

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. 2. Submitted to Superintending Engineer. 3. Not yet submitted.
B. Abstract detail estimate by sub-heads, and so on.	

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.

J.C.

Ch. 1292. 2/3/84

B. No. 712 W. 15-3-84

c. 627 W. 7-5-84.

P. W. D. Madras.
Form No. M 64 a.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE *Second*

FUND *Imperial and Provincial*

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

No. _____

MADRAS,

Dated *4 February* 1884.

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

No. 339 W a / 8th February 84

D.P. Curdson

Examiner of P. W. Accounts,

Madras.

With disposal

W

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>Provincial</u>								
	<u>Want of Estimate</u>								
	<u>Sellore Division</u>								
1.	Tools and Plant								
	New supplies	Nov/82		888	888				888
	<u>Sanjam Project Division</u>								
2.	Brick manufacture at								
	Siddapur	July/83		2201	2201				
3.	Latejite Manufacture	Oct/82		701	701				15.
4.	Country wood planks, and								
	Scantlings	Apr/83		703	703				31.
	<u>Excess over Estimate</u>								
	<u>Sanjam Project Division</u>								
5.	Brick manufacture								
	north bank of Penna	Dec/81	50,986	53,242	2,286				11.

of Executive Engineers for the Month of orders of Government.

[P. W. D. Form No. M. 112—Inner Sheet.]
November 1883.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
The Superintending Engineer has been requested to obtain the sanction of Government to an Estimate.	No 337 S. E. 8th Feb/84 Item No 1 For S. E. early attention.
As the Stock in the Divisions is in excess of the Reserve limit and the Executive Engineer is unable to specify the names of the works for which the manufactures have been undertaken, the sanction of Government appears necessary to Estimates under code para 2141.	Item No 264. S. E. will report on this matter.
The Executive Engineer promised to close the accounts of this operation in August last but has now put it off till February 1884.	Item No 5. For S. E. very early attention.

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of
orders of Government.

November 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.	
	Miscellaneous Irregularities Works for which revised Estimates are likely to be required.								
6.	Constructing a 2 nd Class Butchery at Kota	Nov/82	14,750.	8831					152
	Excess over sanctioned limit of Reserve Stock								
	At the Division								
	Works for which revised Estimates are likely to be required.								
7.	Manufacture of Stock at Vadalamundi		2,200.	1943.					
	Excess over sanctioned limit of Reserve Stock								
	At the Division								
8.	Small Stores		1,700	1839	139.				
	Building materials		7,000	10,274	3,274				
	Fuel		800	1514	714				
	Painters Stores		1000	1056	56.				
	House fittings			251	251				
	Miscellaneous		5,000	7046	2046.				

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

Orders by Government.

The Executive Engineer states that a Revised Estimate is under preparation and will be submitted in a few days.

Item No. 6. Revised estimate sanctioned in G.O. No 146 W & 17th Jan'y 1882.

Vide Co. Office note No. 101 of 7.2.82. asking that this entry may be cancelled.

The Executive Engineer states that a revised Estimate will be rendered necessary later in the year.

Item No. 7. S.E. will in strict S.E. to submit the revised estimate as early as practicable.

The Superintending Engineer recently revised the limit (among the sub heads) of the reserve stock sanctioned by Government for this Division, but there are excesses still, as will be

Item No. 8. Vide orders on the O.S.S. for October 1883.

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of
orders of Government.

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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.	
	Manufacture of Stock		8,000	10,402	2,402				
	Excess over sanctioned limit of Reserve Stock								
	Nellore Division								
9	Timber		2,300	4,480	2,180				
	Metals		1,000	1,849	849				

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

Orders by Government.

be seen from the particulars given. The Executive Engineer states that every effort is being made to reduce these excesses but to do so without incurring loss takes time

The Executive Engineer has long promised to remove these excesses by issues to works.

Item No. 9. For S. S. early attention.

D. D. Goudar

Ca

CJ.
5-2-84

W.
6-2-84

Examiner of P. W. Accounts,

Madras.

Hy

May 5/2

Depd 9/2/84.

The Supp. Engr. II Circle
tho' the Revenue P. W. Accounts

to have been the intention
of the Committee
to have the State
of affairs in being
which is under the
consideration of the
Committee on the
subject of the
State of the

The Committee on the
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W. L. Garrison

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