F.C.
No. 87 W. 12-1-84.

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.

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

CENTRAL OFFICE OF ACCOUNTS.

Circle III

Fund Local.

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

No. ———

Madras,
Dated 23 November 1883.

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

No. 3437 Wks Dept. Dec. 1883.

D. C. Evans

Examiner of P. W. Accounts,
Madras.

With Order

Ent. Ex. Rec. Dept. Regr.

[P. W. D. Madras, Form No. M 64 *a*—Inne

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

of Executive Engineers for the Month of September 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.										
	Excess over Estimate										
	Negapatam Division										
1	Boat Basin at Negapatam Revetting the inner slopes of the	1883. August	6470.	6728	258	-	-	-	-18	The excess over the sanctioned Estimate for this work is again brought to the notice of Government. The Executive Engineer explains that a supplementary Estimate is under preparation and will be submitted shortly.	No 3437 Wdf/ December 1st 1883. Item no 1 The supplemental estimate is accorded. It is to be noted that the revised estimate sanctioned on the 30th of July 1883 should have provided for all that was necessary.
	Incorporated Local under Act II of 1871.										
	Estimate										
	Tanjore Division										
2	Village Road from Aanidwara Munga: :lum to Manjoor along Vennar Em: :bankment.	1883. July	-	558	558	-	-	-	-	This item is again brought to the notice of Government for want of a sanction: :ed Estimate. The Executive Engineer plais that an Es: :timate is under preparation	Item no. 2. Vide order on 0.95. Item no 2. Vide orders on the for August 1883. for August 1883.

[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 September 1883

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.
	No appropriation										
	Tanjore Division										
3	Road No. 46. closing breaches	1883 Augt	–	–	–	–	573	573	65.	The Executive Engineer states that the List 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 appropriation of funds has been brought to the notice of the Superintending Engineer. D. C. Cardoso Examiner P. W. Accts. 23/11 Madras. Ecote 23/11.	Item No 3. Vide orders on Item No 2. of the D. O. S. for August 1883 Cu/ 27/11 CJ 27/11 The Supdg Engr Sixth Circle thro' the Examiner P. W. Accounts Jrmsg 27/11

Provincial Statement of Objectionable Items in the Accounts requiring the

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.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	

of Executive Engineers for the Month of orders of Government.

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

Examiner of P. W. Accounts,

Madras.