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

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 unincluded 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.
B. Abstract detail estimate by sub-heads, and so on.
{ 1. Submitted to Chief Engineer.
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.

A. 966 of 16/5/83

Dy/6

DW 4846/83

CENTRAL OFFICE OF ACCOUNTS.

Circle 5th

Fund Imperial & Provincial

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

No. ———

Madras,

Dated 8 June 1883.

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

D. C. Condon

Examiner of P. W. Accounts,
Madras.

No 1715 Dy 18-6-83

With Orders

Submitted in Receipt Regr.

[P. W. D. Madras, Form No. M 61 *a*—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of March 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.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Presidency										
	Imperial Military Without Estimate										
1	Constructing a Latrine with 30 Seats Experimental for Native Sappers & Miners Bangalore.	Sept 1881	"	538	538				"	Sanction to Estimate Still awaited	Rs 1715 dtd 18th June 83 A modified design is now under reference to the Mily Dept.
	Excess over Estimate										
2	Compensation for non-provision of Public Quarters to Medical Subordinates in the Presidency for 1882/83.	March 1883	4680	6863	2183.				1733	It was pointed out by this Office that steps should have been taken by the Exc. Engrs. to obtain Supy. Engrs sanction to these Excesses. The Supy. Engrs remarks that Revised Estimate will not be sanctioned for works Completed & the Exc. Engrs has been asked to explain the Cause of Excess in the Completion Reports which are awaited. —	(243). The explanation regarding the excess will be awaited of —
3	Hire of Buildings for Medical Subordinates for 1882/83.	"	2700	3005	305				225		
	Imperial other Services										
	Excess over Appropriation										
4	Addition to the Post-Office Bangalore	March 1883				3840	5594	1754	1971	This Excess is due to the non-recovery from the Mysore Govt. the sum of Rs. 1920/- to be contributed by that Govt. on account of this work Vide G.O. No. 2593 W. Dt. 5th October 82. As it is too late now to remedy the irregularity the Excess will be passed with the Sanction of Government	(4) Steps should have been taken to recover the contribution and no time should now be lost in obtaining the amounts due. The Examiner will report if the excess may not be debited to Miscellaneous advances pending adjustment

[P. W. D. Madras, Form No. M 64 *a*—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of March 1883.

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Presidency Provincial Establishments										
5	Repairs to Barracks St. Febr Mark's Church ____ 1883			300	300	"	"	"	"		
6	Repg Latrines St. George's Cathedral Madras ___ Do			269	269					The Completion Reports for these Works as ordered in G.O No. 1391 W. dt/11th May/83 are still awaited. —	(5 to 9) The Submission of the Completion Reports should be expedited.
7	Repairs &c to Washerman-pettah Cemetry Chadras ___ Do			360	360						
8	Petty Repairs to Office of Supdt of Stamps Madras Do		"	298	298						
9	Petty Repairs to High Court Buildings ___ Do			218	218						
10	Repairs to Hassocks St. George's Cathedral Madras. ____ Do		"	450	450					Orders in the Ecclesiastical Deptt P.W.D. G.O No. 1171 W. dt/19th April/83 Still awaited. —	A reminder sent on the 9th June 1883

[P. W. D. Madras, Form No. M 61 *a*—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of

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.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
11	Providing Wooden Partition in Telegraph Room in Govt Secty Mad. Fort-Madras. —— 1883		"	553	553	"	"	"	553	The Supg Engineer Remarks that this Work was Completed in 1882/83 under orders of Chief Engineer has been Requested to Send the Completion Report.	(11) The submission of the Completion report should not be delayed. It is by order —
	South Arcot										
	Miscellaneous Irregularities										
	Non-submission of following Work Vouchers										
	(Provincial Buildings & Roads)										
	From November 1882 to March 83										
12	Constructing Sea-Custom House at Porto-Novo									The Non-submission of these Vouchers is again brought to the notice of Government	(12 to 16) The Supg Engr will enquire into the delay in the submission of these Work Vouchers, and take steps to have all Work Vouchers in future accompanying the Accounts promptly, and delay in the submission of such documents is very objectionable.
13.	Improvements to the Head Assistt Collectors Cutcherry & out Houses at Verdachellum										

[P. W. D. Madras, Form No. M[64] *a*—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of March 1883.

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Estimates and March 1883.										
14	Constructing Tailing Cutcherry at Chinnaya-Cappum.										
	March 1883.										
15	Addition to the Collectors' Cutcherry at Peddalore.										
16	Constructing Subsidiary Jail with out houses at Chinnaryapuda.										
	Deposits Ordinary Items outstanding for more than three months										
17	Items deposited from May 1881 to August 1882	Febry 1883			Rs. 1239					The action taken by Supg Engr. on the orders passed by Govt. in G. O. Stat. for Febry has not yet been Communicated to this Office.	17 17. For Supg Engrs very early attention

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of March 1883.

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Replies to Audit Note. South Arcot.										
18	December 1882 and February 1883.									Brings to notice of Government that these Audit Notes have not been replied to yet	18/19 A full report on the cause of delay in replying to these Audit Notes will be made out — It is very much to be delay to delay replying to Audit Notes & Superior will issue instructions for the disposal of these documents in future within 10 days of their receipt, if possible — Delay in dealing with reference of this class gives endless trouble & inconvenience to all concerned — if possible. Delay in dealing with reference of this class gives endless trouble & inconvenience to all concerned. CG 11/6 CG 11/6
19	Buckingham Canal January & February 1883.										

D. C. Condon

Examiner of P. W. Accounts, Madras.

Passed 8/6

The Superintending Engineer, Fifth Circle, and the Examiner P. W. Accounts.

Secretary 11/6