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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.
B.P. No.

2

Press
Mis.

Dated

3.2.1873 196 .

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
29th April 1872.*

No. 427. Read the following Circular from the Government of India, Public Works Department, (Account-General,) dated Fort William, 6th April 1872, No. 24:—

Procedure in regard to Audit Notes and Statements of Objectionable Items in the Accounts of Executive Engineers.

Read the undernoted portions of the Public Works Department Code:—

Chapter XIX., Section ii, paragraphs 87 and 88.

„ XX., „ ii, „ 28—33.

Read also the following Note by the Accountant-General, Public Works Department:—

Note by LIEUT.-COL. J. J. McLEOD INNES, V. C., R. E., Accountant-General, Public Works Department, on the existing arrangements and procedure in regard to Audit Notes and Statements of Objectionable Items, No. 225 G, dated Fort William, 4th March 1872.

UNDER present rules* Executive Engineers are required to submit to Controllers, with the monthly accounts of their divisions, an audit note showing everything objectionable in the accounts, such as excesses, or probable excesses over estimates, high rates, expenditure incurred without authority, or without being covered by Budget appropriation (excepting, in the latter case, items of less than Rupees 500 each); expenditure without sanction on purchase of stock not required specifically for sanctioned works; unauthorized payments to Contractors; retrenchments; losses of cash or stock; and delays in submission of completion reports beyond one month after completion of the work. Executive Engineers are to specify in these audit notes whether they consider that any of the items should be retrenched, when, if the Controller and Superintending Engineer agree, the retrenchment will be enforced.

2. After audit of the monthly accounts the audit note is completed in the Controller's Office, as to Controller's remarks, and any items that may have been omitted by the Executive Engineer, and is sent on to the Superintending Engineer. The latter returns it to the Controller with his opinion regarding the different items after reference to the Executive Engineer, if necessary.

3. The Statement of Objectionable Items is then prepared for each division from the audit note in the Controller's Office, and is submitted to the Local Government or Administration. This statement contains all items which the Superintending Engineer and Controller are unable to adjust, or regarding which they differ in opinion. Items which require the orders of the Government of India are distinguished in the Statement.

4. On every fortnight after date of despatch of their monthly accounts, Controllers are required to forward to the Accountant-General, Public Works Department, an abstract of the Statement of Objectionable Items in each division as it then stands weeded, as usual, if it has been received back from the Superintending Engineer, or unweeded if it has not returned from him. The entries in the abstract are classed as follows:—

A.—Irregularity as to Estimate—

1st.—No Estimate at all.

2nd.—Original estimate exceeded, and no revised estimate submitted.

3rd.—Ditto ditto, but revised estimate submitted, but not yet sanctioned.

4th.—Probable excess over estimate, as rates are being exceeded.

*Proceedings of the Madras Government, Public Works Department,
29th April 1872.*

B.—Irregularity as to appropriation—

5th.—No appropriation.

6th.—Excess over appropriation.

C.—7th.—Miscellaneous Irregular

9. Each abstract should be in two parts---

- 1st Part.—For serious irregularities.
2nd „.—Minor irregularities.

Part 2 should contain all other cases, *vide* Form.

Part 1 should be supported by a detailed statement of each case.

No details would be wanted for Part 2.

ACCOUNT, No. 41.

(True Extract.)

GOVT. OF INDIA
PUBLIC WORKS.

ALL SUPERINTENDING ENGINEERS

&c. &c.

Dated April 29th,

Recd.

G. O., 29th April 1872, No. 1,

APRIL

No. 427-428

Accounts.—Circular from the Government of India relative to the proposed regard to Audit Notes and System of Objectionable Items in the accounts of Executive Engineers, and Superintending Engineers.

ment, Public Works Department,
ary 1873.

Under date the 28th January 1873, No. 286.

THE Controller of Public Works Accounts will, with reference to G. O., No. 2,965, dated 14th December 1872, of Objectionable Items now rendered due, and, in lieu, furnish returns in the

disc. to Government and form prescribed for submission to the Accountant-General of the Public Works Department under the orders of the 29th April 1872, No. 1,088.

2. The Controller will in future restrict his objections to irregular outlay to—

(1.) Items of Expenditure not covered by sanctioned estimates when the limit of Rupees 200 is exceeded.

(2.) Do. do. by grants when the limit of Rupees 500 is exceeded.

(3.) Items of expenditure in which estimate and grant are exceeded beyond the prescribed limitations.

3. Form Part I. only need be furnished if unadjusted items of previous months are duly brought forward.

(True Extract.)

W. H. Miller Colonel, R.E.,
Secretary to Government.

To the Controller of Public Works Accounts.

.. Board of Revenue, } with copy of G. O. No. 1,088, dated 29th April 1872.
.. Revenue Department, }

Exd. S. T. Austin.

THE CONTROLLER OF THE PUBLIC WORKS

ACCOUNTS

By, To, &c.

Dated January 1873.

Repd. a 31st.

Each

G. O., 16th January 1873, No. 286.

JANUARY

No. 555

Statements of Objectionable Items.
Issuing instructions for the discontinuance
of the submission of Statements of Objec-
tionable Items.

8.2.

LADGEM

21 July 1873