

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 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.

P. W. D. No. 7407

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE *Architect*

FUND *Imperial and Provincial*
(In duplicate)

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of *September* 1881.

No. _____

MADRAS,

Dated *14 December* 1881.

Recd. 15

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

B. N. 3161 Waj 20 Dec 1881

P. C. L. L. L.

Examiner of P. W. Accounts,
Madras.

20 28934. 18-11-81

Done

Entd. in Receipt Regr.

With order

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>Imperial</i>								
	<i>Work Vouchers not Submitted to the Examiners for Works above Rs 2500-</i>								
1	Telegraph Office	1	257,192	1,36,444					
	<i>Miscellaneous Irregularities</i>								
2	Excess over Estimated rate Quantity and Cost of Sub heads of Post Office Madras Excavation. as per Estimate	Cyds.	6547	"-2-"	810				
	as Executed	"	7612 ⁴⁷ / ₈₀	"-2-6	1189				
	Excess		1065 ⁴⁷ / ₈₀	"-11-6	371				
3	Concrete as per Estimate	Cyds.	757	4-0-0	3028				
	as Executed	"	1239 ⁵ / ₈	3-4-4	4051				
	Excess		482 ⁵ / ₈	"	1023				
4	Brick work as per Estimate	Cyds.	2020	5-0-0	19,100				
	as Executed	"	1108 ³ / ₈	5-15-6	6613				
	Excess		"	"-15-6	"				

of Executive Engineers for the Month of orders of Government.

September 1881

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

Orders by Government.

No 3161 W of 20 Dec 81

Brings to notice of Government that no work Vouchers have been received for this work from the Commencement of this year

The work Vouchers referred to should be submitted to the Examiners without delay.

Referred to Government for orders. No explanation offered by Consulting Architect

2. The Consulting Architect will take early steps for the removal of these items

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.	
	<u>Provincial</u>								
	Work Vouchers not submitted to the Examiners for works above Rs 2500.								
	<u>Stock</u>								
5	Brick Manufacture	1	74852	22931		22931			3260
	<u>Miscellaneous Irregularities</u>								
	Non-submission of Half Yearly Returns.								
6	Balance return of Stock for the Half Year ending 31 st March 1881 and 30 September 1881								

of Executive Engineers for the Month of
orders of Government.

September 1881

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

Orders by Government.

The want of this work Voucher is again brought to notice of Government.

3. Vide para 1 above

The non-submission of these returns is brought to notice of Government

4. These Returns must be submitted at an early date.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

September 1881

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.	
7	Excess over estimate of rate Quantity and Cost of Sub. Heads of the Dy. in Hospital Madras.								
			Qty.	Quantity	Rate	Cost.			
	Brick in chumam for foundation. as per estimate.		1939	4.12	"	9210			
	as Executed		"	2529	4.11	6	11,941		
	Excess		"	590	0		2731		
8	St. Upper Storey. as per estimate.		Qty.	570 1/2	6	"	3423		
	as Executed		"	684	5.13	4	3991		
	Excess		"	113 1/2	"		568		
9	Br. with Confining Bricks. as per estimate.		Qty.	1070 1/2	4.4	0	7951		
	as Executed		"	1795 1/2	4.12	11	8633		
	Excess		"	-	0.8	11	682		
10	Teak wood wrought and put up		Qty.	6641	3	"	19923		
	as per estimate		"	7422	2.12	7	20,673		
	as Executed		"	701	"		750		
	Excess		"	701	"		750		
11	Venchan and Pannal Doro with frames.		Qty.	5684	1.4	"	7106		
	as per estimate		"	5698	1.4	"	7125		
	as Executed		"	5698	1.4	"	7125		
	Excess		"	14	"		19		

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

Orders by Government.

These excesses are again brought to notice of Government

5. Vide para 2 above

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

September 1887

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.	
12	Painting 3 Coats of Carbon's purple brown	as per Estimate	Sqr. 799 1/2	3. " "	2399				
		as Executed	" 864	2. 14. 3	2499				
		Excess	" 64 1/2	" "	100				
13	Plastering 2 Coats Colored	as per Estimate	Sqr. 587 1/2	3. " "	1763				
		as Executed	" 969	3. 10. 7	3552				
		Excess	" 381 1/2	" 10. 7	1789				
14	Flooring with Asphalt 3/4" over Brick jelly	as per Estimate	Sqr. 277 1/2	20	5547				
		as Executed	" 152 1/2	29. 12. 10	4545				
		Excess	" 36	22. " "	792				
				29. 12. 10					
				22. " "					
15	No 3/4" over Terrace flooring	as per Estimate	Sqr. 169 1/2	18. " "	2937				
		as Executed	" 76	32. " "	2432				
		Excess	" 43 1/2	22. " "	977				
				17. " "					
				67. " "	872				
16	Tiling with flat and Portland Upper Storey	as per Estimate	Sqr. 129 3/4	18. 2. " "	2398				
		as Executed	" 129	19. 2. 3	2470				
		Excess	" -	" 10. 3	72				
17	Terrace roofing.	as per Estimate	Sqr. 139 3/4	28	3940				
		as Executed	" 139	28. 5. 3	3938				
		Excess	" -	" 5. 3	2				

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

Orders by Government.

These excesses are again brought to notice of Government.

Vide para. 2 above

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.	
18	Items below Rs 200 each As per Estimate As Executed <i>Excep</i>						62960 61380 428		
	Less over Estimate rate Quantity and Cost of Sub Heads of Constructing Medical School Near Monagar Choultry Madras								
19	Concrete As per Estimate As Executed <i>Excep</i>			Quantity Rate Cost					
			Cy	114	4-0-0	456			
			"	121	4-0-0	484			
				7	-	28			
20	Timber As per Estimate As Executed <i>Excep</i>			Cy	892	3-0-0	2676		
			"	1042	2-12-0	2921			
				150	-	305			
21	Excavation As per Estimate As Executed <i>Excep</i>			Cy	630	1-6	59-00		
			"	1024	1-6	96-00			
				394	-	37-00			
22	Earth filling As per Estimate As Executed <i>Excep</i>			Cy	216	1-0	14-00		
				824	-	51-8-0			
				284	1-0	37-00			

of Executive Engineers for the Month of
orders of Government.

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

Orders by Government.

Referred to Government for orders.
No explanation offered by Consulting
Architect.

Vide para 2 above

Con. Architect
thru' Engr. P. W. A. C.

D. C. Candour

Examiner of P. W. Accounts,

Madras.

13/12

13/11

Sept 21-12-81-