

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 unincorporated in 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.
2. Submitted to Superintending Engineer.
3. Not yet submitted. |
| B. Abstract detail estimate by sub-heads, and so on. | |
| | |

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.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 3

FUND

Imperial and Provincial

No 28/6/84

In Duplicate

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of April 1884.

No. _____

MADRAS,
Dated 25th June 1884.

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

No 1722 N of 12th July 1884

D. P. L. L. L.

Examiner of P. W. Accounts,

Madras.

With Orders

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.	
	<i>Bellary Division</i>								
	<i>Want of appropriation</i>								
	<i>Imperial Military</i>								
1	<i>Repairs</i>	<i>April 1886</i>				1171	1171	1171	
	<i>Miscellaneous</i>								
2	<i>Divisional Stock</i>								
	<i>Value of Timber &c brought on Stock</i>	<i>Jan'y 1886</i>		13606	13606	"	"	"	

of Executive Engineers for the Month of orders of Government.

April 1884

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

Orders by Government.

No 1722 W of 12th July/84

The Executive Engineer states that an allotment of funds has been applied for

No 25000 have been allotted for building repair works of this division - see G.O. No 1581 W of 24th June/84.

Reported, pending sanction of Government to the retention of these articles on Stock

See G.O. No 1521 W of 18th June 1882

D. P. Karmachary

Examiner of P. W. Accounts, Madras.

Shops 1886

*To the S.E. III Circle
The S.E. III Circle
Also the Examiner of P.W. Accounts
Who the Examiner of P.W. Accounts*

GENERAL
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated June, 18th.

Recd.

Encl.

G.O., 18th June 1884, No. 1521 W.

JUNE.

Stock

Declining, with remarks, to sanction a
reserve limit for the — in the Bellary divi-
sion.

18TH JUNE 1884, No. 1521 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from Lieutenant-Colonel H. M. VIBART, R.E., Superintending Engineer, III Circle, to the Chief Engineer, Public Works Department, dated Rámandrug, 30th May 1884, No. 428 :—

With reference to G. O., No. 1171 W., dated 9th May 1884, I have the honor to submit a statement showing the particulars of stock in the Bellary division as stood on the 31st March 1884, and to request sanction for the maximum limit of "reserve stock" in that division being, for the present, fixed at Rs. 14,000.

2. The stock as per items 4 and 5 will be utilised and endeavours will be made for using the remaining stock as early as possible.

ORDER—dated 18th June 1884, No. 1521 W., Public Works.

It is not considered desirable to sanction a reserve stock limit for the Bellary division. The articles enumerated in the list submitted with the Superintending Engineer's letter will be kept as ordinary stock until they can be disposed of.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, III Circle.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

P. W. D. Madras.