1822 w 9.6.83
1936 w 11.7.83

## 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 ysis of all shortcomings in matters of financial regularity in the ations of each month with a view to their being remedied. It uld be submitted to Government on the first day of the third month ceeding that to which the accounts relate.

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

3. The Provincial statement will be posted from the Divisional tements of Objectionable Expenditure. The statement need not be yed in order to embody the remarks of the Superintending Engirs if these do not reach the Examiner's Office in time. It is irable, however, that the Superintending Engineer's opinion should recorded as far as may be practicable, and, in order to ensure this ng done, the Divisional Statement of Objectionable Items should checked immediately on receipt and sent to the Superintending gineer for his remarks before the audit of the other accounts is ceeded with.

4. All Executive Officers who have failed to submit their Divinal Statements of Objectionable Items with their Monthly Accounts, well as those whose statements are *generally incomplete*, should be cially brought to the notice of Government under "General marks" at the end of the statement.

5. Items of irregular expenditure which are left unincluded by xecutive Engineers in their Divisional Statements of Objectionable ems 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 s to bring out clearly where estimate or appropriation exists and here it does not.

7. In the case of large projects such important features as the llowing 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.

O.W 6541/83

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

Duplicate

CENTRAL OFFICE OF ACCOUNTS.

Circle VI

Fund Local

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

*No.* ——

Madras,
*Dated* 2 August 1883.

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

D. C. Canaday

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

Re 2182 Way 7-8-83

With Order

## Provincial Statement of Objectionable Items in the Accou
requiring t

## Executive Engineers for the Month of May 1883.
lers of Government.

| Item No. | Particulars of each Item. | Month in the Accounts of which Objectionable Expenditure first appeared. | Comparison with Estimate. Amount of Estimate. | Expenditure up to Date. | Excess over Estimate. | Comparison with Appropriation of the Year. Amount of Appropriation. | Expenditure of the Year. | Excess over Appropriation. | Expenditure during the Month. | Opinion of the Superintending Engineer, with final Remarks by Examiner. | Orders by Government. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Excluded Local Funds<br>Port Funds | | | | | | | | | | Rc 2182 Way 7th to Aug/83 |
| | Negapatam Division<br>Excess over Estimate | | | | | | | | | | |
| 1 | Boat Basin at Negapatam<br>Resetting the inner Slopes of | May 1883 | 4680 | 5440 | 760 | " | " | " | 977 | The Excess over Estimate and Appropriation is brought to the notice of Government. The Superintg. Engineer states that a revised Estimate has been sent to the Chief Engineer on the 6th July 1883. | A revised estimate for Rs 6470 has been sanctioned in G.O. No 2067 W of the 30th July 1883, and the necessary funds have also been applied for. |
| | Excess over Appropriation | | | | | | | | | | |
| 2 | Boat Basin at Negapatam<br>Resetting the inner Slopes of | Do | " | " | " | 1006 | 1765 | 759 | 977 | | |

D. C. Cornoy

CY 418

Dcw 8/8

To the Supy Engr Sixth Circle