

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.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 32

FUND Provincial

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

No. _____

MADRAS,
Dated _____ 188 ____

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

D. C. Chandrasekhar

Examiner of P. W. Accounts,
Madras.

P. C. No. 917 W. 12-4-82

Rs. 25/-

Q. 3/5 Re 15/6

100/6

With Order
Entd. in Receipt Regs

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.	
			Cuddapah Division						
1	Cross over estimate Talang Cutcherry and out houses at Kadiri	January 82	53,070	54,289	1219	-	-	-	825
	Miscellaneous Irregularities Completion Reports not submitted for works above Rs 2500 each.								
2	Completing the rest of the Talang Cutcherry at Anasala. - floor -		7798	8069					
	Miscellaneous Advances								
3	Advanced to Mrs Arbuthnot on account of funeral expenses of late Mr. Arbuth- not, Supervisor.								200

of Executive Engineers for the Month of
orders of Government.

March 1882

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

Orders by Government.

N^o 1546 wd/19th June 1852

The very early submission of the revised estimate called in objection-
-able Item Statement for February
1882 is regretted.

Further survey on this
work during the month.
A Revised Estimate appears
necessary with reference
to G.O. No 12584 dated
17 May 1882

A Completion Report is
countersigned by the
Executive Engineer and
Collection side of C. S. & G. W.
dated 23rd March 1924 as verified

Orders of Govt: on refer-
-ence made by the Superin-
-tending Engineer awaited.

The delay in the Submission
of this Completion Report
should be Explained. The report
should be furnished as
Early as practicable. The
Examiner will in future in
similar Cases note the month
from which Completion reports
are due.

The Examiner has since been
authorised to accept the adms

D. C. Lowmyer

Examiner of P. W. Accounts,

Madras.

To The Suplt. ⁸⁰ Bucki ✓
thru the Treasurer P.W. McConnell
Sept 19/6/82.