7752. 1963 D

Duplicate

P.W 7807/83

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

No 2597 Wdy 15-9-83

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 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.

No 1963 B dy 13-9-83
G.O 21966 dy 9-8-83
" AB 1937 G dy 11-7-83
" 1856 W dy 4-7-83
" 1855 W dy do-
" B 1848 W dy 3-7-83
" 417 W dy 8-2-83
" # 3375 } W dy 21-12-82
" 3376 }

CENTRAL OFFICE OF ACCOUNTS.

Circle Madras Harbor Works

Fund Imperial

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

No. _____

Madras,
Dated 10 September 1883.

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

D. P. Ramaswamy

Examiner of P. W. Accounts,
Madras.

With Orders

with Order

Entd in Rept. Register

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of June 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Imperial										
	Excess over Estimate and Want of Appropriation.	October 1881. April 1883.									
1	Madras Harbor Works		574565	500674	75509	.	42638	42638	22007	Sanction to revised Estimate still awaited. Appropriation of Funds also awaited.	Item No: 1 and 2. Vide orders passed in P. W. D. for May 1883 and also No: 1903 D dated 13th Septr. 1883 to the address of the Examiner.
	Miscellaneous Irregularities										
	I Works for which revised Estimates are required.										
2	Madras Harbor Works		574565	500674	75509	.	42638	42638	22007		

No 2597 Way 15th Septr 1883

Cr / Cy 15/9

D. C. Condon

Examiner of P. W. Accounts,
Madras.

The Supdt. Madras Harbour Works
Copy to the Examiner P. W. Accts
Dr 15/9