

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 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 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.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 4th

FUND Provincial & Imperial

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of January 1883

No. 1111 Wd/14-4-83

MADRAS,

Dated 4th April 1883.

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

No 1111 Wd/14-4-83.

J. P. Gnanapavan

Examiner of P. W. Accounts,

Madras.

With order
With order
Entered in the Receipts Regr
With order

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.	
	Provincial Nilgiri Division								
	Without Estimate -								
	One-third of the loss on Stock Manufacture for 1882-83.			289					289
	Excess over Estimate. Purchasing Tile making Machine with Pug well Decr	582	1054	472					534
	Purchase of Bullocks Aug/83	540	780	240					780

of Executive Engineers for the Month of orders of Government.

January 1883

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

Orders by Government.

No 1111 W of 14 April 83.

The Executive Engineer states that an Estimate will be submitted for sanction -

An Estimate for Rs 582 only was sanctioned in G.O. No 595 W dated 23rd February 1883, sanction to a supplemental Estimate appears therefore necessary

The Executive Engineer states that a supplemental estimate has been submitted for sanction -

Should be submitted early.

The necessary suppl. Estimate should be early submitted for sanction.

A suppl. Estimate for Rs 630 was sanctioned in G.O. No 629 W of 27th February 1883.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

January—1883

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.	
	Repairing and white and color washing Government House and Subsidary buildings at Octacammund	June/82	1530	2220	690				
	Miscellaneous Irregularities Miscellaneous Advances House Rent paid to Apprentice Overseer Mr. J. C. Campbell—								
	Petty Contract Account Balance due by Petty Contractor Fazal Mohammed—								

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

Orders by Government.

In the final remarks in the Objectionable Item Statements for July 1882 the Executive Engineer stated that the Completion Report has not yet been received from the Supervisor. Nothing further has been heard on the subject.

The objection is of long standing

Not recovered up to February 1883.

The Executive Engineer states that sanction of Superintending Engineer will be obtained to write off the balance—

Suply Engr's attention is drawn to the remarks in the O. J. S. for December 1882 and the very early removal of this claim from this Statement will be looked for.

Suply Engr. to see to this. Examinr should have noted the month from which the amount was due and also the amount.

Noted. Noted

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

January 1883

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.	
	Coimbatore Division								
	Excess over Estimate.								
	Constructing Head								
	Assistant Collector's Bungalow								
	at Gundapur —	Dec/82	8685	9163	478				70
	Miscellaneous Irregularities								
	Rent due from								
	Mangalore Municipality					3264.00			
	Imperial								
	Nilgiri								
	Without Estimate.								
	Supplying Privy								
	Pans								

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

Orders by Government.

The Executive Engineer states that the work is completed and that explanation will be given in the Completion Report.

The Superintending Engineer states that certain information is awaited from the President of the Municipality to settle this question.

Completion Report with full explanation should be expedited.

Attention drawn to remarks in O.S. for December 1882. Sd/-y Supr should endeavour to remedy this irregularity at an early date.

Provincial Statement of Objectionable Items in the Accounts requiring the

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Rooms and urinals for the Barracks at Wellington.	Oct/82		739	739				
	Two-thirds of the loss of Stock Manufacture of 1881-82.			576	576				576
	White washing the Military Buildings at Wellington "Minor Repairs"	Oct/82		546	546				

of Executive Engineers for the Month of orders of Government.

January—1883

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

Orders by Government.

The Executive Engineer states that the Estimate has been submitted for the counter signature of the Military authorities.

The Executive Engineer states that an Estimate will be submitted for sanction.

This sub-head was removed from the Estimate with reference to Office Note from Secretary to Government Public Works Department No. 3882 dated 11th July 1882. The Executive Engineer states that the estimate will be submitted for

Supg. Sup. will see to the estimate being early submitted for sanction.

Should be submitted early.

The Supg. Sup. will issue instructions for the early adjustment of the claim.

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.	
	Miscellaneous Irregularities North Arcot								
	Norths for which revised estimates are required - Talang Butcherry at Mal- lajapett.								
	Rent due by Mr. W. J. N. Lt. Faun for Commandant's Quarters at Vellore from 29 th August /82 to 31 st January /83.								

of Executive Engineers for the Month of
orders of Government.

January — 1883

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

Orders by Government.

for sanction at once
the objection is of long
standing—

The Executive Engineer states that a revised estimate for this work is under preparation.

The Executive Engineer states that the question of revised rent is still under reference -

D. P. Karasov

Examiner of P. W. Accounts,

Madras.

To The Suptg Engrs Fort Le Circle
thru' the Engineer J. W. C. C. C.

Entered in the Receipts Reg