

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 in 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 2nd

FUND Imperial & Provincial

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

No

MADRAS,

Dated 1 November 1883

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

B/N 3150 v 6-11-83

D. P. E. C. C.

Examiner of P. W. Accounts,

Madras

With Order

Ex 2603 h 15-9-83

2849 h 15-10-83

15-10-83

472

100/11

Encl. Receipt. Repts

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	
					Imperial & Provincial				
1	Went of Estimate Kistna Western Manufacture of lime at Vadaswaram	March 1883	4854	4854					248
2	Kistna Eastern Manufacture of lime at Belpurda	May 1883	584	584					36
3	Petty repairs to Tools & Plant.	August 1883	531	531		531	531		531

of Executive Engineers for the Month of
orders of Government.

August 1883

Opinion of the Superintending Engineer,
with Final Remarks by Examiner

Orders by Government

The accounts of this operation are reported to have been closed but it was irregular in having incurred outlay in the absence of a duly sanctioned estimate.

An estimate of Rs. 5514 was sanctioned by Superintending Engineer but has been returned as the sanction of Government appears necessary under Code rules.

The Superintending Engineer has been requested to obtain the sanction of Government to an estimate as the outlay was beyond his powers of sanction.

No. 3150 & 6 Nov/83

Item No 1 Examiner's remarks concurred in, and Supy Engr will see that outlay is not incurred, in future, in the absence of a sanctioned estimate.

Item No 2 The estimate should be submitted for the sanction of Govt. at an early date

Item No 3 — Do — Do —

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	
4	Lane manufacturers at Mellore			904	904				
	Excess over Estimate Mellore 1600								
5	Constructing Western Divisional Office at Duggeralla 1888			14520	15033	513			90

of Executive Engineers for the Month of orders of Government.

August 1883

Opinion of the Superintending Engineer,
with Final Remarks by Examiner

Orders by Government

The Executive Engineer has been requested to obtain the sanction of Government to an estimate of the manufacture is not for any particular sanctioned work.

Item No: 4 Noted

Executive Engineer states that the work is nearly completed and that a Completion Report will be drawn up in form of a revised estimate and forwarded to Superintending Engineer with a view to the sanction of Government being obtained to the net excess.

As the excess has been running on for some time there appears to be no reason why sanction to a revised or supplemental estimate was not obtained and

the

Item No 5
It is very irregular to incur expenditure in excess of sanction without first obtaining authority for the outlay. The Supr Engr will see that a revised or suppl estimate is at once submitted for sanction.

Provincial Statement of Objectionable Items in the Accounts requiring the

[illegible]

of Executive Engineers for the Month of
orders of Government.

August 1883.

Opinion of the Superintending Engineer, with final Remarks by Examiner	Orders by Government
<p><i>the Superintending Engineer's attention has been drawn to Code paras 311-1515 & 2306.</i></p>	<p><i>No. 6 Reused estimate will be awaited</i></p>
<p><i>The Executive Engineer states that the Revised estimate is under preparation. —</i></p>	<p><i>(27C B. SW</i></p>
<p><i>D. P. Goudar</i></p>	<p><i>27/6/11</i></p>

Examiner of P W Accounts,

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The Engr. Insp. General Circle
thru' the Garrison P.M. Accounts

Gruch
3/11