

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.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE VII

FUND Provincial

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

No. _____

MADRAS,
28th February 1884.

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

No. 62815 of 7th March/84

D. P. Caravan

Examiner of P. W. Accounts,
Madras.

With Order

With Approval

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1283

1283

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.	
	<i>Mont of Estimate</i> <i>Trichinopoly Division</i>								
1.	Constructing District Jail at Trichy	<i>September 83</i>		823	823	1000	823		
	<i>Excess over Estimate</i> <i>Tanjore Division</i>								
2.	Constructing a Powder Magazine at Tanjore	<i>September 83</i>		1040	1915	275			
	<i>Madurai Division</i>								
3.	Restoration of Tirumal Nicks Palace			161723	219347	54624			

of Executive Engineers for the Month of

December 1883.

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

Orders by Government.

The want of a sanctioned Estimate is again brought to the notice of Government. The Executive Engineer states that an Estimate has been submitted for sanction.

This excess over estimate is again brought to notice of Government pending the Executive Engineer's explanation of the excess in the Completion Report which has not yet been received.

Again reported pending sanction to revised Estimates, which the Consulting Architect to Government was asked to prepare in the order of urgency in Government Order No. 170 W dated 19 January 1884.

No 628 W of 7th March/84
Memo 1. Inad order in the judicial department awaited.

Item No. 2. If the work is completed the Completion report should be submitted with full explanation regarding the excess.

Item No 3. The estimates called for in the proceeding quoted by the Examiner will be awaited.

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.			the Expenditure during Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
4	Excess over appropriation Negapatam Division Original Works Civil Buildings Minor	1883				1000	1620	620	24
5	Miscellaneous Irregularities Works Vouchers not submitted Constructing Sub-magistrates Cutcherry and out houses at Chanthanghy	October 1883	10,300	8799					651
6	Miscellaneous Irregularities Want of Work Vouchers Tanjore Division District Jail	December 1883	21100	51135		58221	32860		2325
7	Tanjore Palace Repairs	December 1883	92920	76625		20,000	18660		2624

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

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

Orders by Government.

This excess over allotment for Provincial Original "Minor Works" is brought to the notice of Government.

Item no 4. S.E. should at once apply for the extra funds required.

The non submission of Work Vouchers for October, November and December 1883 is brought to the notice of Government.

Item no 5. The cause of the delay in the submission of the work vouchers from October 1883 should be reported - work vouchers should always accompany the accounts, and S.E. will see that this is done in future.

Work Vouchers have not been received for these items. The delay is brought to the notice of Government.

Item Nos 6 and 7. The S.E. will instruct the Executive Engineer Tanjore Division to furnish the Examiner with these Work Vouchers as early as practicable. & in future to submit them with the accounts.

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.			the Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Miscellaneous Irregularities Items outstanding in the Deposit Account for more than 3 months - Nagarpottem Division								
8	Contribution paid by Singeramallee Kodungoor of Thamraikottam with reference to Superintending Engineers Endorsement of 201 J. J. dated 9 May 1881								1500

of Executive Engineers for the Month of *December* 1883
orders of Government.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
The Executive Engineer states that the Deputy Collector of Munnargodey has been requested to direct the parties concerned to appear before him and receive back Contribution	Item No. 8 Early adjust- ment will be looked for.
D. C. Goudar	3-3-84

Examiner of P. W. Accounts,
Madras.

The S. E. VI Circle
thru' the Commr., P. W. Accounts

Dec 7/3/84