

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

FUND

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

No.

MADRAS,
Dated June 1882

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

Examiner of P. W. Accounts,
Madras.

No. 1518 w d / 17th Jano / 1882

With the Order
Sent in Receipt Pass

O.S. 12/6/12
O. 10/6. Re 15/6

Long

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

March 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.	
1	Imperial Miscellaneous Irregularities Completion Reports due for Works below Rs 2,500/ each.	9/1881	391	389	-	-	-	-	-
2	Imperial Nil Provincial Want of Estimate. Scientific Instruments 44 Supplied by Genl. Suptt. P.W. Stores	3/1882	-	231	-	231	231	231	231
3	Excess over Estimate. Construction of New Pottinghy Ghaut	9/1881	130,400/162/70	31/70	54,000	54,496	-	9101	-

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

Orders by Government.

Completion Reports still awaited.

Executive Engineer states that he has sent the Estimate for sanction.

Sanction to revised Estimate still awaited.

No 1518 W of 17th June 1882
The Suptg Engr will enquire into and report the Cause of delay in the submission of Completion reports. These are due since September 1881 or for 20 months. The Examiner will in similar cases in future note the number of reports due.

The Suptg Engr will report what has been done with the Estimate said to have been sent by S. Engineer for sanction. The Expenditure without Appropriation should now be ascertained from General Savings.

The Suptg Engr will report when the revised Estimate is likely to be ready.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

March 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.	
4.	<u>Provincial.</u> Miscellaneous Irregularities Works for which Revised Estimate are likely to be required. Construction of New Bridge phant. } 9/1881		130400	162170	31770	54000	54496	-	9/10
5.	Godavari. W. Delta Divn: Office Quarters at Bhildipett including outhouses. Ganjam. } -		13954	10405	-	-	-	-	495
6.	Completion of pot holes for Works above Rs 2500/- each <u>Original Works.</u> Canal from Bhilkadake to Ganjam Port. } 4/1881		141370	141370	-	-	-	-	-
7.	- Do - Do - for Works below Rs 2500/- each } 12/1881		1395	1395	-	-	-	-	-

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

Orders by Government.

Sanction to Revised Estimate
still awaited.

4

(4) See remarks against item
No. 3 it is hardly necessary
to render this item here.

- Do. - Do. -

5

5 A revised Estimate for Rs
15370. Sanctioned in G. O.
No. 1332 dated 29. 5. 82

- Do. - Do. -

6 x 649

vide remarks against
item No. 1 above.

- Do. - Do. -

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

March 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.	
8.	Provincial Miscellaneous Expenditure Late Submission of Accts: Godavari & Delta Divn. Work Vouchers for March/82. Dist. Statement of objectionable Item for March 1882								
9.	Vizagapatam Deposit Contributions Want of Estimate. Surveying Road from Pottingly to Kuzapet 1882 Amount of Contributions remaining unadjusted (Rs 272)			28	28				

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

Orders by Government.

Bring to notice of Govt. that these documents, not received in this office on the 31st March May/82. are, months & 10 days after due date and no explanation of the delay has been offered by the Executive Engineer.

The Work Vouchers and Obj. Item Statt. for April have not been received up to date.

The amount of Contributions was received in September last and no estimate has been yet sanctioned for the work. The Executive Engineer states that the survey has been completed and that the plotting work is in progress.

(8) Accounts should be submitted quite complete. If from any cause a statement or voucher is not sent with the accounts the reason for its non-submission should be noted while submitting the accounts. The Suply Engineer is requested to see that the Executive Engineer do so in future.

(9) The estimate is wanted.

D. C. Coomaraswamy

Examiner P. N. Accts:
Madras.

To The Commr. Eng. 1st Ind. Div.
Thru the Commr. P. N. Accts.
Desd
17/5

Provincial Statement of Objectionable Items in the Accounts requiring the

[illegible]

of Executive Engineers for the Month of
orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
<p>I am sorry to find that the candidate has not in his paper on the subject made brought forward any of the points which are mentioned in the question paper. The first question was on the subject of the water supply of the city of London.</p>	
<p>The second question was on the subject of the water supply of the city of London. The third question was on the subject of the water supply of the city of London.</p>	

Provincial Statement of Objectionable Items in the Accounts requiring the

[illegible]

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.