

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.

Go 400 W. 14. 2. 82
3/15-82 W. 20. 12. 81.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

FUND

Imperial and Provincial

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of *November* 1881.

No.

MADRAS,

Dated *14*—*2*—1882.

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

D. P. Lindsay

Examiner of P. W. Accounts,
Madras.

B. N. 525 May 28th July 1881

Entd. in Receipt Regr.

With order

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *November* 1881
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>Imperial</i> <i>West Coast</i>								
1	Repairs to floorings of Military Buildings at Maliaapuram	<i>Novr/81</i>		310	310				310
2	Completion Reports								
	<i>Provincial</i>								
3	Making a New Road of approach to Government house at Cotacamund.	<i>Octr/81</i>		4835	4835				688
4	Value of Scientific Instruments for West Coast Division	<i>Novr/81</i>		208	208				208

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

Orders by Government.

The Executive Engineer states that the Estimate is under preparation.

The Executive Engineer states that completion Reports for all works executed in 1880-81 have been prepared and sent to Sub-Divisional Officers for Signature. A few of these have only been received and disposed of the others are awaited.

It is requested that early steps may be taken for the preparation of the Estimate & submission of the Completion Reports referred to

2 Estimate sanctioned vide G.O. No 390 W d/11th July 1882

The Executive Engineer states that the Estimates have been submitted for sanction.

3. The Sups- Engr will see to early sanction being obtained with reference to the Estimates referred to

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	Value of Mamooties and Pick axes for Nilgiri Sub-Division.	Oct/87	-	482	482	-	-	-	-
6	Manufacture of Bricks at Wellington.		-	917	917	-	-	-	26
7	Do — Ootacamund		-	869	869	-	-	-	30
8	Lime making at Lawrence Ryllum		-	1003	1003	-	-	-	211
9	Cutting, filling, sloping and turping carriage drive of St. Thomas Cemetery at Ootacamund	Nov/87	-	284	284	-	-	-	284
10	Government House at Norwood.	Aug/80	276000	323306	47306	-	-	-	1594
11	Repairing the Talug butcherry at Ootacamund		99	596	497	-	-	-	-

of Executive Engineers for the Month of November — 1881 orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
The Executive Engineer states that the Estimate has been submitted for sanction.	4. The Supty Engr will take early steps to have this item removed.
The Executive Engineer states that Estimates have been called for and will be submitted.	5. Early steps should be taken to have these estimates submitted for sanction.
The Executive Engineer states 6. that an Estimate has been submitted.	Vide para 4 above
The sanction of the Government of India to the revised Estimate and to the appropriation of Rs 60000 granted in current year is awaited.	7. The Govt of India's sanction has been communicated. Vide G.O. No. 390 W d/11 th February/1882.
The Executive Engineer states that a revised Estimate has been submitted for sanction.	8. The Supt Engr will see to the revised Estimate being submitted for sanction at an early date.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *November 1887*
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.			the Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
12	Reconstructing District jail wall at Mangalore.	April/91	4400	6784	2384	-	-	-	315
13	Making a new Road of Approach to Government House at Ootacamund.	Oct/91	-	-	-	4835	4825	688	-
14	Additions and Improvements to Munsiff's Court, Mangalore.	-	-	-	-	2200	3274	1074	18
15	Completion Report	-	-	-	-	-	-	-	-
16	<i>Salem.</i> Repairs to Christ's Church.	May/91	159	1164	1005	-	-	-	-

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

Orders by Government.

The work is still in progress. The Supg Engineer will see to a revised Estimate should therefore be furnished unless the work is still to continue the work is nearing completion in progress.

Rs 6000/ has been sanctioned by the Govt of India on the revised Est. for the foot street at Ooty of which this work forms a part vide G.O. No. 3077 of 6th Dec/81 and 3701 of 11th Feb/82.

The Executive Engineer states that an additional appropriation has been applied for. Funds will be provided at an early date.

Vide remarks against completion Report under Imperial. It should be taken to have the completion report referred to submitted at an early date.

The Executive Engineer states that a Revised Estimate has been submitted to Government through Superintending Engineer for sanction.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *November* 188*7*
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>West Coast</i>								
17	Miscellaneous Irregularities								
17	Miscellaneous Advances								
17	Expenditure incurred on office furniture.			77-4-10					
18	Contingencies for which bills have not been submitted.			294-15-4					
19	Paid to coolies on account of the Right Honorable the Governor.			197-11-2					
20	Compensation for land for Leppos South Canara			225-					
	<i>Deposits Contribution</i>								
21	Market Tower at Mangalore			229-7-8					

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

Orders by Government.

These items have been drawn to the attention of the Superintending Engineer and their now long standing and their now adjustment is brought to the notice of Government. *These items remain unadjusted.*

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*I.E. & Circle this the Ex. P.W. Madras
recd. 28.2.82*

D. P. Karasany
Examiner of P. W. Accounts
Madras.

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Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

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

Orders by Government.