

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 L

FUND Provincial and Imperial

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of October 1882.

No. _____

MADRAS,

Dated 19th December 1882.

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

D. P. Rao

Examiner of P. W. Accounts,

Madras.

No 195 of 17th Jan 1883

3002. 11. 7. A
392. 6. 11. 7. R
791. 8. 22. 9. R
20. 28. 11. 26. 10. R
3231. 11. 7. 12. R

W. H. 1884
Entd. in Receipt Book

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

October

1882

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.	
1	Provincial Without Estimate Nilgiri Ootacamund Bazaar Drainage scheme	July	"	2633	2633	"	"	"	2602
2	Provincial Estimate Nilgiri Repairing, white and color washing Government House and subsidiary buildings at Ootacamund 1882		1530	2220	690	"	"	"	
3	Salem Repairs and alterations to the Civil and Sessions Court at Salem 1882		6700	6729	229	"	"	"	98

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

Orders by Government.

The Executive Engineer states that the Estimate for this work was prepared by the Municipality and that its revision is now under consideration.

In the final remarks in the Objectionable Item Statement for July/82 the Executive Engineer stated that the Completion Report has not yet been received from the Superintendent.

The Executive Engineer reports that a revised Estimate is under preparation as certain additional works has been applied for.

No 195 of 17 Jan 83

The Estimate has been sanctioned this day 17/1/83

and orders will shortly issue -
The Supty Engr will see to the early removal of this item

For Supty Engineer early

Provincial Statement of Objectionable Items in the Accounts requiring the

Particulars of each Item	COMPARISON WITH ESTIMATE		COMPARISON WITH ACCOUNT FOR THE YEAR		Expenditure during the Month.
	Actual	Estimate	Actual	Estimate	
4 Without Appropriation Constructing Telegraph Office with Out House at Devala			2384	2384	
5 Out of Work Voucher Government House at Norwood					
6 Sub. Magistrates catchment at Serutany					

of Executive Engineers for the Month of orders of Government.

October 1882

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
4 The Executive Engineer states that application has been made for Appropriation. - (Sum appropriated) 5 The Work Voucher for October 1882 has not been submitted with the accounts and the Executive Engineer states that the delay is due to the nonreceipt of a Work Abstract from the Sub-Divisional Officer 6 The Executive Engineer states that the work is completed and that the excess over estimate will be explained in the Completion Report which will be sent after closing November's Accounts and as regards the excess over appropriation	No 3524 appropriated 115 G.O. No 3244 W. J. 8th Decr 1882. The Suply Engr. will arrange for the work vouchers being submitted with the accounts. The Suply Engineer will see the Suply Engineer will see to the early removal of this item.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

October 1882

Item No.	Particulars of each Item	Amount in Rupees	COMPARISON WITH ESTIMATE		COMPARISON WITH ACCOUNTS FOR THE YEAR			Expenditure during the Month
			Estimated	Actual	Amount of Appropriation	Expenditure for the Year	Excess or Deficiency	
7	Imperial Kilgore Without Estimate Supplying Privy pans and Urinals for the Barracks at Wellington	536	536	"	"	"	"	536
8	White washing the Military Buildings at Wellington Sub-head "Minor Repairs"	380	380	"	"	"	"	380

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

Orders by Government.

that the necessary
application for funds
will be made soon

The Executive Engineer
states that estimate for
this work has not been
prepared up to this time
as the value of the work
was only lately ascertained

This Sub-head was re-
moved from the Estimate
with reference to Secretary
to Government Public Works
Department's Office Note
No. 3882 dated 11 July 1882.
The Executive Engineer states
that a Supplemental
Estimate has been prepared
and that sanction to
the same will be obtain-
ed at an early date.

Estimate should be now
prepared and submitted
early for sanction.

Ditto

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

October 1882

Item No.	Particulars of each Item	Month in which expenditure incurred	COMPARISON WITH ESTIMATE			COMPARISON WITH ACCOUNTS FOR PREVIOUS YEAR			Expenditure during the Month
			Amount of Estimate	Expenditure	Excess or Deficiency	Amount of Account	Expenditure	Excess or Deficiency	
9	Do. before Excess over Estimate Annual Repairs to European Infantry buildings at Cannanore September for 1882-83	1882	427	657	232	"	"	"	"

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

Orders by Government.

In the Objectionable Item Statement for September 1882 the Executive Engineer stated that the Comparative Statement received from the Sub Divisional Officer has been returned to him for further information.

9 This Irregularity should be early adjusted

Ch

17.1.83

D. C. Girdhar

Examiner P. W. S. S.

17/12

17/12

17/12

The L. C. Smith and Co. 17/1
 thro' the Examiner P. W. S. S.
 20/12

Provincial Statement of Objectionable Items in the Accounts requiring the

Item No.	Description	Quantity	Unit	Price	Total
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90	...	...	...	...	...

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.
<i>Handwritten text, mostly illegible due to blurriness. Appears to be a report or opinion.</i>	<i>Extremely faint handwritten text, mostly illegible. Appears to be government orders or a response.</i>

Examiner of P. W. Accounts,
Mudras.