

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.

3031594. 20-12-81
Op 475- 12-9-81
2270. 27.1.82.

20/6/2

P.W.D. No. 437

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 5th (In Dep.)

FUND Imperial & Provincial

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of October 1887.

No. _____

MADRAS,
Dated 20th January 1887.
Recd. 23rd

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

D. C. Karanam

Examiner of P. W. Accounts,
Madras.

G.
191

Entd. in Receipt Regr.

B. No. 401 May 14th 1887

Withd. the order

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *October* 188/

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>Imperial.</i>				
1	<i>Presidency</i> Constructing a Latrine for Sappers & Miners at Bangalore.	<i>Sept 1881.</i>		527	527				225
2	<i>Chungliput.</i> Constructing New Barracks for Royal Artillery at Mount.	<i>Augt 1881.</i>		8408	8408		8408	8408	553

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

Orders by Government.

Nº 401 Wdy 14th July 1882

Bring to notice of A plan & Estimate for the work were submitted to the Government that as to the Chief Engr in April 1881, but not a plan & estimate has yet been prepared of the expenditure object to was sanctioned for this work incurred under the Chief Engr's order in case if the work was not paying out certain experimental work prior to the preparation of a revised plan & estimate. The latter will be submitted in due course.

The Executive Engineer states that the estimate is under preparation. Payment was made in connection with the purchase of houses to be demolished for making room for the new barracks. Early sanction to estimate is awaited. The submission of the Estimate should be expedited.

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>Presidency.</i>								
3	<i>Examining the lightning conductor of the Observatory</i>	<i>June 1881</i>		332	332				
	<i>Chingleput</i>								
	<i>Excess over sub heads of Estimate</i>								
4	<i>Constructing Agricultural College Government Farm at Paidapett.</i>								
	<i>Brought from Girder's</i>	<i>Aug. 1881</i>		2054	2054				

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

Orders by Government.

The Executive Engineer states that the estimate for this work was sent for the approval of Government Astronomer on 4 July 1881 and the same will be sanctioned as soon as returned. The delay in the sanctioning of the estimate is brought to notice of Government.

3 Early steps should be taken for the removal of these items.

The Executive Engineer states that a revised estimate has been received approved by the Superintendent of Government Farm and will be submitted for sanction. Early sanction to revised estimate awaited.

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	<i>South Arcot. Repairing the Head Asst. Collectors Butecherry at Vaidachallam</i>	<i>Augt 1887</i>		<i>616</i>	<i>616</i>				
6	<i>Completion Reports not submitted to the Examiner for works above Rs 250/- Chingleput Constructing additional room to Treasury house Garden at Saidapett.</i>		<i>2840</i>	<i>2799</i>					

of Executive Engineers for the Month of *October* 188/

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

Orders by Government.

*This is a repair work
sanctioned in previous
year but as no outlay
was incurred on it till
this year a fresh sanc-
tion is necessary as the
previous sanction has
lapsed.*

4. Vide para 33 above

*Executive Engineer
states that Completion
Certificates will be
submitted as soon as the
amounts due to certain
Contractors are paid.
Their submission is
awaited.*

*Sd/- S. S. S. S.
thru the Dy. S. S. S. S.*

Accepted 16-2-82.

D. C. E. S. S.

Examiner of P. W. Accounts,

Madras.

19/11

19/11