

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.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 5th

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 February 1882.

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

B.N. 542 W of 1st March 1882

D. C. L. L. L.

Examiner of P. W. Accounts,
Madras.

9.2

Entd. in Receipt Rep.

M. H. Order

804/3

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>Presidency.</i>		<i>Imperial.</i>						
1	Constructing 2 latrines with 30 slabs for Natives of the Sappers & Miners at Bangalore.		536	536		536	536	9	
	<i>Chingleput</i>								
2	Constructing New Barracks for Royal Artillery at Mount		8408	8408					
	<i>Presidency.</i>		<i>Provincial</i>						
3	Repairing the Lightning Conductor of the Observatory.		332	332		332	332		

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

Orders by Government.

No. 542 Wd/1st March 1882.

Brings to notice of Government that no estimate has yet been sanctioned for this work.

1 The revised plan is still under consideration and will be submitted in due course. The objectionable expenditure, as already pointed out was incurred under the orders of the Chief Engineer.

This expenditure was incurred in purchase of houses to be demolished to make room for the new barracks; early sanction to estimate is awaited.

The Superintending Engineer states that the Engr. has been asked to submit an estimate. Vide para 2 above for sanction.

The delay is brought to the notice of Government.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of *November* 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.	
4	Government House Furniture charges.					3000	3490	490	3384
5	South Arcot General Tools & Plant.					576	630	64	38
6	Chingliput Boneta Agricultural College Government Farm Sidapith. Wrought Iron Girders.	Aug 81				2054	2054		

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

Orders by Government.

The Sup^d Eng^r states that the omission of 4 - Can should be taken to see that this item in Objection- such omissions do not occur again. able Item Statement. The Sup^d Eng^r is called upon to explain the cause of the error over appropriation. The Sup^d Eng^r is under inquiry; & is brought to notice of Government.

The Engr. states 5- Funds will be appropriated from that funds for the estimate the Reserve with Government of Rs 1528 sanctioned in G.O. No. 2709 M. 2-11-81 have not been allotted, hence the Exp.

The Engr. states that a revised estimate approved by the Suptt of Government Farms has been received and the removal of this item will be submitted for sanction. Early sanction to revised estimate is awaited.

S.L. 5 Circle
Thro. Int. Mr. Arch

D. C. Conway

Examiner of P. W. Accounts,

Madras.

Sept 1-3-82-