

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.

40 463w. 20.2.82.

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

Recd: 16 Feb 82
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 November 1881.

No. _____

MADRAS,
Dated 14-2 1882.

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

B. N. 515 Waj 27 Feb 82

D. P. Conway

Examiner of P. W. Accounts,
Madras.

Entd. in Receipt Rept.
With orders
with order

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.	
	<i>Tanjore</i>								
1	Repairing the Tanjore Palace Aug/81			15360	15360	-	-	-	3869
2	Repairing the Tirumadamandur Palace Oct/81			1793	1793	-	-	-	
	Work Vouchers not submitted for works above Rs 2500 each								
3	Repairing the Tanjore Palace July/81			15360					
	Completion Certificate not submitted for works above Rs 2500 each.								
4	Constructing Pulley Cutchery at Pulney Oct/81		25160	25422	262				
	<i>Tinnevely</i>								
5	Deposits Contributions Karampalli Tank. Excavating a channel Nov/81			701	701	-	-	-	

[P. W. D. Madras, Form No. M 61 a - Inner Sheet.

of Executive Engineers for the Month of
orders of Government.

November 1881

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
The Executive Engineer states that the revised estimates are under preparation and will be submitted for sanction. The non-submission of Work Vouchers from July 1881, was brought to notice of the Superintending Engineer The non-submission of the Completion Certificate is brought to notice of Government. The Executive Engineer	No 515 Wd 27th Feb 1882 1 The revised estimates should be submitted at an early date 2 No delay should occur in submitting to the Examiner the work vouchers referred to 3 Early steps should be taken to expedite the dispatch of the Completion report referred to.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

November 1881

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

Orders by Government.

states that these are the incomplete works of past year and fresh Estimates will be submitted for sanction.

4 The estimates referred to should be submitted at an early date -

The excesses on these items are again brought to the notice of Government and orders requested regarding the Revised Estimate for this work.

No detailed work Voucher has yet been submitted

5 The Sup^r Engineer's attention is again drawn to these excesses over Estimates. Early steps should be taken to have them removed -

Six carts with bullocks have been purchased (the Executive Engineer states with the sanction of the Superintending Engineer)

6 The attention of the Sup^r Engineer is called to para 2 of G.O. No 463 W of 20 Feb/82

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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.	
6	Repairing Papankal Channel and 10 sluices	Nov/81	-	1623	1623	-	-	-	-
7	Repairing Perungal Channel	Oct/81	-	1125	1125	-	-	-	-
<u>Madura</u>									
Restoration of Tirumala Narayana Temple									
8	19. Restoring Tirumala Narayana Temple		32,263	37,019	4,854	-	-	-	-
9	20. Do. Clock tower Tower		2,340	2,560	220	-	-	-	-
10	22. Repair gate way		4,660	5,610	960	-	-	-	-
<u>Miscellaneous Irregularities</u>									
11	Cumbum Gudalur Road	Nov/81	-	-	-	-	-	-	-

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

November 1881

Examiner of P. W. Accounts,
Madras.