

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 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:—

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| 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.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

FUND

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

No.

MADRAS,

Dated 30 Sept 1882.

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

D. P. Gordon
Examiner of P. W. Accounts,
Madras.

With Order

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *July* 188*2*.
orders of Government.

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

Orders by Government.

№2773 w of 24 oct 194

The Supy. Engineer states that the Board of Prisoners will be requested to sanction the attachment of funds made by the Local Fund Board sanction provided.

Ala. — Ala. —

Early steps should be taken
for the removal of these objectionable
items.

Cm

Sub by J. J. 3^d Circle
thru the Rev. P. H. Nichols

Sept 24/10/82

1891

J. P. Gordon

Examiner of P. W. Accounts,
Madras

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XIV.—PARAS. 1829 TO 1832.

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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.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

FUND

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

No.

MADRAS,

Dated 3-10- 1882.

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

D. P. Conway

Examiner of P. W. Accounts,
Madras.

With Orders

Provincial Statement of Objectionable Items in the Accounts requiring the

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.	
	Local incorporated under act IV of 1871.								
	Trichinopoly Division								
	No Appropriation								
1	Constructing dispensary at Musury	April 1882					648	648	30
2	Repairing the flooring of the apron of the Cauvery Bridge	May 1882					2430	2430	
	Negapatam Division								
3	Improving Road No. 51 from Muniyas to Thalanyas	July 1882					2442	2442	408
4	Repairing Road No. 51 from do to do	do					592	592	294
	Trichinopoly Div.								
	Miscellaneous Irregularities								
	Work Vouchers not Submitted to the Examiners for works above Rs 2500 each.								
5	Road bog blocking breaches and repairing	March 1882	2870	2841					

of Executive Engineers for the Month of orders of Government.

1882

Orders by Government.

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

No 2774 of 24 October 1882

Executive Engineer states that all amounts for these works have been applied for.

The Executive Engineer states that funds are awaited in the Local Fund Budgets of 1882-83.

Early steps should be taken by the Authorities for the removal of these objectionable items.

The delay in submission of a Work Voucher for this work is brought to notice.

The work Voucher in question should be forwarded to the Examiners I. & A. without further delay.

S. S. 6 C. C. M. Thompson
tho' the Ex. & A.

D. P. E. C. C. C.

CH 19/10

Sept 24/10/82.

Examiner of P. W. Accounts.

Madras.

NOTES.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 312

FUND Provincial

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

No. _____

MADRAS,
Dated 30 Sept 1882.

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

No 2772 v of 24-10-82

D. P. Gordon

Examiner of P. W. Accounts,
Madras.

With Order

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

July

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.	
	Buddapah Division Miscellaneous Irregularities Miscellaneous Advances.								
1	Amount of Contingent charges not audited for February and March 1880			1-7					
2	do do for June 1880			20-5					

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

Orders by Government.

No 2772 & 8124 not kept

Executive Engineer states that a reference has been made to the Superintending Engineer for final orders. As these have been outstanding for a long time, early adjustment is awaited.

The Suply Engineer should take early steps for regularising the charge herein referred to.

Cu

19.10.82

The Suply Engineer 3^d Circle
thru the Secy P. & A. Dept

(H 187)10

Dec 24/10/82

D. P. Chandrasekhar

Examiner of P. W. Accounts,

Madras.

57

NOTES.

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CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

FUND

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in the Accounts of Executive Engineers
for the Month of July 1882

No. _____

MADRAS,

Dated 13-9- 1882.

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

Examiner of P. W. Accounts,
Madras.

13 Sep 2361 mm

(with order)

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

1882

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

Orders by Government.

The Executive Engineer states that the Revised Estimate will soon be sent for sanction.

The revised Estimate should be submitted as early as possible for sanction.

The L^d & C^o Circle
this the Sir V. directs ✓

CH 19/10

Sept 24/10/82.

D. P. Gardner

Examiner of P. W. Accounts.

Aug 20/9

Madras.
87 30/4