

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XIV.—PARAS. 1829 TO 1832.

Object of this Return is to place before Government an account of the accountings in matters of financial regularity in the month with a view to their being remedied. It is to be submitted to Government on the first day of the third month after the month to which the accounts relate.

There should be a separate statement for each separate Fund—General, Local, and Irrigation.

Divisional statement will be posted from the Divisional Officer. The statement need not be so worded as to embody the remarks of the Superintending Engineer, but it should reach the Examiner's Office in time. It is, however, that the Superintending Engineer's opinion should be given, as far as may be practicable, and, in order to ensure this, a Divisional Statement of Objectionable Items should be submitted immediately on receipt and sent to the Superintending Engineer's remarks before the audit of the other accounts is completed.

Executive Officers who have failed to submit their Divisional Statements of Objectionable Items with their Monthly Accounts, or whose statements are generally incomplete, should be brought to the notice of Government under "General Remarks" at the end of the statement.

Irregular expenditure which are left unincorporated by the Engineers in their Divisional Statements of Objectionable Items, should be distinctly noted as such either in a separate supplement or in the original statement in red ink.

The heads should be filled up in each case so that the estimate or appropriation exists and is clear.

In the following show

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 2nd

FUND Hyderabad Provincial

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

No. 2

MADRAS

Dated 3rd August 1883.

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

Examiner of P. W. Accounts,

Madras.

No 2243 Wd/11-83

Subd in Pref. P. W. D.

Provincial Statement of Objectionable Items in the Account requiring t

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.			Excess over the
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess of Appropriation.	
<u>Provincial</u>									
<u>Want of Estimate</u>									
<u>Nichna Western Division</u>									
1	Manufacture of line at Vatheswaram	March 1883	-	3635	3635	-	-	-	-
2	do of store at Vellamudi	do	-	3025	3025	-	-	-	-
<u>P.W. Stores Division</u>									
3	One vertical steam fire engine	May 83	-	5521	5521	-	-	-	5521
<u>Nichna Eastern Division</u>									
4	Store Manufacture at Belzwarda and Changanam	May 83	-	1168	1168	-	-	-	697

[P. W. D. Madras Form No. M 64 a-3, Form No. M 64 a-1]

the Month of

May

1883

1883

Orders by Government.

No 2243 Wapn to Aug 1

182 attention drawn to issued in Q.S.S form and april last, which should receive very early attention

3 Under reference.

4. Examiner's remarks concurred in.

Engineer, P.W.D. estimates submitted as early as possible.

Estimate is side office note July 1883.

Estimate for 29469 returned by the reading Engineer's manufacture pointed out that as the required for general Division it would be part of

Provincial Statement of Objectionable Items in the Accounts requiring the Month of

the Month of *May* 1883

Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.
		Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.						
5 <i>Provincial</i> <i>Plant of Estimate</i> <i>North Eastern Division.</i> <i>Time Manufacture</i> <i>at Belwada</i>	<i>May</i>		<i>392</i>	<i>392</i>						
6 <i>Sungum Division</i> <i>Bookee Manufacture</i> <i>North Bank of Annam</i>	<i>Sept</i>		<i>643</i>	<i>643</i>						

the Month of		the Month of	
Engineer, <i>er.</i>	Engineer, <i>er.</i>	Engineer, <i>er.</i>	Engineer, <i>er.</i>
Orders by Government.		Orders by Government.	
<i>of the</i> <i>that</i> <i>onious</i> <i>244 the</i> <i>Government</i> <i>to the</i> <i>were</i> <i>to</i> <i>Quarter</i> <i>of the</i> <i>submitted</i> <i>to</i>		<i>For Supp Engrs early atte</i> <i>tion.</i>	
<i>the Engineer</i> <i>Estimate will</i> <i>ted and</i> <i>obtained.</i> <i>no recon</i> <i>tion to Est.</i> <i>is not obtained</i> <i>taking work</i>		<i>on annex remarks</i> <i>concurred in Supp En</i> <i>will take the necessary</i> <i>action in the matter.</i>	

Provincial Statement of Objection

(P. W. D. Madras Form No. 10 of 1883)

the Month of

May 1883

Particulars of each Item.

Month in the Accounts of which Objectionable Expenditure first appeared.

COMPARISON WITH ESTIMATE.

Amount of Estimate.

Expenditure up to Date.

Excess over Estimate.

Items in the Accounts requiring the

COMPARISON WITH APPROPRIATION OF THE YEAR.

Expenditure of the Year.

Excess of Appropriation.

the

Item No.

Excess over Estimate
Kistna Western Division
Constructing Kistna Western
Division Office Dugumilla April 1883 4,520 4,792 272

Miscellaneous Miscellaneous
gularities
Works for which Revised
Estimates are likely
to be required

8. Kistna Division
Constructing a 2nd Class
Taluk Cutcherry at Kistna North 14,750 5212 9,100 606 594

5521

Engineer
Excess
over by
plus materials,
variation
under
and will
be for
in a few
work has not
been as
yet.

Orders by Government.

If a revised estimate
becomes necessary,
the disposal of surplus
materials, no time
be lost in submitting
one for sanction

Revised Estimate
not to be under
service
582

8. Vide order in A.S.
for April 1883.
for April 1883

Provincial Statement of Objections

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			Items in the Accounts requiring the
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	
						COMPARISON WITH APPROPRIATION OF THE YEAR.
						Expenditure of the Year.
						Excess of Appropriation.
						ing the
	Completion Reports due for work estimated to cost not less than \$2500 each.					
	Tellor Division					
	Sub-jail at Kumbakonam	March 1883	10350	10426.14.4		
	Completion Reports due for work estimated to cost below \$2500 each.					
	Tellor Division					
10	Work	March 1883	10350	10426.14.4		
	Amount outstanding in Miscellaneous Advances Schedule.					
	Lingam Division					
11	Advances made to Bricklayers from Kootna					5821
	do to Stone Cutters from Cuddalore					694