

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 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 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.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE VI

FUND Provincial

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

No. _____

MADRAS,

Dated 3 September 1883.

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

D. C. Gnanasekaran

Examiner of P. W. Accounts,

Madras.

No 25-35 Wd 10-9-83

With Order

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

June 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	Caumery Tennar Regulator Division Without Estimate Tools & Plant New Supplies Machinery	April 1883	-	10934	10934				46117
2	Tools	May 1883	-	536	536				
3	Excess over Estimates Lanjore Division Constructing District Registrars Office at Lanjore	March 1883	10280	11691	1411				430

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

Orders by Government.

Again brought to notice
of Government.

The Executive Engineer
states that revised esti-
mates are under pre-
paration and will be
submitted shortly to
Superintending Engineer
for sanction.

The Completion Report
referred to in remarks
in Objectionable Items
Statement for May 1883
has not yet been re-
ceived. The Superintend-
ing Engineer's attention
has been drawn to the
necessity on its
early submission.

No 2535-Way 10th Sept 1883

Item has 1 and 2. Estimates should be
submitted for
sanction and these items
removed from this
statement.

Item No 3 - With orders passed
in O. L. D. for May 1883
Item No 3. With orders passed in
Objectionable Items Statement
for May 1883.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

June, 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.	
4	Madura Division Restoration of Animal Naicks Palace.		164723	211275	46552				1477
5	Cannery Venner Regulator Division. Without Appropriation Machinery					10407	10407	10407	
6	Miscellaneous Irregularities Work Vouchers not submitted to the Examiners for works alone Rs 2500 each. Tanjore Division Repairing the Palace buildings at Tanjore.	June 1883	92920	63021					1320

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

Orders by Government.

Government in their No: 2237 dated 11 August 1883 on Objectionable Items Statement for May 1883 remark that a Committee has been ordered to consider the works required, and that and Estimates will hereafter be submitted for sanction.

The want of appropriation of funds for this item is again brought to notice of Government. Executive Engineer states that the work Abstract is under preparation and that the work Vouchers will follow shortly. The work Vouchers for May and previous months have been duly received.

Item No 4. The report of the Committee will be awaited.

Item No 5. Can be considered after estimate has been sanctioned.

Item No 6. Super Engineer should see that the necessary arrangements are made to permit of the work being accompanied by the accounts in future.

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.	
7	Tinnevely Division Miscellaneous Irregularities Items Outstanding in the Miscellaneous Advances Account for more than 3 months Salary of Watchmen of the ruins of Srivandrum Post Office			1-5-2					
8	Chief Engineer, Travancore Advances for reconstructing the Tower of Christ Church at Srivandrum.			1991					
9	Negapattam Division Miscellaneous Irregularities Items Outstanding in the Deposit Account for more than 3 months. Contribution paid by Singaravellu Roderar of Shanmukhkonam with reference to Superintendent Engineer's Endorse- ment No: 201 S. J. of 9 th May 1881.			1500					

of Executive Engineers for the Month of orders of Government.

June 1883

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
In the accounts for July 1883 the amount has been re- moved from the Miscel- laneous Advances Account and charged to the work- men Post Office at Srivand- rum. The objection will therefore be removed.	Item No. 7. Item No. 7. Noted -
The Executive Engineer reports that the accounts of expenditure having been received from the Chief Engineer, Travancore the adjust ordered in G.O. No: 1621 W dated 29 June 1883 will be made in the accounts for August 1883. Objection will be removed when the adjust- ment is made.	Item No. 8. Item No. 8. Noted
The Superintending Engineer states that this will be settled after a personal con- ference with the Collector as ordered by the Chief Engineer for Irrigation	Item No. 9. Item No. 9. Noted.

J. P. Curdson

Examiner of P. W. Accounts,

Madras.

The Superintending Engineer,
Travancore & Cochin
The Commissioner P. W. Accounts