P.W.4695/83

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

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 unincluded 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.
B. Abstract detail estimate by sub-heads, and so on.
{ 1. Submitted to Chief Engineer.
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 6 4/4

Fund Local

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

No. No 1622 Way 9-6-83

Madras,
Dated 4th June 1883.

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

Examiner of P. W. Accounts,
Madras.

Entered in Receipt Regr.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of March 1883 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Miscellaneous Irregularities		Local (Incorporated) Fund under Madras Act IV of 1871.								No 1622 Ways & Means 9th June 83.
	Negapatam										
	Excess over Appropriation										
1	Negapatam Circle Repairing Road No 51	March 1883	"	"	"	670	1340	670	378	The excess outlay will be passed with the approval of Government as the Official Year has expired.	It is very irregular to incur expenditure largely in excess of allotment and Superintendent will take steps to prevent this irregularity occurring again.
	Tanjore Division										
	Work Voucher not submitted to the Examiner for Works above Rs 2500 each										
2	Forming a road from Road No 47 at Pilavadi to Road No 14 at Paruthyur	January 1883	17950	17229					250	The non-submission of this Work Voucher is again brought to notice of Government.	The delay in the submission of this work vouchers is unsatisfactory. No further delay should be allowed to occur in its submission
	Tinnevelly Division										
3	Completion Reports not submitted to the Examiner for Works below Rs 2500 each 2 Works	March 1883	2050	1939						The non-submission of these Completion Reports is brought to the notice of Government.	Should be submitted early.

D. C. Cardozo

Examiner of P. W. Accounts,
Madras.

The Superintending Engineer's Circle 9/7
Thro the Examiner P. W. Accts