

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 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

FUND

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

No.

MADRAS,

Dated 3 August 1883

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

J. O. Landon

Examiner of P. W. Accounts,

Madras.

Rs 2183 10 47-8-83.

With orders

Encl. a Rept. Report

Provincial Statement of Objectionable Items in the Accounts requiring the

of
or
Executive Engineers for the Month of
Orders of Government.

May 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.	
Provincial									
Want of Estimate									
Godavari Division									
1	Maintenance of Chilka Lake Canal	May/83	"	1303	1303	"	"	"	631
Godavari Eastern Division									
2	Repairing Domagudem Anicut.	April/83	"	522	522	"	"	"	278
3	Manufacture of Sookhi	Do	"	361	361	"	"	"	152
Godavari Western Division									
4	Manufacture of lime at Cheltipott.	"	"	339	339	"	"	"	135
Excess over Estimate									
Godavari Eastern Division									
5	Manufacture of Stones	June/82	10150	32549	22399				
6	Do of lime	Do	3010	6063	3053				

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

Orders by Government.

No 2183 W of 7th Augt/83

1 to 4. The Super Engineer will take the necessary steps to remove these irregularities.
Sanction to Estimate awaited.

The outlay incurred without sanctioned Estimates is brought to the notice of Government.

The Executive Engineer states that an estimate will be submitted shortly.

In the Objectionable Items Statement for April the Government requested the Superintending Engineer to report at once on these excesses. The

5 to 6. The report called for is awaited.

Provincial Statement of Objectionable Items in the Accounts requiring the

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

of Executive Engineers for the Month of
orders of Government.

May 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.	
	No appropriation.								
	Godavari Eastern Division								
7	Contg. Talag. Cutcherry Bandrachellam	April 83				1746	1746	1077	
	Miscellaneous Irregularities.								
	Completion Report due for work of 1882/83 under Rs 2500/- each								
	Godavari Eastern Division								
8	Repairs to Collectors' Cutcherry at Ccanadu		950	926					
9	Deposits Ordinary— 15 items outstanding for more than 3 months from June 1877 to October 1882	April 83							1501

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

Orders by Government.

Excesses will be accepted if approved by Government.

The Executive Engineer states that funds have been applied for.

a Completion Report for the work for the outlay incurred to end of 1880/81 viz Rs 787-4-1 was received, but as the outlay has since been modified a revised Completion Report for Rs 725-10-5 is awaited.

These amounts are long outstanding and the Executive Engineer should lose no time in

7. Funds will be allotted later in the year.

8. Orders issued in the O.J.S. for April 1883 should receive very early attention.

9. Very early adjustment will be looked for.

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.	
	Local Other Incorporated Local Fund. Godavari Western Dy. Work for which revised Estimates is likely to be required. Bridge under Kutta- pulli Road								
		April	7240	7861	621				

of Executive Engineers for the Month of
orders of Government.

May

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

Orders by Government.

adjusting them.

The Lieutenant
Eugene states
that a revised
estimate is still
under preparation

10. Revised estimate will
be awaited.

1 edy l. B. Dylw

J. C. Edwards

Examiner of P. W. Accounts,

$\frac{173}{2} = 86 \frac{1}{2}$

Madras.

To The Engrs. Sup. Int. Arls ✓
And the Honorable P. M. Acorn
Jugos
J/8