

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 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 64a.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 4th

FUND Imperial and Provincial

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of October 188 1.

No. _____

MADRAS,

Dated 20-1- 188 2

Recd. 23-1-82

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

D. P. Gordon

Examiner of P. W. Accounts,
Madras.

B. No 400 May 14th July 1882

C. in Receipt Rept.

itha

40 31584. 20-12-81.

20-12-81

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.	
1	West Coast Half yearly repairs to Wellington barracks	Aug		373	373				
2	Completion Reports West Coast.								
3	Salem Repairs to Christ's Church	May	159	1164	1005				
4	West Coast. Government house at Norwood		876000	321712	45712				1726

of Executive Engineers for the Month of *October* 188*1*
orders of Government.

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

Orders by Government.

- No 400 Waf 14th Feb 1882.*
- Sanction to Estimate is awaited
- Completion Reports due for last and the current year should be expedited
- The Executive Engineer states that a revised Estimate has been submitted to Government through the Superintending Engineer for Sanction
- The sanction of the Government of India to the revised estimate and to the appropriation of Rs 20000 granted in current year is awaited
1. The estimate should be sanctioned at an early date and this item removed.
 2. The completion reports should be forwarded to the Examiner without delay.
 3. Early sanction should be obtained to the estimate referred to.
 4. The Govt of India sanction has been received and will shortly be communicated.

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.	
5	Repairing Taluk Cutcherry at Casergode		99	596	497				
6	Reconstructing District Jail wall at Mangalore	Oct/81	4,400	6,469	2,069				
7	Additions and Improvements to Munsiff's Court at Mangalore					2,200	3,257	1,057	
8	Making a new road of approach to Government house at Colacamund			4,148	4,148				3,068
9	Purchasing Bramostie Pick axes from Public Works Stores for the use of the Nilgiri Sub Division	Oct/81		482	482				482

of Executive Engineers for the Month of October 1881 orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
The Executive Engineer states that a revised estimate has been submitted. The Executive Engineer states that the work has been completed and the Completion Report called for. In G.O. No. 3158 W. dated 20th December 1881 it is stated that an appropriation will be made as soon as funds are available.	55. The Suptg Engineer should take early steps for the removal of these items. 66. Funds will be provided as soon as they become available.
The Executive Engineer states that the Estimate has been submitted for sanction.	77. Vide para 4 above. 88. Vide para 5 above.

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.	
10	Manufacture of Bricks at Wellington			2742	2742		891	891	9
11	Do - do at Colacoomund			1719	1719		839	839	30
12	Lime Manufacture at Lawrence Asylum			832	832		792	792	144
	Work Voucher not submitted to Examiner for works above Rs 25-00 West Coast Division								
13	Registrars' Office at Calicut			5710	5710				
14	Deputy Conservators Quarters at Mananthody under Deposits Contribution			13100	2587				
	Miscellaneous irregularities								
15	Deposits Ordinary Chaplain at Coimbatore								Rs 15-12-0

of Executive Engineers for the Month of October 1881 orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
Last years operations should have been closed and estimates sanctioned for operations involving over Rs 2,500	9. Vide para 5 above.
Work Vouchers due for 10. The work vouchers referred to should these works with the be forwarded to the Ex. Engrs. Vouchers relating thereto without delay.	
This has been outstanding from August 1880 early adjustment is awaited 11. The work vouchers referred to should be submitted as to why the Ex. Engrs. states that the Assistant-Engineer has been instructed	11. Vide para 5 above. Explanation should be submitted as to why the Assistant-Engineer has been instructed

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *October* 188*1*
orders of Government.

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>Miscellaneous Advances</i>								
16	<i>Expenditure on Office furniture</i>	<i>Rs 77-4-10</i>							
17	<i>Contingencies for which Bills have not been submitted</i>	<i>Rs 204-12-8</i>							
18	<i>Completion Reports West Coast</i>								

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

Orders by Government.

instructed to adjust the item

These items have been long outstanding and their non adjustment is brought to notice of Government

Completion Reports due for the last and current year should be expedited

12. Vide para 5 above. Explanation should be submitted as to why these items have been so long unadjusted

AM
Encl. by P. W. D. Circle
thru the P. W. D. Office

CH 27/1
Sept 14-2-82

J. P. Lonsbury

Examined M. O. A. 27/1

19/11

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

188

Examiner of P. W. Accounts,
Madras.