

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 Imperial and Provincial

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

No. _____

MADRAS,

Dated 5 July 1882.

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

D. P. Condon

Examiner of P. W. Accounts,
Madras.

No. 1857 W d/19-7-82

With Order
Entd. in Receipt Regr.

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Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

April 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.	
1	Yinnvelly Division		<u>Imperial</u>						
	Completion Reports not submitted to Examiners for works below Rs 2500	April 1882	60	43					
2	Madura Division		<u>Provincial</u>						
	No Estimate								
2	Value of stores supplied on account of Port Officer Paumben for November/81	March 1882		559	559				
	Miscellaneous Irregularities Excess over subhead of Estimate								
3	Restoration of Korumab Nicks Palace		162,955	154,246				2,227	

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

Orders by Government.

No. 1851 ~ d/19th July/82

Executive Engineer states that the Completion Reports will be sent shortly. The Suply Engineer 6th Creek will take steps to have this stem removed.

In their orders on the Objectionable Items Statement for March/82, the Govt. have instructed the Supg. Engineer to submit an estimate for the work.

Setto

In the Govt. Orders for March/82 it is stated that the revised estimate has been sent to the Consulting Architect for remarks. The revised estimate is still with the Consulting Architect.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

April

1882

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

Orders by Government.

Supg. Engineer states that an Estimate is under preparation in the Division Office.

No explanation is given in the Divisional Objectionable Items Statement of the reason for non-submission of these Work Vouchers. Govt. have already noticed the omission in their last orders for March.

The Superintending Engineer Sixth Circle will take steps to have these items removed.

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13-7-82

D. P. Gurusamy

Examiner P.W. Accounts

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1882

To the Supy Super Sixth Circle
tho' the Ex and P. W. Acct

20/7

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.	
	Tanjore Division Excess over Estimate								
4	Tanjore Palace Repairing 1881	Nov.	20,988	36,625	7637				178
	Miscellaneous Irregularities Work Vouchers not submitted to the Examiner for works above Rs 2500 each.								
5	Repairing the Palace at Marudur Tanjore	1882	28,988	36,625					178
6	Repairing the Thiruvudai- marudur Palace	Do	9,000	1446					

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of
orders of Government.

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Examiner of P. W. Accounts,
Madras.