

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.

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 August 1882.

No. 100/10

MADRAS,

Dated 27-10- 1882.

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

J. Ramesh
Dy. Examiner
For Examiner of P. W. Accounts,
Madras.

With Order.
B. No 3006 W.P. M. No 10/10

Ento. in Receipt B. No

Co. 2807. h. 26. 10. h
No. 1799. e. 5. 10. h
Co. 2082. h. 14. 6. h
" 1190. h. 10. 5. "
Rev. Co. 280-5-4. h
" 1119. h. 3. 5. h
" 941. h. 15. 4. h
Memo 1507-4. 6. 89

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.	
	Provincial No Estimate Tanjore								
1	Constructing District Jail at Tanjore	May 1882		10574/10574					1/04
	No Estimate Nagapattinam Division								
2	Obtaining Tools and Plant June 1882			1049	1049				
	4 Compass Prismatic with stand								
	4 Levelling Instruments								
	3 Mathematical Instruments								
	Excess over Estimate Tanjore								
3	Tanjore Palace. Repairing	November 1881	20900	40242	11257				10/2
4	Constructing a Powder Magazine for the Police at Tanjore	August 1882		1044	1312	238			408

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

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

Orders by Government.

D. No 3006 W of November 14th 1883 -

The Executive Engineer states that estimate is under revision

The very early submission of the Estimate for sanction is awaited

Want of estimate for this work is again brought to notice

Orders issued in O.S. for July 1882 should receive very early attention

The Superintending Engineer states that the revised estimate will be submitted for sanction of Government.

Under disposal

The Executive Engineer

Estimate should be

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

August 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.	
	Excess over Estimate Continued Madura Division								
5	Restoration of Srirangam Naick's Palace								
	Miscellaneous Irregularities Work vouchers not submitted to examiners for works above Rs 2500 each Tanjore								
6	Srirangam Naick's Palace Repairing the								

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

Orders by Government.

states that the revised Estimate was submitted for sanction and the Superintending Engineer states that it is under reference with the Executive Engineer

early submitted for sanction

The Executive Engineer states in his objectionable Item Statement for September 1882 that the revised Estimate has been returned to him for further provision and that this will be done as soon as possible

should be early re-submitted for sanction

In the objectionable Item Statement for August 1882,

The work vouchers should for the future account

Provincial Statement of Objectionable Items in the Accounts requiring the

[illegible]

of Executive Engineers for the Month of *August* 1882
orders of Government.

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

Orders by Government.

The Executive Engineer states that work Vouchers will be made out after submission of Accounts. Brings to notice of Government the inconvenient manner in which the Accounts are rendered to this Office.

pay the account—

J. Rainier
Dy. Examiner.
To Examiner P.W. Accounts

27/10

W. J. P.
24.10

42/11

Examiner of P. W. Accounts,
Madras.

S. E. Pitts Circle
 Over the Earning Bldg.
 Dec. 14/11