

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 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 64 a.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

Fourth

FUND

Provincial and Imperial

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of *February* 1883.

No.

MADRAS.

Dated *2 May* 1883.

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

Examiner of P. W. Accounts,

Madras.

With an order
Sd/-

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *February* 1883
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.	
	<u>Provincial</u>								
	<u>Nilgiri Division</u>								
	<u>Want of Estimate</u>								
1.	One-third of the loss on Stock Manufacture for 1882-83	January 1883	-	289	289				
	<u>Excess over Estimate</u>								
2.	Purchasing a tile making machine with Pug Mill	December 1882	582	1110	528				56
3.	Manufacture of Stock Materials at Wellington.	February 1883	2160	3192	1032				763

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

Orders by Government.

The Executive Engineer states that an estimate will be submitted at once. The same explanation was offered last month.

The Executive Engineer states that a Supplemental estimate will be submitted for sanction.

Brought to the notice of Government. The Executive Engineer has omitted to notice the item in the Divisional Objectionable Items Statement for the month.

No 1365 W of 10 May/1883

Attention drawn to orders on the O.S for January 1883. No further delay should occur in the submission of the requisite estimate.

The Suptg Engr will report on this matter.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *February* 1883

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

Orders by Government.

In the final remarks in the Objectionable Items Statement 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.

Outstanding since September 1882 not recovered up to February 1883

The Executive Engineer states that sanction of Superintending Engineer will

attention drawn to the orders of Govt on the O.S. for February. If any further delay is likely to occur in the submission of the Completion Report the cause of delay should be reported.

The recovery should be effected at once

For Supg Engr's attention

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>Excess over Estimate (contd).</i>								
	<i>Nilgiri Division (contd).</i>								
4	Repairing, white & color washing Government House and Subsidiary buildings at Ottacamund.	June 1882	1530	2220	690				
	<i>Miscellaneous Irregularities</i>								
	<i>Miscellaneous Advance</i>								
	<i>Nilgiri Division</i>								
5	Honour paid to apprentice Overseer Mr. J. C. Campbell	December 17.8.0 1882							
	<i>Petty Contract Account</i>								
6	Balance due by Petty Contractor Fuzel Mohomed.								

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.	
	<u>Orimatture Division</u>								
	<u>Miscellaneous Irregularities</u>								
7	Rent due from Mangalore Municipality from May 1882 —	November 30 th 1882							
	<u>Works for which revised estimates are required.</u>								
	<u>North Arcot Division</u>								
8	Talug Cutcherry at Wallagapet	January 1883	29,800	157					18
9	Rent due by Mr. M. J. N. Le Faum for Commandant's Quarters at Vellore from 29 th								

of Executive Engineers for the Month of February 1883 orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
will be obtained to write off the item —	
The Superintending Engineer states that he is awaiting a reply to reference made by him to the Municipal President.	If a reply is not received within a reasonable time a full report should be submitted for the orders of Govt.
The Executive Engineer states that a revised estimate for this work is under preparation.	Notes
The Executive Engineer states	For Engrs Engrs attention

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.	
	29 th August to 14 th October 1882 and 17 th November to 28 th February 1883								
	Want of Work Vouchers								
10	Nilgiri Division Government House at Norwood								
	<u>Imperial</u>								
	Nilgiri Division Without Estimate								
11	Two-thirds of the loss of stock manufacture at Wellington for 1881-82 - January 1883								

of Executive Engineers for the Month of February 1883 orders of Government.

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

Orders by Government.

states that the question of revised rent is still unsettled —

The non-submission of a Work Voucher for February 1883 is brought to notice

The Executive Engineer states that the Estimate will be submitted for sanction

For Super Eng's attention

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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.	
12	Supplying privy pans and urinals for the Barracks at Wellington	October 1882	"	739	739				
	Want of Work Voucher								
13	Repairs to Lawrence Asylum Buildings Lovedale.		9070	1147					

of Executive Engineers for the Month of February 1883
orders of Government.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
The Executive Engineer states that the Estimate submitted for sanction has been returned by the Chief Engineer with orders to debit the cost to the Military Department.	Noted
The non-submission of the Work Voucher for February 1883 is brought to notice.	For Supg Engr's attention
D. P. K. Rao	175