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

Go 1622 Ir 9 6 Bg
" 1936 Ir 11 7 Bg
" 2182 Ir 7 8 Bg
" 2826 Ir 8.9 Bg
" 2850. Ir 11.10 Bg
RC
B. Go. 3485 W 5-12-83.

17 C

Sos/11

CENTRAL OFFICE OF ACCOUNTS

Circle Sixth

Fund Local

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

No ———

Madras,
Dated 31 October 1883

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

Go. 315 Ir. 6 Nov/83

D C Gundry

Examiner of P. W Accounts,
Madras

L. Thomas
Euclid Rectf. Rpts

[P W D Madras Form No M 64 a—Inner Sheet

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

of Executive Engineers for the Month of August 1883

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
	Excluded Local Funds Port Funds Excess Over Estimate										
	Negapatam &c.										
3	Boat Basin at Negapatam. Revetting the inner Slopes of the	August 1883	6470	6746	276				377	The excess over the Sanctioned estimate for this work is brought to the notice of Government	Item No 3 The Supg Engr will report on this excess
	No appropriation										
4	Tanjore Division Road No. 46 - Stone Breaches	August 1883	"	"	"		508	508	212	The Executive Engineer states that the bal of incomplete works of 1882-83 to be executed in 1883-84 has not yet been received from the Local Fund Board want of an allotment of Funds has been brought to the notice of the	Item No 4 — do — do — Rs 1112 3/5 to be debited to L.No 10976.

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

of Executive Engineers for the Month of August 1883

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
										of the Superintending Engineer.	

D C Lawson 5/11

Examiner of P W Accounts, Madras
30/10

The Supdg. Engr. Sixth Circle thro the Examiner P.W. Accounts
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6/11