

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. |
| 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 54a.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 47

FUND Imperial & Provincial

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

No. Recd/6

MADRAS,

Dated June 1882

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

2830 R.

D. P. Cannon

Examiner of P. W. Accounts,
Madras.

A.6. No. 776 W. 23. 2-82

o.L.S. 27/6-

O. 10/6. Ro 1876

1004/6

With Order
Encl. in Receipt Repr

No 1547 Wd/19/3 June

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.			the Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Without Estimate								
1	Repairs to Flooring of Military Buildings Mullapet	March 1902		746	746				
	Miscellaneous Irregularities.								
	Advances to Work people								
2	Advances to the Hospital attached to the Lawrence English Girl School at Lovedale	Rs 205-11							
3	Combined Post & Telegraph offices at Dakshinamur	Rs 130-11							
4	Completion Reports								

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

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

Orders by Government.

N^o 1547 M d / 19th June 1902

The want of a sanctioned estimate is again brought to notice of Government.

A free report on the delay in sanctioning an estimate should be furnished

authority for these advances has not been quoted by Executive Engineer

(2) Executive Engineer should be reminded to submit his account complete. If he has sanction to these advances he should have noted them or if not he should have obtained and communicated the same to Govt. as early as practicable

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

34. The cause of delay should be reported

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.	
			Provincial						
5	Repairs to Christ Church at Salem	May 1881	159	1195	1036				16
6	Repairing of Catching at Cuvengode	April 1881	99	557	458				
7	Reconstructing the District Jail at Mangalore	April 1881	4400	7206	2806				

of Executive Engineers for the Month of *March* 188*2*
orders of Government.

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

Orders by Government.

The Supg Engineer states that the excess will shortly be reported to Government for sanction.

(5) under disposal

In the objectionable Item Statement for January 82 it was stated that a revised estimate had been submitted for sanction.

(6) The Superintending Engineer's Special Attention is drawn to Excess. The objectionable on- lay should be reduced at once.

In the objectionable Item Statement for December 81 the E. Engr having stated that a Completion Report would be submitted for the excess amount of work done owing to the work having

(7) As the work is completed and Completion report received in Examiner's Office the Excess on lay may be accepted.

A Grant of Rs 2722 was sanctioned in G.O. 776 Ma, 23. 3. 82.

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.	
11	Lime making at Lawrence Asylum.			1881 1881					95
12	Excess over Appropriation - Cutcherry for the Asst Collector at Cuddalore.					2585	3521	916	1196
13	Converting the late Sub Divl Office into Jy Cutcherry at Pattur.					4000	4863	863	1522
14	Additions alterations & Improvements to the District Munsiff's Court at Mangalore.					2200	4222	2022	200
15	Constructing a Telegraph Office with out houses at Dewala.					10000	10539	539	5879
16	Miscellaneous Irregularities - Stock balance on 31 st March/80. Rs 5991-4-5								

of Executive Engineers for the Month of *March* 1882
orders of Government.

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

Orders by Government.

sanctions for the current year. But from the accounts for April/82 this does not appear to have been done as required by the Code.

As the official year has closed the orders of Government are solicited as to whether the excess outlay may be finally permitted.

The excess over sanctioned limit Rs(2000) of Reserve Stock is brought to notice of Government.

12 to 15. May be admitted the excess to be covered by General Savings.

The Superintending Engineer will report if the stock can be early reduced to Reserve limit.

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.		
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.
	Miscellaneous Advances							
17	Advances to Supt Smith outstanding from Aug/81 Rs 23/-							
18	Completion Reports							

of Executive Engineers for the Month of
orders of Government.

March 1882

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

Orders by Government.

This advance has not
been adjusted even
in the accounts for
April 82

(17) The Cause of delay in
adjustment of the advance
should be reported.

A list of Completion
Reports still due ^{has} not
yet been furnished.

The Superintending Engineer will explain the delay in this matter

P. L. Hancock

Examiner of P. W. Accounts,

Madras

Q. 1 / 6

To the Suppl. Exp. to the ^{1st} and
two 'The Economic P. M. Account
Money
Sept 19/6/82.