

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.

J. B. No. 2454 W. 6-10-81.
J. B. No. 925 W. 15-4-82
" " 991 W. 22-4-82

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 64

FUND Imperial and Provincial

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

No. _____

MADRAS,

Dated _____ 1882.

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

Examiner of P. W. Accounts,
Madras.

No 1520 Wd/17th June 1882

NOTE Order
Subd. W. R. & A. R. & R.

16.27/6-
D. 10/6. No. 1526

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.	
<u>Trichinopoly Division</u>									
<u>No Estimate</u>									
1	Sinking 2 New wells in Cholera Camp.	March 1882	664	664				654	
	Total	17004	664	664				654	
<u>Tanjore</u>									
<u>Excess over Estimate</u>									
2	Tanjore Palace Repairing	Aug 81	28988	36444	7459			1299	
	Total	17004	28988	36444	7459			1299	
<u>Miscellaneous Irregularities</u>									
<u>Tanjore</u>									
<u>Work Vouchers not Submitted to Examiner</u>									
<u>for Works above referred</u>									
3	Constructing District Registrar Office at Tanjore	March 1882	10280	3651					
4	Constructing District Jail at Tanjore	do		122					
5	Repairing the Palace at Tanjore	do	28988	36444					
6	do The Sheramadammam dur Palace	do	9000	2646					

of Executive Engineers for the Month of March 1882
orders of Government.

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

Orders by Government.

Remarks by Superintending Engineer.
The estimate has been forwarded for the sanction of Government.

Remark by Examiner.
Sanction to Estimate awaited.

Reported pending sanction to Revised Estimate

Non submission of these work Vouchers for March 1882 brought to notice.

No. 15200 d/17th June/82.

Estimate Sanctioned in G. O. No. 13750 dated 2.6.82.

The Superintending Engineer's explanation of the delay in submitting the estimate was sent to Examiner for notice No. 502 D d/18-4-82

Executive Engineer should be reminded that his accounts should be submitted complete and that he should explain in his objectionable item statement the reason for any account or voucher not accompanying the account.

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.	
7	<i>Natural Disasters to Estimate or Appropriation Value of stores supplied on account of Pord Office, Pambam for November 1881.</i>	Nov 1881	589			589	589	589	
8	<i>Miscellaneous Irregularities Excess over sub heads of Estimate Restoration of Journal Nicks Palace</i>	1895 182018					1895		

of Executive Engineers for the Month of orders of Government.

[P. W. D. Madras. Form No. 31 64 a - Inner Sheet.

March 1882

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

Orders by Government.

Item No. 7
Remark by Superintending Engineer
The Examiner is requested to obtain the necessary orders of Government (to pass this outlay) -
Examiner's Remark
want of Estimate brought to notice. The outlay without appropriation will be passed if approved of by Government.

Superintending Engineer should submit Estimate with reference to G.O. No. 2454 d/6.10. 81.

Approved -

The Revised Estimate for this work has not yet been sanctioned

The revised Estimate has been sent to the Consulting Architect for remarks

P. J. C.

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.	
9	Constructing Talag Cutcherry at Palney		25/60	25/22					

Completion Report not submitted to Examiner to work about Rs 2500 each.

of Executive Engineers for the Month of

March 1882

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

Orders by Government.

Remark by Superintending Engineer.
Completion Report returned to Executive Engineer for submission to Examiner after obtaining Counter Signature of Collector.

Remark by Examiner.
Completion Report awaited

The Examiner will in such Cases report the date of return of report to Executive Engineer to permit of orders being passed.

Co. Office. Note to Govt. of 23/7/02.
The Completion Report was returned by Engrs. P. W. and not by Examiner to Engr. P. W.

P. W. Accounts

Examiner of P. W. Accounts,

Madras.

To The Super Engr. 6th Circle
Thru The Revenue P. W. Accounts
Madras

24/10/17/0