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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 Examiner's 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 64 a.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

Fifth

Presidency Division

FUND

Imperial and Provincial

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

No. _____

MADRAS,

Dated *2 November* 1882.

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

D. C. Gordon

Examiner of P. W. Accounts,

Madras.

3232 W
B No 3232 of 17 Decr/82

B No 3232 of 17 Decr/82

W. H. Under

Subd. 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.	
1	<i>Presidency Division</i> <i>Imperial</i> <i>Without Estimate</i> Constructing a Labrine with 30 Seats (Experimentally) for Natives of Sappers and Miners Bangalore	Sept 1881	538	538					
2	<i>Chingleput</i> Constructing a covered wagon and low sided wagon for the use of Batteries Mount	Sept 1882	891	891					891
3	<i>Excess over Appropriation</i> Minor Original Works	1881	"	"	"	2792	3592	800	1987
					<i>Provincial</i>				
4	<i>Works for which Revised Estimates are likely to be required</i> Agricultural College Government Farm at Saidapet	Aug 1881	33085	31928					

of Executive Engineers for the Month of September 1882.

orders of Government.

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

Orders by Government.

The want of Estimate for this work is again brought to notice of Government. If the work is completed a Completion Report is all that is now wanted.

Early sanction to Estimate awaited. Outlay incurred on the authority contained in G.O. No 2689 W. dated 16th October 1882.

Superintending Engineer states that application for further funds will be made.

Sanction to Revised Estimate still awaited.

No 3232 of 7th Dec 82
The Estimate submitted for the approval of the Military Dept has not yet been returned. A reminder has now been sent.

The submission of the Estimate called for in the G.O. noted should be expedited.

Application awaited.

Orders passed in O.S. for August 1882.

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.	
5	Presidency Division Provincial Miscellaneous Irregularities Completion Reports not submitted for works costing over Rs 2500 each.								
	Constructing Iron Sheds in the Import Yard of Sea Custom House and Providing Truck Turn Table and Laying Rails at Sea Custom House.	July 1882	16345	14636					
6	Chingleput Completion Reports not submitted for works below Rs 2500.								
	Chingleput 2 Works	September 1882	2146	2053					
7	Presidency Division 2 Non Submission of Work Vouchers								
	Work Voucher for Laying Marble Floor at Government House Madras.								

of Executive Engineers for the Month of

September 1882.

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

Orders by Government.

The Completion Report is still awaited.

Completion Reports awaited.

No explanation has been offered for the non submission of the Work Vouchers for July, August, and September 1882 for this Work. Referred to Government for orders.

The Suply Engr will arrange for the Completion Report being sent to the Examiner without further delay.

The Suply Engr will arrange for the early submission of these completion Reports.

Vide memo made in O. P. S. for August 1882.

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.	
8	South Arcot Non Submission of Work Vouchers South Arcot.								
9	Which report Items outstanding for more than 3 months Stock Purchases and Sales Value of Water Glass Composition Rs 41-2-0	October 1882							

of Executive Engineers for the Month of orders of Government.

September 1882.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
Brings notice of Government, that several Work Vouchers relating to the accounts from May to September have not yet been received in this office.	Order orders passed in O. S. I. for August 1882, which do not appear to have been attended to
Referred to Government for orders. Executive Engineers in accounts for October days will be adjusted as soon as possible.	The Supt Engr will enquire into the cause of delay in the adjustment of the debt and see that very early adjustment
D. C. Rao	Cu

Examiner of P. W. Accounts,

Madras.

The S. E. of the Unit
thru the Commr & Accounts

Desptd 8-12-82.

18th March 1842

Dear Sir,
I have the honor to acknowledge the receipt of your letter of the 14th inst. in relation to the above matter.

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Yours faithfully,
J. H. B. B. B.

18th March 1842

I have the honor to acknowledge the receipt of your letter of the 14th inst. in relation to the above matter.