

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 Examiners 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 { 2. Submitted to Superintending Engineer.
by sub-heads, and so on. { 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. No. 7410.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 6th

FUND Local

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of September 1888.

No. _____

MADRAS,

Dated 14-12- 1888.

Recd. 15/12/88

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

B. N. 3164 W. of 20th Dec 1888

J. P. L. L. L.

Examiner of P. W. Accounts,
Madras.

Entd. in Receipt Regr

With order

10/24/12

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.			the 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>Nagapattinam</i>								
1	Improving Road No. 51 from Mooruvor to Thalingkayee	Sept/81				2000	2809	809	23
	Maintenance of Road								
2	No. 63 from Pannur to Hallimoodi	Aug/81	469	469					12
	<i>Trichinopoly</i>								
3	Road No. 3 closing breaches and repairing damages.	Aug/81	562	562					160
4	Repairing damaged portions of Alathur Road.	Sept/81	294	294					70
5	Re-metalling the portions of No. 3 on Madras Road between the Cauvery and Coleroon bridges	Aug/81				4568	4568		175

of Executive Engineers for the Month of *September* 1881
orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
<p>The Executive Engineer states that funds have already been applied for. Provision of Rs 1350 has been made in the Local Fund Budget under other Agency, it is not therefore understood why the Executive Engineer is carrying out the work.</p> <p>The Executive Engineer states that these are in complete repair works of last year and that completion estimates will be sanctioned shortly. The Executive Engineer states that an appropriation has been applied for.</p>	<p>No. 3164 Waf 20 Dec 81</p> <p>The Superintending Engineer will take early steps for the removal of these items.</p> <p>S. E. C. Lytle thru the W. P. M. Section</p> <p>Sept 21-12-81</p>

S. P. Carrington

Examiner of P. W. Accounts,

Madras.

S. P.
12/12/81

S. P.
12/12/81