

# 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 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.

Co. 1710. H. 8. 7. 12  
 " 2761. H. 14. 10. 12  
 " 2071. H. 14. 6. 12  
 " 2992. H. 13. 11. 12

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

## CENTRAL OFFICE OF ACCOUNTS.

CIRCLE *Madras Harbor Works.*

FUND *Imperial & Provincial*

Provincial Statement of Objectionable Items  
in the Accounts of Executive Engineers  
for the Month of *September* 1882.

No. *2*  
MADRAS,  
Dated *1<sup>st</sup> December* 1882.

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

*B. No 3228 in off. Decr*  
*D. P. Eassey*

Examiner of P. W. Accounts,  
Madr

*W. W.*  
*Entd. in Recd* 82-

# Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of  
orders of Government.

September 1882

| 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>                                |                                                                          |                           |                         |                                  |                                            |                          |                            |                               |
| 1.       | Excess over Estimate.<br>Madras Harbour Works.  | Octr. 81.                                                                | 5745165                   | 649096                  | 44731                            | 200000                                     | 74330                    |                            | 28472                         |
|          |                                                 |                                                                          |                           |                         | * Includes debit to "Provincial" |                                            |                          |                            |                               |
|          | <u>Mis: Irregularities.</u>                     |                                                                          |                           |                         |                                  |                                            |                          |                            |                               |
|          | Works for which Revised Estimates are required. |                                                                          |                           |                         |                                  |                                            |                          |                            |                               |
| 2.       | Madras Harbour Works.                           |                                                                          |                           |                         | - As above -                     |                                            |                          |                            |                               |
|          | <u>Provincial</u>                               |                                                                          |                           |                         |                                  |                                            |                          |                            |                               |
|          | Without Appropriation.                          |                                                                          |                           |                         |                                  |                                            |                          |                            |                               |
| 3.       | Madras Harb. Works.                             | July 1882.                                                               |                           |                         |                                  | Nil                                        | 68929                    | 68929                      | 7/36                          |

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

Orders by Government.

Sanction to Revised Estimate still awaited.

B No. 3228 of 7<sup>th</sup> Dec/82  
The question as to a revised estimate is still under consideration

The debit to "Provincial" has been written back to Imperial in Accounts for October 1882 on the authority contained in Government of India's letter No. 3601. dated 7<sup>th</sup> September 1882. printed with G.O. No. 2761. W. dated 24<sup>th</sup> October 1882.

No remark

J. C. Gordon

Examiner of P. W. Accounts,  
Madras.

The Suplt. H. Works  
thru the Commr. P.W. Accounts

Impr. Sept 8-12-82-  
5/12

14TH DECEMBER 1882, No. 3302 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.  
Civil Works.

No. 98.

READ—the following letter from R. F. CHISHOLM Esq., Consulting Architect to Government, to Chief Engineer, Public Works Department, dated Chepauk, 12th December 1882, No. 74.

With reference to G.O., No. 27 W., Public Works Department, dated the 7th December 1882 I have the honor to call to your recollection that Government granted Rs. 10,000 for the Additional Memorial, and I have every reason to believe this sum of money will be required to complete the Memorial. I submitted an estimate for the memorial portion amounting to Rs. 13,356, and the Examiner has called upon me to resign the difference of Rs. 3,356. I have since the whole sum will probably be required, and the Examiner has brought this to the notice of Government. Of course I can resign the difference, but, if it will probably entail the necessity of making up to Government when the foundations of the memorial, which can

No. 99.

ORDER—dated 14th December 1882, No. 3302 W., Public Works.

The difference between the sum allotted in Financial Department No. 435-N of 8th June 1882, and the estimate sanctioned in G.O., No. 28th September 1882 (Rs. 10,000 — Rs. 6,644), viz., Rs. 3,356, is resumed by the Provincial Reserve with Government. It will be available for the duly-sanctioned estimates.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,  
Secretary to Govt., P.W.D.

To the Consulting Architect to Government.  
" Examiner of Public Works Accounts.  
" Financial Department.

Exd. J. W. Fischer.  
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