

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 uninclosed 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 3rd

FUND Imperial and Provincial

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of January 1884.

No. _____

MADRAS.

Dated 28 March 1884.

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

D. P. Rao

Examiner of P. W. Accounts,

Madras.

With order

27/4

28/4

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *January* 1884

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.	
	<i>Cuddapah & Project. Turnool Canal.</i>								
	<i>Want of Estimate</i>								
1.	Imperial military original works Iron gram Boilers <i>Jan'y/84</i>		"	228	228	"	"	"	228
	<i>Excess over appropriation</i>								
	<i>Provincial original works</i>								
	<i>Civil Buildings</i>								
2.	Constructing a residence for the Collector at Anantapur <i>do</i>		"	"	"	1000	857 1/2	142 1/2	589
3.	Miscellaneous Irregularities								
	Transfer of materials from Work to Stock.								
	8000 Cts. of Venkat's timber from "Royal Military Stables" <i>Jan'y/84</i>		"	2000	2000	"	"	"	2000
	Road metal from Infantry Road <i>do</i>		"	346	346				346
	Bugate Road <i>do</i>		"	525	525				525
	Fort main Road <i>do</i>		"	773	773				773

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

Orders by Government.

The supply of these gram boilers would appear to devolve on the Commissariat Department. It is not understood why it was undertaken by Executive Engineers. The charge in any case is not admissible to Military Department. The Engineer has been asked to write it back to Military Department.

The Executive Engineer has not explained this excessive appropriation. Brought to the notice of Government.

Sanction of Government is necessary for the transfer in the absence of a reserve limit for stock.

Under Code para 233 Road metal should be charged off finally to the Estimates concerning Executive Engineer has been requested to write them down back to the works on account of which the Road metal was collected.

Item No 1. Examers in sanction should be attended to

Item No 2. A sum of Rs 8000 was appropriated in G.O. No. 794 of the 24th March 1884

Item No 3(a) Item No. will apply for the requisite sanction explaining the necessity for the transfer of the timber to stock. The value of materials already transferred to stock should also be reported.

(b) Examers instructions should receive early attention.

P. P. Gurusamy

Examiner of P. W. Accounts,

Madras.

Thru. the Examiner, P. W. Accounts

27/3.