

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 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 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.

Suppld
Nr. 585/83

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE *VI*

FUND *Local*

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of *July* 188*3*.

No. _____

MADRAS,

Dated *1 October* 188*3*.

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

No. 2850 is a p 11th Oct/83

D. P. E. ...

Examiner of P. W. Accounts,

Madras.

with orders

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month's orders of Government.

July 1883

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Ex- Amount of Esti- mate.	COMPARISON WITH ESTIMATE.		COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Expenditure up to Date.	Excess over Esti- mate.	Amount of Appo- riation.	Expenditure of the Year.	Excess over Appo- riation.	
	Incorporated Local Funds under Madras Act IV of 1871. <i>No Estimate.</i> <i>Tanjore Division</i>							
1	Village Road from Mariduramanga- lam to Marigur along Vennar Embankment	July/83	558.	558.				558.
2	Road No 12 from Auduthorai to Tranquebar 23 miles	July/83	673	673				551.
	<i>No Estimate</i> <i>Negapatam Division</i> <i>Negapatam Circle</i>							
3	Road No 51 Repairing the	June/83	444	444				71.
4	Road No 63 Repairing the	July/83	376	376				144.

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

Orders by Government.

The necessity for an estimate for this work which is apparently being undertaken in the P.W. Department for the Local Fund Board has been brought to the Superintending Engineer's notice. It is observed that the sum of Rs 3000 has been appropriated in the Local Fund Budget of 1883-84. Item 18.

Brought to notice of Government for want of an Estimate. The Executive Engineer states that an Estimate has been submitted for sanction.

The want of Estimates for these works is again brought to the notice of Government. The Superintending Engineer explains that the Estimates are being checked and will be sanctioned soon.

No. 2850 W of 11th Oct/83
Item No 1 For Supg Engr.
early attention.

Item No 2 do do

Items 3 and 4 Early
Sanction will be looked for

D. P. Choudhury

Examiner of P. W. Accounts

To The Supg. Engr. Sixth Circle
Thru the Hon'ble P.W. Accounts