

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 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 64 a

CENTRAL OFFICE OF ACCOUNTS

CIRCLE VI

FUND Provincial

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

No _____

MADRAS,

Dated 1 November 1883

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

No 31534 6-11-B

[Signature]

Examiner of P. W. Accounts,

Madras

Enc one

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Supd. Prop. Dept

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

August 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	
	<u>Without Estimate</u>								
	<u>Megapattan Division</u>								
1	Tools and Plant new Supply July 1883		301	301					301
	<u>No Estimate</u>								
2	<u>Tanjore Division</u>								
	Tanjore Palace Annual Repairs	Aug 1883	1597	1597					1597

Opinion of the Superintending Engineer, with Final Remarks by Examiner

Orders by Government

No 3153 v 6 Nov/83

The want of a Sanctioned Estimate for this item is again brought to the notice of Government. The Executive Engineer explains that an Estimate has been prepared & forwarded to the Superintending Engineer for Sanction.

Item No. 1. The cause of delay in sanctioning the estimate calls for explanation.

The want of a Sanctioned Estimate for this work has been brought to the notice of Superintending Engineer.

Item No. 2. Why was not an estimate sanctioned before the repairs were put in hand?

3. 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	
	<u>Without Estimate</u>								
	<u>Cannery Venues Regulation</u>								
	<u>Tools & Plant new Supplies</u>								
3	Machinery	April 1883	11001	11001					42
4	Tools	May 1883	674	674					34
	<u>Excess over Estimate</u>								
	<u>Tanjore Division</u>								
5	Constructing District Registrar's Office at Tanjore	April 1883	10280	11951	1671				242
	<u>Madura Division</u>								
6	Restoration of Tirumala Natch Palace		164723	213187	48464				58

of Executive Engineers for the Month of August 1883
orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner	Orders by Government
The Executive Engineer States that Completion Estimates have been Submitted to Superintending Engineer for Sanction of Government and that Appropriations have been applied for	Item No 3 & 4. The estimates should be early submitted for the sanction of Govt in the Irrigation Deptt.
The Completion Report has been received and is herewith forwarded for the information and orders of Government in respect to the excess over Sanctioned Estimate <u>Enc one</u> Vide remarks in previous Statements	Item No 5. May be accepted Item No 6. Vide orders passed in previous Statements

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

August 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	
7	Excess over Estimate Trichinopoly Railway in Bishop Heber's bath at Trichinopoly and raising a Memorial Stone	August 1883	2180	322					20
8	Miscellaneous Irregularities Excess over Sub-head of Estimate Madura Division Goodalooigumut in British Territory Repairing the	July 1883	6820	6295		4762	4237		

Opinion of the Superintending Engineer, with Final Remarks by Examiner

Orders by Government

The excess over Estimate for this work has been brought to the notice of Superintending Engineer.

Item No 7 Result awaited.

It is observed from the remarks against this item in G.O. No 2892 W. dated 13th October 1883 that the Revised Estimate for the work is under disposal.

Item No 8 A revised estimate for Rs 11,460 was sanctioned in G.O. No 3014 W of the 24th October 1883.

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	
	<u>Without Appropriation</u>								
	<u>Cannery Vanner Regulator &c</u>								
	<u>Tools and Plant New Supplies</u>								
9	Machinery	April 1883				10475	10475	42	
10	Tools & Plant	May 1883				674	674	34	

of Executive Engineers for the Month of orders of Government.

August 1883,

Opinion of the Superintending Engineer, with Final Remarks by Examiner	Orders by Government
The Executive Engineer states that Completion Estimates have been Submitted to Superintending Engineer for sanction of Government and that Appropriations have been applied for P.T.B.	Item No: 9 and 10 Application for funds should be made through the Irrigation Deptt.

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	
	<u>Miscellaneous Irregularities</u> <u>Items outstanding in the</u> <u>Deposit Account</u> <u>for more than 3</u> <u>months</u> <u>Megapattam Division</u>								
11.	Contribution paid by Sengavaraloo todayams of Thannur Korum with reference to Superintending Engineer's Endorsement No. 201 S. J. dated 9 th May 1881.			Contribution 1500					

August 188 J.

Orders by Government

D. P. Carson

Noted

The sup. emp. south truck
thru the examiner's
to the south

Madras

[Handwritten signature]