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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 Engineer 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.

B No 1133 W of 4-5-82

B. C.

4/5/82

Wrtw
Ad

copy 24/4/82. Retd 1/5/82
Cur: 26.4.82

Entd. in Receipt Regr.

5/5/82

P. W. D. No 2218

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE *6*

FUND *Provincial*

In Duple

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of *January* 188*2*.

No. _____

MADRAS,

Dated *5-4-* 188*2*.

Recd 5/5/82

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

B No 1135 W of 4-5-82.

D. P. Curious

Examiner of P. W. Accounts,
Madras.

Wrtw order
Entd. in Receipt Regr.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

January 1882

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

Orders by Government.

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>Tanjore Division</u>								
	<u>No Estimate</u>								
1	Repairing Tanjore Palace	Augt/81	17,682	17,682					1325
2	Repairing Perovdamaradur Palace	Oct/81	1805	1805					12
			19,487	19,487					1337
	<u>Madura Division</u>								
3	Miscellaneous Irregularities Works for which revised Estimates are required.								
	Restoration of Tirumul Naicks' Palace								
19	Restoring Tirumul Naicks' Palace.		32,265	37,631	5366				175
20	Do Clock Tower		2340	2,661	321				14
21	Repairs Gateway		4,650	5,610	960				
18	Accommodating Civil and Session's Court		24,010	26,130	2120				636
	Other subheads.		99,690	75,308					
			162,955	147,340					-27

N^o 1135 W of 4 May/82

Remarks by Examiner

The Executive Engineer states that these Estimates have been under preparation. Every endeavour should be made to have these Estimates out, as the work should be objectionable from August & October last.

The Executive Engineer states that the Revised Estimate for this work is under check and will be submitted to the Superintending Engineer in a week's time.

No detailed work further received yet.

The Super Engineer's attention is directed to these items of irregularity.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

January

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.	
<u>Tinnevely Division</u>									
4	gail at Palamcotta	Jan'y/82	1,60,000	89,571					-27
<u>Tanjore Division</u>									
5	Miscellaneous Irregularities. Work Voucher not submitted for works above Rs 2500 each Repairing Tanjore Palace	Sept/81		17,682					1326
<u>Naduru Division</u>									
6	Miscellaneous Irregularities Completion Report not submitted to the Commission P.W. Accounts for works above Rs 2500 each Constructing Talig butcherry at Pulney		25,100	25,122					

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

Orders by Government.

Reported pending sanction to Revised Estimate which the Superintending Engineer states has been submitted for sanction.

3- The revised estimate is under consideration.

Examiner's Remark

Work Voucher due from Sept/81

The Executive Engineer states that the delay in submission of Work Vouchers is due to the non-receipt of Work abstracts from Tanjore Sub division such delays should not be permitted.

Executive Engineers should see that the delay in submission of work abstracts by Sub Div. Officers & any irregularity in this respect should be brought to the notice of the Sup^r Engineer of the Circle.

The non submission of this Completion Report is again brought to the Notice of Government. 5- The Sup^r Engr is called upon to explain the Cause of delay in the non submission of this document to the Examiner.

By The Sup^r Engr. S. C. C. C.

D. C. Gordon The Secy P.W. accts.

Examiner P.W. Accounts

20/2/82

4/5/82

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

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