

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 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:—

- | | |
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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 L

FUND Imperial and Provincial

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

No. _____
MADRAS,
Dated 3-5- 1882.

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

No 1250 H a/17-5-82

D. C. Lucas

Examiner of P. W. Accounts,
Madras.

With Order
Entd. in Receipt Repr.

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>Imperial</u>						
			<u>Without Estimate</u>						
	<u>West Coast</u>								
1	Repairs to Floorings of Military Buildings Malliapuram	Nov/81	746	746					
	<u>West Coast</u>								
2	Completion Reports		<u>Imperial</u>						
	<u>West Coast</u>								
3	Manufacture of Bricks at Wellington	Oct/81	2625	2625					1576
4	do. at Ootacamund	do	2573	2573					921
5	Lime Making at Lawrence Bayam	do	1776	1776					1736

of Executive Engineers for the Month of February 1882 orders of Government.

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

Orders by Government.

No. 1250 W 17 May/82.

Omitted by the Executive Engineer in the Objectionable Items Statement for the Month. In the one for January 1882, it was stated that an Estimate was under preparation & would be shortly submitted for sanction.

A list of Completion Reports due has not yet been submitted.

The Executive Engineer states that these operations will be closed by the end of this year & Completion Reports sent.

The Supg Engineer's attention is directed to paras 1 & 2 of G.O. No. 1129 W d/4th May/82. The delay on the part of the Executive Engineer is far from satisfactory.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of February 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>West Coast</u>									
6	Repairing Taluk butchery at Casergode	April/80	99	557	458				
7	Reconstructing the District Jail at Mangalore	April/81	4400	7206	2806				
<u>Salem</u>									
8	Repairs to Christ Church at Salem	May/80	159	1181	1022				5

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

Orders by Government.

The Executive Engineer has omitted these items in the objectionable items statement for the month. In the objectionable items statement for January 1882, it was stated that Revised Estimates had been submitted for sanction.

The Superintending Engineer states that he is awaiting an answer from the Superintendent School of Arts and that he has reported the matter to the Chief Engineer.

Attention is called to para 7 of G.O. No. 1129 W. of 4th May 1882 - The revised estimate with reference to the latter work has not yet reached this office.

The Supg Engineer has been directed to report the actual amount of excess expenditure requiring sanction.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of February 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>West Coast</u>								
	<u>Provincial Excess over Appropriation</u>								
9	Additions and Improvements to the Munsiff's Court at Mangalore	Sept/81	5200	5233	33	2200	4022	1822	28
	<u>West Coast</u>								
10	Completion Reports								
	<u>Miscellaneous Irregularities</u>								
	<u>Miscellaneous Advance</u>								
	Advance to Sergeant Smith P.E.								23

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
The orders of Government are requested as to the outlay in Excess of grant. The Executive Engineer states that application for additional funds was made to Government by the Superintending Engineer.	A supplemental Estimate was submitted and sanctioned in G.O. No. 886 W. dt 30th April, but no allotment of funds was asked for. The excess may be admitted.
List of Completion Report due has not yet been submitted.	5. vide para 1 above.
This amount has been outstanding since August 1881, and no explanation has been offered of the delay in adjustment.	6. Advances over 3 months outstanding require explanation. The Supg. Engr. will see that this is attended to in submission of future accs. by so officers. In the present case a speedy adjustment is necessary.
	So the Supg. Engr. will see that this is attended to in submission of future accs. by so officers. In the present case a speedy adjustment is necessary.

Examiner of P. W. Accounts,

Madras.

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