

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

P. W. D. Madras.
Form No. M 64a.

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.

CENTRAL OFFICE OF ACCOUNTS.

2. There should be a separate statement for each separate Fund—Imperial, Provincial, Local, and Irrigation.

CIRCLE 5^{1/2}
FUND Imperial & Provincial.

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.

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

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.

No. _____

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.

MADRAS,
Dated June 1882.

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.

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

P. C. L. L. L.

Examiner of P. W. Accounts,
Madras.

C. E. No. 227 C. 27-1-82
J. B. - 1367 W. 2-6-82

[Faint handwritten notes and stamps]
10/5/82 17/12/82

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O. 10/6. Re 15/6
Lor 1/6

[Handwritten notes]
With order
Entd. 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.	
	<u>Imperial</u> <u>Without Estimate</u> <u>Presidency Division</u>								
1	Constructing 2 Latrines with 30 seats (expenditure total) for Natives of the Sarpe and Miners Bangalore.	Sept. 1881.	-	538	538	-	-	-	4
	<u>Presidency Division</u>								
2	New Barracks for Royal Artillery at Mount.	August 1881.	-	8408	8408	-	-	-	-
	<u>Miscellaneous Irregularities</u> <u>Completion Report not submitted to the Commission for works below Rs 2500.</u> <u>Presidency Division.</u>								
3	Plastering Walls of the Presidency Paymaster's Office in the Fort.	March 1882.	-	336	336	-	-	-	336

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.

N^o 1548 wd/19th June/82

1 The plan and estimate are awaited.

Sanctioned Estimate still awaited.

Supy. Engineer states that the plan and estimate have been sent for approval in the Military Department.

2. under disposal

The Executive Engineer reports the work completed. The Supy. Engineer's Office pointed out that sanction to the estimate should have been obtained before completion of the work. Completion Report awaited.

3 Executive Engineer's attention should be drawn to para 323 on the subject of incurring expenditure without sanction. The Completion Report should be submitted soon.

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>Miscellaneous Expenditure</u> <u>Completion Reports</u> <u>submitted to the Examiner</u> <u>for works above Rs. 2500.</u>								
4	Demolishing the East and West Blocks and renewing the North and South Blocks of European Barracks. Poonamallee	March 1882	25105	24901	-	-	-	-	
5	Alterations and additions to New Hospital. Poonamallee - - - -	do.	5852	5877	-	-	-	-	
6	Alterations and additions to Old Hospital. Poonamallee - - - -	do.	3778	3715	-	-	-	-	
	- do - do - - do - -								
	<u>for works below Rs. 2500.</u>								
7	Chingleput.	20 th Nov.	16072	14356					

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.
Completion Reports for these works are awaited. (14 to 61) Superintending Engineer will cause these Completion Reports to be submitted to the Examiner at an early date.	

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.	
	<u>Provincial.</u> Works for which revised estimates are likely to be required.								
8.	<u>Chingleput Division</u> Agricultural College Government Farm at Saidapet.	Augst. 1881.	33085	31928	-	-	-	-	-
	<u>Miscellaneous Department</u> Completion Report not submitted to the Examiner.								
	<u>Presidency Division</u> Repairing Lightning Conductor of the Observatory.	Jan'y 1882.	Kel	332	332	-	-	-	-
	<u>do do do</u>								
10	<u>Chingleput.</u>	5. Works	2673	2400	-	-	-	-	-

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

Orders by Government.

The Supy. Engineer states that the revised estimate for this work will be submitted to Chief Engineer for sanction.

8. Under disposal

Completion Report still awaited.

9 & 10 Attention of Executive Engineer should be drawn to Code Ch. 3 para 326 Ch. 13 para 1739 Clause VIII and Ch 14 para 1827. Any delay in the submission of a completion report should be explained in objectionable Item Statement and this should be noted on

D. C. Lucas
Examiner P. W. Accl.
M 3/6

To the Supy. Engr 5th April
Through the Examiner P. W. Accl.

Provincial Statement of Objectionable Items in the Accounts requiring the

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of Executive Engineers for the Month of
orders of Government.

188

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

Examiner of P. W. Accounts,
Madras.