

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 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:—

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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. |

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 3rd

FUND Imperial and Provincial

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

No. _____

MADRAS,

Dated 28 October 1884.

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

J. P. Caradon

Examiner of P. W. Accounts,

Madras.

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>Billary Division.</i>								
	<i>Excess over Estimate.</i>								
	<i>Imperial Military Repairs.</i>								
1	<i>Deepening the small well in rear of Native Infantry Lines</i>	<i>Augt 1884</i> <i>8/84</i>	322.	649.	327.				134.
	<i>Miscellaneous.</i>								
2	<i>Pay of Temporary Sub-oversers to look after military works</i>	<i>Augt 1884</i> <i>8/84</i>	720	301					55.

of Executive Engineers for the Month of *August* — 1884
orders of Government.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
<i>No 2731/84. 4th Nov 1884</i> <i>The Superintending Engineer states that a revised Estimate is under preparation.</i> <i>Noted</i> <i>Brings to notice that 3 Sub-oversers are employed by the Executive Engineer to look after military works and their salaries are charged by him to Imperial Military. These charges should apparently be debited to Establishment with the sanction of Government and met by an allotment from the provision for Temporary Establishment.</i> <i>The Supt Engr should explain why the salaries of Sub Overseers are charged to "works" instead of to Establishment.</i> <i>CO.</i> <i>31.10.84</i> <i>W.</i> <i>1.11.84</i> <i>Cu</i> <i>D. C. Curran</i> <i>to the Secy. IV Circle</i>	