

NOTES.

MADRAS P. W. D. CODE.

PARAS. 1829 TO 1832.

of this Return is to place before Government an account of the shortcomings in matters of financial regularity in the accounts of each month with a view to their being remedied. It is submitted to Government on the first day of the third month after that to which the accounts relate.

6. There should be a separate statement for each separate Fund—Central, 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. |
| B. Abstract detail estimate. | 2. Submitted to Superintending Engineer. |
| C. Sub-heads, and so on. | 3. Not yet submitted. |

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.

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.

B. 10629W. 7-3-84
 " 941W. 5-4-84
 " 1173W. 9-5-84
 " 1570W. 18-6-84
 " 1723W. 12-7-84
 " 1969W. 12-8-84
 " 2265W. 13-9-84

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

FUND

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

No. _____

MADRAS,

Dated 30th Sept 1884

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

B No: 2547W. 16th Oct/84

D. P. Carson

Examiner of P. W. Accounts,

Madras.

With Order

Oct: 34/10

Ja 21/10

21/10

11.10.84 A. 16.10.84

TMS

Ac

With order

Ja 21/10

22/10

With Order

Provincial Statement of Objectionable Items

Engineers for the Month of
Government.

July

1884

12-12-84

Particulars of each Item.

Month in the Accounts of
which Objectionable Ex-
penditure first appeared.

COMPARISON WITH
ESTIMATE.

COMPARISON WITH
ATION OF THE

Amount of Esti-
mate.

Expenditure up to
Date.

Excess over Esti-
mate.

Amount of Appro-
priation.

Expenditure of the
Year.

Excess over App-
ropriation.

Op-
Ex

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

Orders by Government.

Civil Department
Transfers

Excess over Estimate

Madras Harbor Works

Oct-
1887.

57,45,165

67,37,808

992,643

38,729

Miscellaneous Irregularities

I Works for which Revised

Estimates are provided

Madras Harbor Works

Oct-
1887

57,45,165

67,37,808

992,643

38,729

II Items over 3 months

outstanding

3. Value of certain articles

(Belonging to the sea) sup-

plied to Steam Laundry

Company.

June
1887

98

Sanction to Revised
Estimate still awaited.

Under Consideration
Under consideration

The very early ad-
justment of this item

It is understood from
the Dy. Engineer's recent inspection notes
that the amount is recoverable

Financial Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Letter from the Senior Chaplain, Church of Scotland, Madras, 8th September 1884.

Order, 3rd October 1884, No. 2359 m.

The Government resolve to empower the Senior Chaplain of the Church of Scotland to sanction & to execute of petty works of construction and repair, and of repairs to furniture within a limit of Rupees 500.

Expenditure under this ruling must not exceed the budget grant.

/ True Extract /

For the Minister
Chief Secretary.

To

The Senior Chaplain, Ch. of Scot. with enclos.
D. W. Sept.
Secretary General.

12-12

2.6.84
3.6.84
4.6.84

No.

h

B

G

to

3

TMB

With order