

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 unincorporated 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 Provincial

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of February 1882.

No. _____

MADRAS,

Dated 20-4- 1882.

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

D. P. Curdson

Examiner of P. W. Accounts,
Madras.

18 No: 1266 Waf 19 May 1882

with order.

Sanp

Subd. in Receipt Reg

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.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
1	<u>Tanjore Division</u> <u>Excess over Estimate</u> Repairing Tanjore Palace		28988	35149	6161				1437
2	<u>Trincomalee Division</u> <u>Miscellaneous</u> <u>irregularities</u> <u>Works for which revised</u> <u>Estimates are required</u> gail at Palencottah	Jan'y. 1882	162955	147982					1880
3	<u>Madura Division</u> Restoration of Tirumala Naick's Palace		162955	147982					827

of Executive Engineers for the Month of
orders of Government.

February 1882

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

Orders by Government.

The Superintending Engineer states that this is a Special Repair. Reported pending sanction to promised Revised Estimate vide the Superintending Engineer's letter No. 2202 dated 30 March 1882 to the Chief Engineer P.W. Department.

No 1266 B of 19th May 1882.

1. The Sup^r Engineer will see to the Revised Estimate being submitted in due course.

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

2. A revised Estimate has been sanctioned for Rs 208000. See G.O. No 1123 W of 30th May 1882 which will shortly issue.

The Executive Engineer states that a part of the Revised Estimate has been sent to the Superintending Engineer and

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

February 1882.

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

Orders by Government.

and that the remaining
portion is under prepara-
tion

No detailed Work
Voucher received yet.

3. The revised estimate is awaited - The work vouchers should be submitted to the Examiner without further delay.

The Superintendent Engineer in his letter No. 336 dated 30 March 1882 to the Chief Engineer P.W. Department stated that the Completion Report would be submitted early in April

Reported pending
receipt of Completion
Report.

4 The Sup^r of Eng^rs' attention is drawn to the Examiners remark and it is hoped that no further delay will occur in submitting the Completion Certificate referred

To the Supg Supr 6th Cir
Thro the Examr P.W. Accl^d

D. C. Gordon

Examiner, P. W. Accounts

25.
28/4

Aug 28/4

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Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

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