

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 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 64a.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 6th

FUND Local

In Duplicate
Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of January 1882.

No. _____

MADRAS,

Dated 5-4- 1882.

Recd. 6th Apl.

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

D. P. L. L. L.

Examiner of P. W. Accounts,
Madras.

10924. d/1-5-82

With order

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.
			Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
1	<u>Tanjore Division</u> Excess over Estimate Constructing Anakkara Chut. tram Railway feeder	Jan'y/82	400	4615	215	"	"	"
2	<u>Kichinohoty Division</u> No Appropriation Reinstalling portion of No 3 in Madras Road	Augt/81	"	"	"	6488	6488	"
3	<u>Tanjore Division</u> No Appropriation Closing breaches and Improving Road No 46 from Nagore to Kungalan. Cherry.	Jan'y/82	"	"	"	764	764	764

of Executive Officers for the Month of January 1882
orders of Government.

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

Orders by Government.

No. 109. W. d/1st May/82.

Reported pending submission of Completion Report in a Revised Estimate if one is considered necessary.

Commissioner's Remarks

The Superintending Engineer states that he has again addressed the President - Local Fund Board, regarding appropriation for this work.

1 The Completion Report may be accepted but the cause of the excess expenditure should be explained - *Am*

2 The Sup^y Engr. is responsible for undertaking the work without an appropriation & should make every endeavour to have this item removed *Am*

Reported for want of Appropriation

3 Vide Remark above *Am*

To The Sup^y Engr. B^d Circle
Thru the Secy P.W. Accts
Recd 2/5/82

D. C. C. C.

Examiner of P. W. Accounts,

Madras.