneous Irregularities</u>								
1	Completion Report due for works below Rs 2500 each	Sept. 1881	391	389	-	-	-	-	-
	<u>Godavari Eastern</u> <u>Provincial</u> <u>Excess over Estimate</u>								
2	Badrachellum local Field Operations	Feb. 1882	5,000 1,258 6,258	717	859	-	-	-	11
	<u>Vijayapatnam Division</u> <u>Provincial</u> <u>Excess over Estimate</u> <u>Original Works</u>								
3	New Polingy Ghaut	Sept. 1881	130,400	153,070	12,670	-	-	-	5,506
	<u>Godavari Western</u> <u>Works for which revised Estimates are likely to be required</u>								
4	Officer's Quarters at Chittipatti including out-houses		12,594	9,910	-	-	-	-	57

of Executive Engineers for the Month of

February 1882

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

Orders by Government.

No: 1249 G of 17th May/82.

Completion Reports still awaited 1 It is particularly requested that there may be no further delay in the submission of the completion report in question.

Orders awaited on the Superintending Engineer's letter No 178 G.D. dated 17 April 1882 to the address of the Chief Engineer P.W. Department forwarded through this Office 2 Orders will issue shortly with reference to this item.

Sanction to revised Estimate still awaited 3 A speedy submission of the proposed Estimate is requested.

The Executive Engineer states that the sanction of Government has been applied for to a revised Estimate amounting to Rs 18,370. 4 The revised Estimate is now under consideration.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

February 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>Vijayapattanam Division</u>								
	<i>Work for which Divisional Estimates are likely to be submitted.</i>								
5	New Polinggy Ghaut	Sept 1881	122,400	123,270	12,670	-	-	-	2,526
	<u>Hyderabad Division</u>								
	<u>Miscellaneous Irregularities</u>								
6	Completion Reports not submitted for works below Rs 2500 each								
	1 Work		1,440	1540	-	-	-	-	-
	<u>Ganjam Division</u>								
	<u>Provincial</u>								
	<u>Miscellaneous Irregularities</u>								
	Completion Report due for works above Rs 2500 each								
	<u>Original</u>								
7	Canal from Chilka Lake to Ganjam port	April 1881	141,370	141,370	-	-	-	-	-
8	Do Do for works below Rs 2500 each	Decr 1881	1,395	1,395	-	-	-	-	-

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

Orders by Government.

Sanction is rescinded
Estimate awaited

5 Vide para 3 above

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

6 Vide para 1 above

Completion Reports still awaited

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of

February 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.	
	<i>Tiruchapattur Division</i>								
	<i>Miscellaneous Irregularities</i>								
	<i>Advances to work people</i>								
9	<i>Polingy ghaut</i>								
	<i>Advance remaining outstanding at end of Feb'y 1882 Rs 3284</i>								
	<i>Deposit Contingent</i>								
	<i>Items outstanding for more than 3 months.</i>								
10	<i>Amount paid by the Special Assistant Agent for ^{superintending} ~~sanctioning~~ road from Polingy to Kura put outstanding since September 1881 Rs 272</i>								

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

Orders by Government.

Orders of Government awaited no Objectionable Item Statement for January 1882.

7 The advance made to work people by the S. Eng is sanctioned. As the Superintending power is limited to Rs. 500, it is necessary that the sanction of G.O. should be first obtained prior to making such large advances.

No Estimate has yet been sanctioned for this work and in the Divisional Objectionable Item Statement for January 1882 the Executive Engineer remarked that the full amount will be spent before the end of the official year.

In the accounts for March the amount still appears as unadjusted.

8 An Estimate for this work should be submitted, and a speedy adjustment is necessary with reference to this item.

To The S. Eng 1st Circle thro' the Examiner P.W. Accts

D. C. Landoer

Examiner of P. W. Accounts,

2/5

Madras.

14/1/82

17/5