

# 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 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.

*Ac 1577. C. 22. 8. B*  
*to Ac 3153. 4. 6. 11. B*

*F.C.*

*B.No. 3532 W. 15-12-83.*  
*76 W. 11-1-84.*

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 *September* 1883.

No. \_\_\_\_\_

MADRAS,

Dated *23<sup>rd</sup> November* 1883.

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

*No 3426 Wd. Nov 30<sup>th</sup> 1883*

*J. P. Curran*  
Examiner of P. W. Accounts,

Madras.

*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  
orders of Government.

September 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        | Want of Estimate<br>Tanjore Division<br>Tanjore Palace Annual Repairs                                 | 8/83                                                                     |                           | 1668                    | 1668                  |                                            |                          |                            | 71                            |
| 2        | Trichinopoly Division<br>Constructing a District Jail at Trichinopoly                                 | 9/83                                                                     |                           | 773                     | 773                   |                                            | 773                      | 773                        | 773                           |
|          | Excess over Estimate<br>Tanjore Division<br>Constructing a Powder Magazine for the Police at Tanjore. | 9/83                                                                     | 1640                      | 1916                    | 276                   |                                            |                          |                            | 175                           |

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

### Orders by Government.

№ 3426 кд/30/11/83

Again brought to the  
notice of Government for  
want of sanctioned es-  
timate.

The Executive Engineer states that an estimate has been submitted for sanction.

The 4<sup>th</sup> century Engineer  
states that completion per-  
fect will be made out  
shortly and the excess will  
be explained therein.

Klein no 7. Vide order von D.L.S.  
zum best. d. d. Order von D.L.S.  
für August 1863.

Item No. 2      Estimate awarded  
 Item No. 2      Estimate awarded

*[Faint handwritten notes:]*

- Hunt No. 3
- Note A
- Hunt No. 3
- Note B
- Note C
- Note D
- Note E
- Note F
- Note G
- Note H
- Note I
- Note J
- Note K
- Note L
- Note M
- Note N
- Note O
- Note P
- Note Q
- Note R
- Note S
- Note T
- Note U
- Note V
- Note W
- Note X
- Note Y
- Note Z

# 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. |                               |
| 4        | Madurai Division<br>Restoration of Criminal Justice Palace.                                                                                                                                       | "                                                                        | 164,223                   | 215,801                 | 51,578                |                                            |                          |                            | 23,111                        |
| 5        | Trichinopoly Division<br>Raising in Bishop's Bath at Trichinopoly and Raising a memorial stone.                                                                                                   | 8/83                                                                     | 1858                      | 2180                    | 322                   |                                            |                          |                            |                               |
|          | Miscellaneous Irregularities<br>Items outstanding in the<br>Deposit Accounts for more<br>than 3 months.                                                                                           |                                                                          |                           |                         |                       |                                            |                          |                            |                               |
| 6        | Madras Division<br>Contribution paid by<br>Singaravelu Odayan of<br>Thamrathuram with re-<br>ference to Superintendent<br>Engineer's endorsement No.<br>201 J. J. dated 9 <sup>th</sup> May 1881. | "                                                                        |                           |                         |                       | Contribution<br>1500                       |                          |                            |                               |

of Executive Engineers for the Month of  
orders of Government.

September 1883

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

Orders by Government.

Vide remarks in the  
previous statement.

The excess over estimate  
is again brought to  
the notice of Govern-  
ment.

Again brought to the  
notice of Government. In  
the Divisional statement of  
Objectionable Items for  
August 1883, the Superintend-  
ing Engineer states that  
the amount will probably  
be retained.

Item No 4. Vide orders passed  
on previous statement.

Item No 5. Vide orders on  
O. J. S. for August 1883.

Item No 6. Supg Engr. will  
see that the item is  
early adjusted.

# Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

September 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        | Miscellaneous Advances.<br>Tanjore Division<br>Charges incurred in investigating a suit against the Upper Amnat garden renter. | "                                                                        | "                         | 120                     | "                     | "                                          | "                        | "                          | "                             |
| 8        | Work Vouchers not submitted<br>Tanjore Division<br>Constructing a new District Jail at Tanjore                                 | "                                                                        | 211,100                   | 45,687                  | "                     | 68,221                                     | 27,412                   | "                          | 3990                          |
| 9        | Repairing Tanjore Palace.                                                                                                      | "                                                                        | 92,920                    | 68,306                  | "                     | 20,000                                     | 10,311                   | "                          | 1918                          |

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

Orders by Government.

Expenditure incurred on the authority of G.O. No. 837 dated 19 October 1883. The outstanding has been brought to the notice of the Superintending Engineer.

Item No. 7. Result awaited.

Work Vouchers for these works have not yet been received. The Executive Engineer explains that the delay is due to the non-submission of work abstracts by the Sub-divisional Officer.

Item Nos 8 and 9. The Supy Engr will arrange for the punctual submission of the work vouchers with the accounts.

D. P. Lucas

Examiner of P. W. Accounts,  
Madras.

The Supy Engr will send thro' the Accounts & Engr Accounts

21/11/83

C. No 10459/83

B.

As regards Item 2 it is  
stated that "estimate is  
awaited". I am under the  
impression that orders were  
passed on the project for  
fuel at Wickinichely.

Cy.

27/11

D. M.

The estimate has not  
been sanctioned as yet.  
I put up his papers. No.  
1440 C of 22. 8. 83, and No.  
1577 C of 22. 8. 83. for your  
journal. In G.O. No 3066 W  
of 30<sup>th</sup> October 1883, a grant  
of Rs 1000 was made to  
cover battery incurred in  
current year, in the  
collection of materials —

Wickinichely

27/11

Cy

13/12 3425 W 30-11-83