

# 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 uninclosed 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.

to 2597 h 15 g B  
" 2932 h 16 10 B

W.C.

10/9/11

Original No. 9555

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

## CENTRAL OFFICE OF ACCOUNTS

CIRCLE Madras Harbor Works

FUND Imperial  
Res 1/11/13 & duplicate

Provincial Statement of Objectionable Items  
in the Accounts of Executive Engineers  
for the Month of August 1883.

No. \_\_\_\_\_

MADRAS,

Dated 31 October 1883

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

B No 3141 v. 6. h. 10/13

D. P. Goudouy

Examiner of P. W. Accounts,

Madras

With order  
Encl. in Receipts Register

### Provincial Statement of Objectionable Items in the Accounts requiring the

| Item No | Particulars of each Item                                                                   | Month in the Accounts of<br>the Government Ex-<br>penditure first appeared | COMPARISON WITH<br>ESTIMATE |                           |                           | COMPARISON WITH APPROPRI-<br>ATION OF THE YEAR |                            |                                | Expenditure during the<br>Month |
|---------|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|-----------------------------|---------------------------|---------------------------|------------------------------------------------|----------------------------|--------------------------------|---------------------------------|
|         |                                                                                            |                                                                            | Amount of Esti-<br>mate     | Expenditure up to<br>Date | Excess over Esti-<br>mate | Amount of Appro-<br>priation                   | Expenditure of the<br>Year | Excess over Appro-<br>priation |                                 |
|         | <i>Expenditure<br/>Excess over Estimate</i>                                                |                                                                            |                             |                           |                           |                                                |                            |                                |                                 |
| 1       | <i>Madras Harbor Works</i>                                                                 | <i>July 1865</i>                                                           | <i>6550400</i>              | <i>813235</i>             |                           |                                                |                            |                                | <i>26357</i>                    |
|         | <i>Miscellaneous Irregularities<br/>Works for which Revised<br/>Estimates are required</i> |                                                                            |                             |                           |                           |                                                |                            |                                |                                 |
| 2       | <i>Madras Harbor Works</i>                                                                 | <i>As above</i>                                                            |                             |                           |                           |                                                |                            |                                |                                 |

of Executive Engineers for the Month of  
orders of Government.

August 1883

| Opinion of the Superintending Engineer,<br>with final Remarks by Examiner | Orders by Government                                                                            |
|---------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <p>Sanction to the<br/>Revised Estimate<br/>is still awaited.</p>         | <p>No 3/41 -H 6. Nov</p> <p>Under consideration<br/>Under consideration</p> <p>C/S<br/>7/11</p> |

Examiner of P W Accounts,  
*W. E. C.* Madras

21/10

Sept. 10, 1914  
Thrs. the Cen. P. W. A.