

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 Examiner's 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.
2. Submitted to Superintending Engineer.
3. Not yet submitted. |
| B. Abstract detail estimate by sub-heads, and so on. | |
| | |

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 64 a.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 3^d

FUND Local

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

No. 1

MADRAS,

Dated 15 December 1882

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

Pro: 3414 W. 22. 12. 82.

D. P. Curran

Examiner of P. W. Accounts,

Madras.

44.
15/12

With order
Subd. in Receipt Rev.

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XV.—PARA. 2147.

1. This form should be used by the Executive Engineer in any of the following cases:—

a.—When he requires a grant, or an addition to an existing grant for carrying on a sanctioned Major work.

b.—When he is unable to utilize the grant at his disposal for any work, and wishes to resign it either wholly or in part.

c.—When he wishes to utilize the grant for one work upon some other.

2. Either of the columns for "Proposed New Grant" or for "Proposed Reduction," or both, may be used as required.

3. If it happens that the grant already allowed has been reduced, the entry in the column "Existing grant for current year" would of course be the amount less such reduction.

4. In the case of Irrigation Works the entries in the column "Departmental and Service Head" should show distinctly whether the proposed re-appropriation is debitable to Capital or Revenue, and the entries in the column "Works" should be so arranged as to show the project to the capital or Revenue Account of which the charge is debitable, and the class of Service to which the charge is debitable thus:—

_____ Project.

(1) —Head works.

B. Land.

K. Buildings.

In cases of Productive Public Works the fact of their being so should be noted against the entries.

5. It being of the utmost importance that early intimation of possible lapses, or of excesses in outlay on works should be communicated to the Government, a close watch should be maintained on the progress of all works by Executive Officers, and this form employed the moment the facts are sufficiently known.

CIRCLE First
DIVISION Vizagapatam
FUND Provincial
(Convict labor)

Application for a Re-appropriation of Budget Grants.

No. 536VZ Dated 7-12-1882

FORWARDED to the Secretary to Government,
Public Works Department, through the Examiner of
P.W. Accounts, for sanction, if approved.

C. Swahel
Superintending Engineer,
Circle.

No. 68 Dated Madras, 18 December 1882.

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

The sum of Rs. 1000 has been forwarded
under Government order Provincial.
D. L. Lonsbury
Examiner of P. W. Accounts,
Madras.

14/12 Proceedings of Madras Government.

No. 3416W Dated 22nd Decr 1882.

ORDER THEREON.
The sum of Rs. 1000 has been forwarded
is credited to the Provincial Revenue.

S. S. S. S.
Secretary to Government, P.W.D.,
Madras.

S. S. S. S.
S. S. S. S.

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

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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 Examiner's 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.

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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.

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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 64 a.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 6th

FUND Imperial & Provincial

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

No. 3415

MADRAS,

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

No: 3415 W of 22nd Dec/82

D. P. Chandrasekhar

Examiner of P. W. Accounts,
Madras.

No. 1799. C. 5. 10. R
" 1862. C. 18. 10. R
No. 3233. H. 7. 12. R

W. H. H. Order
Entd. in Receipt R₂