

Executive
Officers of C

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

PARA. 1829 TO 1832.

The object of this Return is to place before Government an account of all shortcomings in matters of financial regularity in the divisions of each month with a view to their being remedied. It should be submitted to Government on the first day of the third month following that to which the accounts relate.

There should be a separate statement for each separate Fund—Central, Provincial, Local, and Irrigation.

3. The Provincial statement will be posted from the Divisional Statements of Objectionable Expenditure. The statement need not be made in order to embody the remarks of the Superintending Engineer, but these do not reach the Examiner's Office in time. It is advisable, 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 completed.

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.

In the case of large projects such important features as the following should be stated with precision:—

Lump sum estimate. { 1. Submitted to Chief Engineer.
Abstract detail estimate { 2. Submitted to Superintending Engineer.
By sub-heads, and so on. { 3. Not yet submitted.

8. A large work which is proceeded with on merely a lump sum estimate 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 differ from that of a preceding month, it will answer all purposes to say so, instead of sending another full report.

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 of serious irregular expenditure being largely incurred, either by estimate or appropriation.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE VI

FUND Imperial and Provincial

Ref 3/7/83 In Duplicate

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of April 1883.

No. _____

MADRAS,
Dated 2 July 1883.

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

D. P. Gordon

Examiner of P. W. Accounts,
Madras.

With order

Subd. in Receipt M

Subd. in Receipt M

Provincial Statement of Objectionable Items in the Accounts of Government.

Executive Engineers for the Month of April 1883

April 1883

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	Imperial Provincial Excess over Estimate Cannery and Vanner Regular Dis. Without Estimate Tools and Plant New supplies Machinery	April 1883	15,309	15,309					14,700
2	Excess over Estimate Tanjore Division Constructing District Registrar's office at Tanjore	March 1883	12,280	11,041	761				

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

Orders by Government.

The irregularity of incurring expenditure in the absence of a sanctioned estimate is brought to the notice of Government.

The Executive Engineer in his Objectionable Items Statement for April 1883 states that the revised estimate has been returned to Sub Divisional Office for certain information.

The supply Engr will at once see that estimates are submitted for sanction and take steps to prevent outlay being incurred in future without duly sanctioned estimates.

The revised estimate should be early submitted for sanction.

Provincial Statement of Objectionable Items in the Accounts requiring corrections

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 year.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
3.	Madura Division Restoration of Tirumal Naikes Palace	March 1883	164,723	2,06,322	41,599				4,260
4.	Canvey and Vanner Regulator Without appropriation Tools and Plant New Supplies Machinery	April/83				14,782	14,782	14,782	780
5.	Miscellaneous Irregularities Tanjore Division Work Vouchers not submitted to the Examiner P.M. Accounts for works above Rs 2,500 each Repairing the Palace buildings at Tanjore	March/83 April/83	92,920	58,745					780

Executive Engineers for the Month of
of Government.

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

April 1883.

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

Orders by Government.

Government in their order N: 1621 W. dated 9th June 1883 say that the revised Estimate is still under reference.

Still under reference.

The irregularity of incurring expenditure in the absence of appropriation of funds is brought to the notice of Government.

See orders against item no 1

The non-submission of these Work Vouchers with accounts is again

Imply/Imp. attention drawn to the orders passed in the statement for March 1883

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

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

Executive Engineers for the Month of
 April 1883

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

Orders by Government.

Brought to notice of Government. These, as a rule, are never submitted with the monthly accounts to which they relate.

Brought to notice of Government. This item has been outstanding since September 1882. The Executive Engineer states that the Chief Engineer Travancore has forwarded an estimate for a new Post Office, and that as soon as it is received sanctioned and the

Orders issued in No. O. 9. Statement for March 1883, should receive early attention.

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	Constructing District Jail at Tanjore	April	2,4,100	24,005					5,731
	Travancore Division Items outstanding in Miscellaneous Advances Account for more than 3 months.								
7	Salary of Watchman of the ruins of Srivandavaram Post Office				2-5-2				

Provincial Statement of Objectionable Items in the Accounts for the Month of April 1883.

Executive Engineers for the Month of April 1883.

April 1883.

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	Chief Engineer Travancore:- Advances for reconstructing the tower of Christ Church at Trivandrum								
	Miscellaneous Irregularities (Contd.)								
	Items outstanding in the Deposit Account for more than 3 months								
9	Negapatam Division Construction paid by Singarevaloor Odayaurof Thanneerkonnam with reference to Superintendent Engineer's endorsement No. 201 S.F. of 9 th May 1881								

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

Orders by Government.

necessary allotment made, the item would be adjusted. The amount should be adjusted as soon as the Estimate is sanctioned.

The adjustment pointed out in G. O. No. 1621 W. dated 9th June 1883 is awaited.

Brought to the notice of Government. The Executive Engineer states that the Superintending Engineer has been written to for the early adjustment of the item.

Suply Sup will see that the adjustment referred to is made in the accounts for current month, if not done already.

For Suply Sup early disposal.

Cy 4/7

J. P. Corcoran

Examiner, P. W. D. Madras 2/7

The Suply Sup with Circle into the Examiner P. W. Accounts

2/7

Suply Sup

Provincial Statement of Objectionable Items in the Accounts requiring

Executive Engineers for the Month of
of Government.

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

Orders by Government.

Examiner of P. W. Accounts,

Madras.

Ind. in the right hand.