

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 accounts of each month with a view to their being remedied. It should be submitted to Government on the first day of the third month following that to which the accounts relate.

2. There should be a separate statement for each separate Fund—Central, Provincial, Local, and Irrigation.

3. The Provincial statement will be posted from the Divisional Statements of Objectionable Expenditure. The statement need not be framed in order to embody the remarks of the Superintending Engineer 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 in 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.
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.

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.

103519W-7.12.83.

15.20.406W.14-2.84.

22.11.16/11.

P. W. D. Madras.
Form No. 164 a.

CENTRAL OFFICE OF ACCOUNTS.

No. 24/12/13

CIRCLE Provincial and Excluded Local

FUND Architect.

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

No. _____

MADRAS,
Dated 22nd December 1883.

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

D. C. Gannon

Examiner of P. W. Accounts,
Madras.

No. 75 Waj 11-1-84

With disposal

Subd in kept high

fit
or

GENERAL RECORD DEPARTMENT.

Paper taken out of the Records from
charge of the Record-keeper.

Department

E. M. C., or G. O., No. *P.W. 2 76 + 77-11*

Desp from or to England, No. *mis.*

Volume General No.

Date *11th Jan 84*

To whom given

For Current No.

Wanting

189 ,
Department.

When taken out

Initials.

[Signature]

Provincial Statement of Objectionable Items in the Accounts requiring

Executive Engineers for the Month of

October 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	<u>Provincial</u> <u>Excess over Appropriation</u> Erecting a Memorial to the Right Honorable W.P. Adam	Oct/83				2500	4030 ~~3030~~ 1580	1194	
2	<u>Miscellaneous Irregularities</u> <u>1 works for which Revised Estimates are required</u> Erecting a Memorial to the Late Right Honorable W.P. Adam.	Sept. 1883	6644	7831	1187			1194	
3	2 Additions and Improvements to the Public Works Offices Chippah	Do	54818.444.68					3034	

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

Orders by Government.

No. 75 W of 11th January 1884

Consulting Architect says that as soon as the Revised Estimate is prepared application will be made for an additional appropriation.

Item No 162 vide order on the O.S. for September 1883.

Result of the orders passed by Government in the statement of objectionable items for September is awaited.

Item No. 3 the revised estimate is under consideration.

As above.