

NOTES.

REFERENCE TO MADRAS P.W.D. CODE,
EDITION OF 1886.
PARAS. 1966-69.

P. W. D. FORM,
No. M 112.

1. The object of this return is to place before government an analysis of financial irregularities of certain classes with a view to their being remedied. The classes of irregularities and the periods for reporting them to government are as follow:—

Irregularities as to estimate ("want of estimate," "excess over estimate," "sanctions for major irrigation works (not charged against revenue) requiring renewal or revision under code para. 1509," "want of confirmation to provisional sanction," "want of revised estimate") on the 1st of February, May, August and November for the periods ending 30th November, 28th February, 31st May and 31st August, respectively.

Irregularities in respect of appropriation ("want of appropriation," and "excess over appropriation") on the 1st of June, September, December, February and March, for the periods ending 31st March, 30th June, 30th September, 30th November and 31st December, respectively.

2. The classification of items in the statement should be confined to the separation of new items from old and repeated items, the latter being further sub-divided according to the month of origin. The new items should be entered first and then the older items in order, the oldest being entered last. The months to which the several items relate should be entered in column 2 above the particulars of the items concerned.

3. The provincial statement will be posted from divisional statements, but its submission to government should not be delayed owing to non-receipt of divisional objectionable item statements, and the fact of any such not being received in time for inclusion in the provincial statement should be reported to government against the division concerned.

4. Items of irregular expenditure which are left unincorporated by executive engineers in their divisional statements should be distinctly noted as such in the statement to government.

5. In the case of large projects such important features as the following should be stated with precision:—

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|--|--|
| 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. |

6. 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.

7. 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.

8. An important point to notice is the duration of a serious irregularity.

9. 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.

10. This statement is not to take the place of special reports, then and there, of works on which serious irregular expenditure is being largely incurred, either without estimate, or appropriation.

OFFICE OF EXAMINER OF P. W. ACCOUNTS,
MADRAS.

General Branch

CIRCLE *Madras*

IRREGULARITIES

IN RESPECT OF

Provincial Statement of Objectionable
Items in the Accounts of Executive
Engineers for the period ending
31st December 189*0*
requiring orders of Government.

The provincial statement has been submitted for the 1890-91 Section

J 3/3

With Order

for the period ending 30th November 1890.

for the period ending 30th November 1890.

for the period ending 30th November 1890.

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

Orders by Government.

Amount to date of appropriations, the amount in column 5 is the outlay of the year only.

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Provincial Statement of Objectionable Items in respect of

for the period ending 30 November 1890.

N.B.—In the case of appropriations, the amount in column 5 is the outlay of the year only.

Item No.	Particulars of each item.	Fund to which chargeable.		Amount of outlay against Estimate.	Excess over		Expenditure during the quarter.	Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
		3	4	5	6	7			
		Rs.	Rs.	Rs.	Rs.	Rs.			
1	Commissioner's Office							"Work completed and the account will be explained in the Commission Report. The amount of the work have not yet been placed. It is in Division at the discretion of the State."	Completion report is awaited.
2	Commissioner's Office							"The account should be placed at once and the completion report expedited."	Completion report is awaited.
3	Commissioner's Office							"The account should be placed at once and the completion report expedited."	Completion report is awaited.
4	Commissioner's Office							"The account should be placed at once and the completion report expedited."	Completion report is awaited.
5	Commissioner's Office							"The account should be placed at once and the completion report expedited."	Completion report is awaited.
6	Commissioner's Office							"The account should be placed at once and the completion report expedited."	Completion report is awaited.
7	Commissioner's Office							"The account should be placed at once and the completion report expedited."	Completion report is awaited.
8	Commissioner's Office							"The account should be placed at once and the completion report expedited."	Completion report is awaited.
9	Commissioner's Office							"The account should be placed at once and the completion report expedited."	Completion report is awaited.

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for the period ending, 31st November 1890.

Item No.

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

Major, R.F.,

Examiner of Public Works Accounts, Madras.