

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 2nd

FUND Imperial and Provincial

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

No. _____

MADRAS,

Dated 30-9 1882.

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

D. P. Corcoran

Examiner of P. W. Accounts,
Madras.

No 2770 rec'd 24 Oct 1882

With order

Satd. in Receipt Rep.

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>Imperial Rd</u>								
	<u>Provincial</u>								
	<u>Sungum Project</u>								
	<u>Want of Estimate</u>								
1	Tools and Plant and Supplies Value of Tools Rea purchased	Aug 1881		769 769					307
	<u>Miscellaneous</u>								
2	<u>Kistna Eastern Division</u> Archaeological Works at Amaramatty	March 1882		1720 1723					10

of Executive Engineers for the Month of

July

1882

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

Orders by Government.

No 2770 of 24 October

The want of a sanctioned estimate is brought to notice of Government.

The outlay on the work was incurred last year under the authority of G.O. No. 836 W. dated 30 March 1882 and the Executive Engineer has been requested to obtain sanction to an estimate.

The estimate referred to should be submitted as early as possible for sanction.

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then the for P. h. Meets.

Despts 24/10/82.

CH 13/10/82

J. C. London

Examiner of P. W. Accounts,

Madras.

A 307

28/3/82

C. No. 6915

No 2671 w

The ~~Examiners~~ of P. W. Accounts
The ~~District Engineer~~

is informed that the re-appropriations of
Budget grants authorized in G. O. No 2069
dated 14 August 1882 have been sanctioned
by the Government of India.

Chepauk
Dist Saint George
14th Oct 1882

To

The ~~Examiners~~ of P. W. Accounts
The ~~District Engineer~~

2671 w

L. Coles

By Under Secy to Govt P.W.D.

2671 w
14/10

Entd. in Receipt Regr.

GOVERNMENT OF MADRAS.

ECCLESIASTICAL DEPARTMENT.

READ—the following paper :—

Extract from the Proceedings of the Government of India in the Home Department (Ecclesiastical), dated Simla, 11th September 1882, No. 3—173-187.

Read—again—

Financial Department Notification, No. 2036, dated the 30th June 1882, ruling that the stamp duty payable, under the Indian Stamp Act, 1879, on copies or extracts certified to be true copies or extracts of baptismal, marriage and burial certificates should be denoted by means of adhesive Court fee labels.

Financial Department Notification, No. 1603, dated the 9th June 1882, remitting the stamp duty (if any) chargeable on copies of, or extracts from, baptismal, marriage and burial registers certified by Government Chaplains, subsidised or unsubsidised Clergymen, or Diocesan Registrars, and granted to certain classes of persons therein specified.

Read—also—

A letter from the Officiating Senior Chaplain of the Church of Scotland, No. 58A, dated the 5th July 1882, on the same subject.

Resolution—

In connection with the orders contained in the abovementioned Notification issued by the Department of Finance and Commerce, the following questions have now been raised by the Officiating Senior Chaplain of the Church of Scotland :—

(1) In what way the adhesive Court fee labels prescribed by the Notification, dated the 30th June last, should be defaced, and (2) whether, in the case of a certificate granted to a person belonging to any of the classes exempted by the Notification dated the 9th June last, anything should be written on the certificate to show why it has been granted without the payment of stamp duty.

2. As regards the first question, the Governor-General in Council is pleased to direct that the officer issuing the certificate shall cancel the adhesive Court fee label affixed thereto by writing his name across it; and with regard to the second question, His Excellency in Council considers it desirable that a statement signed by the officer issuing the certificate should be made thereon showing the grounds on which such certificate is issued without the payment of stamp duty.

Order—

Ordered that this Resolution be forwarded to all Local Governments and Administrations; to the Department of Finance and Commerce; to the Right Reverend the Lord Bishop of Calcutta, and to the Venerable the Archdeacon of Calcutta, for information. To the Senior Chaplain of the Church of Scotland, with reference to his letter, No. 58A, dated the 5th July 1882.

(True Extract.)

(Signed) A. MACKENZIE,
Secy. to the Govt. of India.

To the Secretary to the Government of Madras.

No 2671 w 27 14-10-82

Encl. in Receipt Rep.