

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 Objectable 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 Objectable 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 Objectable 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. 2. Submitted to Superintending Engineer. 3. Not yet submitted.
B. Abstract detail estimate by sub-heads, and so on.	

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.

3. 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

FUND

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of November 1882.

No. _____

MADRAS.

Dated 2 February 1883

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

No 677 Wapth March 1883

W. J. Chandler,
Examiner of P. W. Accounts,

Madras

With an order

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Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

November 1882

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>Provincial</u> <u>Want of Estimate</u> <u>Singam Project Division</u>								
1	Tools and Plant New Supplies	November	"	3746	3746	"	"	"	1616
	<u>Miscellaneous Irregularities</u>								
	<u>Works for which revised estimates are likely to be required</u>								
	<u>Mellore Division</u>								
2	Constructing 2 nd class Talug cutcherry at Kola	"		14750	444				
3	Improvements to Sub. Magistrate's cutcherry at Allur	"		6870	1781				

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

Orders by Government.

The objectionable expenditure represent outlay incurred on the following items -

- 2 Rock drilling machines - 1930
- 2 Mortons Cate Wells 2" - 200
- 1 Mortar Mill - 1616

The last item has been written back to Imperial Funds ("Sprigatun") in ac- counts for November 1882 and the Superintending Engineer states that the Rock Drilling Machines have been ordered to be re- turned to the stores at Madras

so that the 2nd item above remains to be provided for from Provincial Funds. It should have been included in the estimate sanc- tioned by Government for Rs 2275 vide G.O. No 220 W. of 19 January 1883

Executive Engineer states that revised estimates for these works are under preparation

No. 677 Waf 1st March 1883

The Supt. Engineer should submit as early as possible an estimate for sanction and appropriation of funds if necessary.

2. The revised estimates should be submitted as early as possible

S.E. 2nd Circle
thru the E. M.A.

Sept 2/3/83

Offg Examiner of P. W. Accounts,

Madras.

[Faint, illegible handwritten text on a piece of paper, possibly a letter or document, with some visible lines and structure.]



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