

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 6th

FUND Imperial + Provincial

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

No. _____

MADRAS,

Dated 20th Aug 1882.

Recd. 23rd

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

Examiner of P. W. Accounts,

Madras.

9/26
19/1

B.N. 463 Wap 20 July 1882

With order

Long

Provincial Statement of Objectionable Items in the Accounts requiring the

[P. W. D. Madras, Form No. M 64 a—Inner Sheet.]

of Executive Engineers for the Month of *October* 188*1*
orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
The Executive Engineer states that this is an incomplete work of past year fresh estimate will be submitted for sanction.	B.N. 463 Waf 20th Feb 1882 The Suptg Engineer should take early steps for the removal of this item.
The Executive Engineer states that the estimate is not yet sanctioned work ^{authorized} to be proceeded with. 24 Carts with bullocks have been purchased (the 4 Eng. states with the sanction of the Suptg Eng.) at a cost of Rs 600 and debited to the work. As live stock can only be purchased under the sanction of Government, the 4 Eng. to obtain the requisite sanction and write back the outlay to tools & cart to which head the charge is correctly debitable.	An estimate of Rs 72148 was sanctioned for this work in G.O. N. 153 W of 18th Jan 1882. The Secy's attention is directed to the remarks made by the 4 Eng. & he will obtain the necessary sanction at an early date.

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.			the Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	<i>Restoration of Terumab. Naick's Palace.</i>								
3	19. Restoring Terumab Naick's Palace.		32265	37119	4854				
4	20 Do block towers		2340	2560	220				
5	22. Napier Gate way.		4650	5610	960				
	<i>Tanjore.</i>								
6	Repairing the Tanjore Palace	Augt 1881		11491	11491				3916
7	Do Terunadamuraden Palace	Oct 1881		1479	1479				1281

of Executive Engineers for the Month of *October* 1881 orders of Government.

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

Orders by Government.

The excesses on these items are brought to the notice of Government. No detail work voucher has yet been received for this work and attention on this point is invited to remarks in objectionable item statement for July/81.

Early steps should be taken by the Deputy Engineer for the removal of these items removal of these items

The Executive Engineer states that these estimates for Completion Repairs during the year will be submitted for sanction.

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.			the Expenditure during Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
8.	Completion Report not submitted to the Examiner for works above Rs 2500/- Constructing Talug butchery at Pulney.		25/60	25422	262				
	Work vouchers not submitted to the Examiner for works above Rs 2500/-								
9.	Repairing Tanjore Palace		11491	11491					

of Executive Engineers for the Month of *October*
orders of Government.

188/

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

Orders by Government.

The non submission of Completion Report is brought to the notice of Government.

The non submission of Work Voucher from July/82 is brought to the notice of Government.

The Completion Reports and work vouchers referred to should be forwarded to the Examiner without delay.

Supergrs S.E. O'Neil this
tho the Exr the P.W.A.

Sept 20-2-82

D. C. Cannon

Examiner of P. W. Accounts,

Madras.

17.1