

1087W-12-1-84.

10899/84

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 Engineer if those 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.

7.C.
B.No. 630W. 7-3-84.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Diath

FUND Local

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

No. _____
MADRAS,
Dated 30 January 1884.

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

No. 302W of 5th Feb/84

D. P. L. L. L.

Examiner of P. W. Accounts,
Madras.

With Order

With stamp
Entered in Receipt book

82
82
11/2
109/2

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.	
	Incorporated Local Funds								
	under Act IV of 1871								
	No Estimate								
	Lamore Division								
1	Village road from Haridwara Mungalam to Mungoor along the Vennar bank	July 1883	"	564	564	"	"	"	6
	Tumunelly Division								
2	Author's Channel and banks. Improving Road	Oct 1883	"	1001	1001	"	"	"	
	No appropriation								
3	Tumunelly Division								
	Author's Channel and banks.								
	Improving Road	Do	"	"	"	"	1001	1001	"

of Executive Engineers for the Month of November 1883 orders of Government.

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

Orders by Government.

No. 302 of 5th Feb/84

Again brought to the notice of Government for want of an Estimate which Engineer stated would be ready by end of December.

The want of a sanctioned Estimate is again brought to notice.

The Superintending Engineer states in the statement of objectionable items for October that this work forms part of Trivankuntham

Item No. 1 Vide orders on the C. S. L. for August 1883

Item No. 2 Vide orders on the C. S. L. for October 1883

Item No. 3 The Suptg. Engr will report the case to the Irrigation Deptt for orders

of Executive Engineers for the Month of *November* 1883
orders of Government.

Orders by Government.

The item will be retained in the statement of objectionable items until the Superintending Engineer obtains the sanction of Government to treat the amount as an addition to the Legation Grant in the way indicated in Code Para 1643.

The Engineer states that this is on account of Compensation for land paid by the Revenue Department and that funds have been applied for

Item No: 4. Vide orders on
the A.S.S. for October.
1883
202

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.	
	<u>Incorporated Local Fund</u> <u>under Act II of 1871</u> <u>Vote of appropriation</u>								
5	Road no. 46 Closing breaches	Aug 1883				1023	1023		450
	<u>Included Local Fund</u> <u>Excess over Estimate</u>								
	<u>Meppatam Division</u>								
6	Boat basin at Meppatam Revetting the inner slopes of the	Aug 1883	6470	6887	417				101

of Executive Engineers for the Month of November 1883
orders of Government.

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

Orders by Government.

The Executive Engineer states that sanction to the list of incomplete works has not yet been received and that the President has been addressed upon the subject.

The Executive Engineer states in the statement of objectionable items for December that the excess will be explained in the completion Report now under preparation on receipt of which if approved of the objection will be removed.

Item No. 5 Vide orders on the C. S. S. for October 1883

Item No. 6 Vide orders on the C. S. S. for September 1883

D. P. Gordon

Examiner of P. W. Accounts,

Madras.

2-2-84

To The Supy Engr W. T. Corle
thru the Examiner P. W. Accounts
2-2-84

I have been thinking
 of you & the school
 for some time & have
 been wondering how
 you are getting on
 in the new school
 & how the children
 are getting on
 I hope you are
 all well & happy
 I am your affectionate
 father

allow