

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 in 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 South

FUND Imperial and Provincial

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

No. _____

MADRAS,
Dated 3rd October 1882.

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

Ac 236 - 2.7.8
- 475 - 12.9.8
Ac 227. c 27.1.82
Ac 713. E 11.9.82
Ac 2506. h. 26.9.82
- 2875. h. 3.11.82

H. Ramin
For Examiner of P. W. Accounts,
Madras.

Mo 306 w. p. h. 20.9.82

20/11

Contd. in Receipt Book

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

August 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>Without Estimate</i>								
	<i>Presidency Division</i>								
1	Constructing a Labrine with 30 seats (Experimental) for natives of Sappers and Miners Sept. Bangalore.	1881	-	538	538	-	-	-	-
2	Converting Pay Office into Medical Quarters June	1882	-	271	271	-	-	-	-
	<i>Also Inequalities</i>								
	<i>Completion Reports not submitted to the Commr for works below Rs 2500</i>								
	<i>Chingleput Division</i>								
3	Chingleput	July 1882 5 weeks	1036	1023					

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

Orders by Government.

S.O. 30/6/82 of 14th Nov/82.

The want of estimate for this work has regularly been brought to notice of Government since September 1881.

The estimate was forwarded to the Military Department for approval on the 11th Sept 82 with memo No 7132 of that date.

The Superintending Engineer states that the estimate has been sent for approval in the Military Department but as the work was started in June it is thought ample time has been allowed to admit of the estimate being sanctioned earlier.

An estimate for converting the Pay Office & Surgeon General's office into quarters for 3 Field officers was sanctioned in S.O. 29/4/82 of 11.82.

Completion Reports still awaited.

Order received in O.S.D. for July for which receive very early attention.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

August 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>Chingleput (continued)</u> Works for which Revised Estimates are likely to be required.								
4	Agricultural College Augt Govt. Farm at Saidapet 1881		33,085	31,928					
	Completion Reports not submitted for works costing over Rs 2500 each <u>Presidency Division</u>								
5	Constructing Iron Sheds in the Import yard of the Custom House and Providing Truck Lorry Table and laying Rails at Sea Custom House.	1882	16,375	14,636					

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

Orders by Government.

Sanction to revised Estimate still awaited

The Estimate returned for revision with C.O. No 2506 to d/26.9.82 is awaited

The non-submission of this Completion Report is again brought to the notice of Government.

Orders issued in O.S. for July/82 should receive very early attention

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>Presidency (Calcutta)</u> 2. Non-submission of Work Vouchers for July and August 1882.								
6.	Work Voucher for Laying Marble Floor at Govt. House Madras.								

of Executive Engineers for the Month of
orders of Government.

August 1882

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

Orders by Government.

No explanation has been afforded for the non-submission of these work vouchers.

Brings to notice of Government that several Work Vouchers relating to the accounts from May to August 1882 have not yet been received in this Office.

Unsatisfactory. The C.E. will issue instructions for the work vouchers being in future sent with the accounts. Those now due should be submitted at once.

J. H. Rainier
Dy. Examiner
For Examiner of P. W. Accounts,

Madras.

S. E. 4th Circle
thru the Revenue P. W. Accounts
14-11-82