

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 Examiners 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.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE *Architect.*

FUND *Imperial and Provincial.*

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of *August* 188*1*.

No. _____

MADRAS,
Dated *12-11-* 188*1*.

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

D. C. Guinon
Examiner of P. W. Accounts,
Madras.

B. N. 1893 W. 16 Nov 81
William Anderson

July 5th 1891

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *August* 188/

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.	
4	<i>Non submission of Half yearly Returns.</i>								
5	<i>Half yearly Returns of Stocks for the half year ending 31st March/81.</i>								
	<i>Excess over Estimated rate. Quantity and cost of Sub Heads of the Laying in Hospital Messes.</i>								
5	<i>Bricks in Chinnam for Foundation.</i>								
			Quantity	Rate		Cost			
			1939	4-12		9210			
			2529	4-11-6		11941			
			590			2731			
7	<i>10th Upper Story.</i>								
			57 1/2	6		3423			
			684	5-13-4		3991			
			113 1/2			568			
8	<i>10th D^o with Country bricks.</i>								
			187 1/2	4-4		7951			
			179 1/2	4-12-11		8633			
				5-11		682			

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

Orders by Government.

<i>Again brought to notice of Government.</i>	
<i>2nd Vide para 1 above</i>	

Provincial Statement of Objectionable Items in the Accounts requiring the

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

188/

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.			the Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
8	Teak wood wrought and put up	As per Estimate		Quantity 6661	"	Rate 3	"	Cost 19923	
9	"	As per Estimate		7422	"	2-12-7	"	20673	
		Excess		781	"	"	"	750	
10	Glue and framed doors	As per Estimate		597 1/2	"	1-4	"	7106	
	with frames 16"	As per Estimate		5698	"	1-4	"	7125	
		Excess		14	"	"	"	19	
10	Painting with 3 coats of Carson's	As per Estimate		799 1/2	"	3	"	2399	
	purple brown	As per Estimate		864	"	2-14-3	"	2499	
		Excess		64 1/2	"	"	"	100	
11	Plastering 2 coats colored	As per Estimate		58 1/2	"	3	"	1763	
		As per Estimate		969	"	3-10-7	"	3552	
		Excess		381 1/2	"	10-7	"	1787	
12	Flooring with Asphalt 3/4"	As per Estimate		277 7/20	"	20	"	5547	
	Over Brick jelly	As per Estimate		152 1/2	"	29-12-10	"	4545	
		As per Estimate		36	"	22	"	792	
		Excess		"	"	7-12-10	"	"	
		Excess		"	"	2	"	"	
13	3/4" over terrace flooring	As per Estimate		169 1/8	"	16	"	2537	
		As per Estimate		76	"	32	"	2432	
		As per Estimate		143 1/2	"	22	"	977	
		Excess		"	"	"	"	872	

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

Orders by Government.

3. Vide para 1 above

Orders requested with reference to remarks made in Objectionable Item Statement for July as to whether there

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.			the Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
14	Siding with Flat and Pan tiles Upper Story	As per Estimate	179 3/4	"	"	18-8-0	"	2398	
15		As expended	129	"	"	19-2-3	"	2470	
		Excess	"	"	"	10-5	"	72	
15	Terrace Roofing	As per Estimate	109 3/4	"	"	28-0-0	"	3940	
16		As expended	139	"	"	28-5-3	"	3938	
		Excess	"	"	"	5-3	"	"	
16	Stems below Rupees 200 each	As per Estimate	"	"	"	"	"	60960	
17		As expended	"	"	"	"	"	62308	
		Excess	"	"	"	"	"	1348	

the following is the total cost thereof Rs. 181

of Executive Engineers for the Month of August

188/

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

Orders by Government.

excess may be accepted.

4 vide para 1 above

Examiner of P. W. Accounts,

Madras.