o. 3046-H-17-11-K

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 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 unincluded 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.
B. Abstract detail estimate by sub-heads, and so on.
{ 1. Submitted to Chief Engineer.
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.

Duplicate

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

Memo 8224

CENTRAL OFFICE OF ACCOUNTS.

Circle 3rd

Fund Local

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

No. ———

Madras,

Dated 1st December 1882.

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

D. P. Condon

Examiner of P. W. Accounts,
Madras.

B. 3235 w of 7th Dec/82

In the order

Entd. in Receipt Reg

Eo. 3046-H-14-11-K

NOTES.

Reference to Madras P. W. D. Code.

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

CENTRAL OFFICE OF ACCOUNTS.

Circle 6th

Fund Imperial & Provincial

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

No. ———

Madras,

Dated 1st December 1882

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

D. P. Condon

Examiner of P. W. Accounts,
Madras.

B No 3233 w of 7th Dec

Rg/12

Entd. in Receipt Reg

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of September 1882

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
			Imperial Nil								No 3233 W of 7th Dec/82
			Provincial								
	No Estimate										
	Tanjore Division										
1	Constructing District Jail at Tanjore	May 1882	..	10773	10773	-	-	-	196	Superintending Engineer states that Estimate is under Examination in his office.	Estimate sanctioned in G. O. No 3059 W dt 20.11.82.
	Negapatam Division										
2	Planing Tools & Plant 4 Compass Binnacles with Stand 4 Levelling Instruments 3 Mathematical -Do-	June 82	-	1049	1049	-	-	-	..	No Estimate was submitted. The outlay requires the sanction of Government.	Estimate sanctioned in G. O. No 3179 W dt 2.12.82.
	Excess Over Estimate										
	Tanjore Division										
3	Tanjore Palace Repairing	Nov. 81	28988	40895	11907	-	-	-	653	Superintending Engineer states that Estimate has been returned by the Chief Engineer for further information	Returned to Supg Engr with G.O. No 1579 C dt 20th October 1882

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of September 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.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
4	Constructing a Powder Magazine for the Police at Tanjore	August 82	1074	1354	280				42	Executive Engineer states that estimate has been returned for revision.	vide orders passed in O.I.S for august 1882.
5	Madura Division Restoration of Tirumal Naicki's Palace	—	64723	72990	8267				2992	Executive Engineer states that revised estimate has been submitted to the Consulting Architect to Government for approval.	will be awaited.
	Miscellaneous Irregularities. Work Vouchers not submitted to the Examiner for works above Rs 2500/- each.										

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of September 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Tanjore Division										
6	Tiruvadamarudur Palace - Repairing the -	Sept	9000	3402						The non-submission of work Vouchers is again brought to notice of Government	The work vouchers should accompany the accounts the Supdg Supt will see that this is strictly attended to in future - any delay in the submission of work vouchers should be explained to the Examiner while forwarding the accounts
7	Constructing District Jail at Tanjore	Septr	-	10773							
8	Tanjore Palace Repairing -	Do	28988	40895							

D. C. Cardoza

Examiner of P. W. Accounts,
Madras.

The S. E. Sixth Circle
Now the Examiner P.W. Accounts
Answered 8-12-82-

Eo. 3047. h 17-11-82

NOTES.

Reference to Madras P. W. D. Code.

Chapter XIV.—Paras. 1829 to 1832.

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Nov/12

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

CENTRAL OFFICE OF ACCOUNTS.

Circle 6th

Fund Incorporated Local

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

No. ______

Madras,

Dated 1st December 1882.

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

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

B No. 3234 xx of 7th Decr/82

Witherder

Entd. in Receipt Regr.