

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 { 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 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 *5th*

FUND *Imperial and Provincial*

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of *December* 188*7*.

No. _____

MADRAS,

Dated *2nd March* 188*7*.

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

Ag. Examiner of P. W. Accounts,
Madras.

B. No 874 W.D. 12th March/83

With order

Subd. in Receipt Reg.

No. 678 W.D. 13th B

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *December*

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.	
			<i>Imperial & Provincial.</i>						
1	<i>Excess over Estimate. Tanjore Division. Constructing a Powder Magazine for the Police at Tanjore.</i>	<i>Aug. 1882.</i>	<i>852</i>	<i>1074</i>	<i>1551</i>	<i>477</i>			"
2	<i>Madura Division. Restoration of Tirumal. - naick's Palace.</i>		<i>164723</i>	<i>189249</i>	<i>24526</i>				<i>3000</i>

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

Orders by Government.

Mr 8th to 12 March 1883

The Executive Engineer states that the Sub-Divisional Officer concerned has been reminded of the non-submission of a Revised Estimate and the Superintending Engineer has again been asked to arrange for its early submission.

Early steps should be taken for the submission of the revised estimate

Sanction to Revised Estimate which the Executive Engineer states has been sent to the Consulting Architect to Government. is awaited. It is observed from G.O. No 3415 W. of 22 Dec. 1882. that the Consulting Architect has been asked to expedite the submission of the estimate.

The revised estimate is still under consideration with the Consulting Architect.

*29/3
Suply Engr 6th Dec*

Hard the 2nd P.W. Dept.

RC, W

13/3

R. H. Mansel
Ag. Examiner of P. W. Accounts,
Madras.

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NOTES.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 3rd

FUND Imperial

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

No. _____

MADRAS,
Dated 1st March 1883.

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

Ag. Examiner of P. W. Accounts,
Madras.

9.3 No 904 W 23-2-83

With order
Mo. 815 Wd/12/3/83
Intd. in Receipt Reg.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

December 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.	
2	Construction of Mammory No. 1 wagons	1882	"	1142	1142	"	"	"	"

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

Orders by Government.

The authority conveyed in G.O. No. 161022 dated 27th June 1882

Again brought to the notice of Government. In their orders on the Objectionable Items Statement for November 1882, the Superintending Engineer was requested to take early steps for the removal of this objection

The Supg Engineer should submit an estimate as early as possible for sanction and the cause of delay should be explained

Supr Engr. D. C. C. W.

This may be noted

By Examiner P. W. D. Madras

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8/13/83

15/3

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

188

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Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
<i>[Faint, illegible handwriting visible through the paper]</i>	