

20064 725-7-83
 7124 15-3-84
 115741152 12-6-83
 174124 21-6-83
 20184 23-7-83
 21-4-84
 22-3-84
 23-4-84
 NOTES.
 6-8-19-4-84
 8-11-29-7-5-84
 REFERENCE TO MADRAS P. W. D. CODE.

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

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 layed in order to embody the remarks of the Superintending Engineers if these do not reach the Examiner's Office in time. It is the duty, however, that the Superintending Engineer's opinion should be given as far as may be practicable, and, in order to ensure this, the Divisional Statement of Objectionable Items should be immediately on receipt and sent to the Superintending Engineer his remarks before the audit of the other accounts is completed 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.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 2nd (2)
 FUND Imperial and Provincial

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

No. _____
 MADRAS,
 Dated 2nd June 1884.

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

D. P. Curran
 Examiner of P. W. Accounts,
 Madras.

Ch. 6340. 20/7/04.

36/6. 29/19/6
 10/6
 10/6

With disposal
 Subst. that.

Provincial Statement of Objectionable Items in the Accounts requiring the

Executive Engineers for the Month of
Orders of Government.

March

1884

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.	
	<u>Imperial.</u>								
	<u>Sil.</u>								
	<u>Provincial.</u>								
	<u>Want of Estimate</u>								
	<u>Kistna Eastern Division.</u>								
	Laying tramway lines in quarries at Borwada.	Feb/80	6150	6150					4168

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

Orders by Government.

No 1541 of 18th June 80

Sanction to estimate is awaited.

The S. & II Circle will submit an estimate for this work without delay with our delay.

S. & II Circle

Now this is the case as a

D. C. Corcoran

CH 9/6

10-6

Cy.

10-6-46

11

13-6-8

Examiner of P. W. Accounts,

Madras.

2/1/80