

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.
2. Submitted to Superintending Engineer.
3. Not yet submitted. |
| B. Abstract detail estimate by sub-heads, and so on. | |

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 Local (In duplicate)

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

No. 14-2-1882

MADRAS,

Dated 14-2-1882

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

Be No 513 Wd 27 Feb 1882

D. P. Caraway

Examiner of P. W. Accounts,

Madras.

Go 453 W. 18. 2. 82

*Entd in Receipt Bgrs.
With orders
with order*

104/3

Number 1

Executive Committee
of the
National Association

The Executive Committee of the National Association
states that there are no more early orders for the summer
season of last year, and of these orders
which will be
fully satisfied.

It is regretted that
the Executive Committee
of the National Association
has been unable to
supply the demand
for the summer
season of last year.

It is regretted that
the Executive Committee
of the National Association
has been unable to
supply the demand
for the summer
season of last year.

1/2

It is regretted that
the Executive Committee
of the National Association
has been unable to
supply the demand
for the summer
season of last year.

The Executive Committee
states that no more orders
have been received for the
summer season of last year.
It is regretted that the
Executive Committee of the
National Association has been
unable to supply the demand
for the summer season of
last year. It is regretted
that the Executive Committee
of the National Association
has been unable to supply
the demand for the summer
season of last year.

It is regretted that
the Executive Committee
of the National Association
has been unable to
supply the demand
for the summer
season of last year.

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.	
	Without Estimate Trichinopoly								
1	Allitray Road Emergent repairs.	1881 Sept		479	479				46
2	Road N ^o 23 losing breaches and repairing damages	Augt		562	562				
3	Repairing damaged portions of Allitray Road	Sept		294	294				
	Without Appropriation Trichinopoly								
4	Remetalling portion of road N ^o 3 or Madras Road between leavery and Coleroon Bridges.	"					5565	5565	196
	Negapatam								
5	Improving Road N ^o 51	Sept				2000	3363	1363	514
6	Road N ^o 63 Maintenance	Augt		580	580				10

of Executive Engineers for the Month of November 1881 orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
Executive Engineer's Explanation.	
	No 513 Wd 37 th Feb 1882
The Executive Engineer states that these are incomplete repairs of last year. Completion Estimates will be shortly sanctioned.	1 The Sup ^r Engineer should take early steps for the removal of these items
The Executive Engineer states that an Appropriation has been applied for. Reported pending allotment.	
The Executive Engineer states that Funds have been applied for. Reported pending allotment of funds.	J ^r J ^r J ^r
The Executive Engineer states that the President of the Local Fund Boards has been written to and his reply awaited regarding the provision of Rs 1350 in the Local Fund Budget under other Agency.	Am 23/2
	S S 6 Circle thro the Secy P.W. Accts.
	resp'd: 28-2-82
D. C. Corcoran	
Examiner of P. W. Accounts, Madras.	