

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. Cho. 439

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE *Architect*

FUND *Imperial and Provincial*
(In Dep.)

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

No. _____

MADRAS,
Dated *20* *January* 188*2*
Recd. 23

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

P. C. Chandrasekhar

Examiner of P. W. Accounts,
Madras.

BN^o 244 Waf 30th January 1882

Recd. 30/1/82
Entd. in Receipt Regr.

Withd. as per

So 31/1/82 - 20-12-81.

So 31/2

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *October* 1881
orders of Government.

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>Excess over Estimated Quantity</i> <i>Rate and cost of sub-heads of the</i> <i>Post Office Madras.</i>								
1	Excavation No. 1		As per Estimate	6547-2	818				
			As executed	7612 3/4	2-6 1189-7-11				
	Excesses			1065 1/2	6-37-7-11				
2	Concrete No. 2		As per Estimate	7574-	3023				
			As executed	12395 3/4	3-2-7 3053-9-11				
	Excesses			482 5/8	3-25-9-11				
3	Earthfilling No. 3		As per Estimate	1306-2	163				
			As executed	4101 1/2	1-6 384-8-3				
	Excesses			2795 1/2	2-21-8-3				
	<i>Excess over Estimated Quantity</i> <i>Rate and cost of sub-heads of the</i> <i>Telegraph Office Madras</i>								
4	Excavation No. 1		As per Estimate	6242-2	704				
			As executed	5425 7/8	2-6 871-7				
	Excess				6 87-7				

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

Orders by Government.

Remarks by Consulting Architect in connection with the Post and Telegraph Office

No. 1 Excess on excavation due to the falling in of the sides of the trenches during excavation and to slight variations of measurement as per detailed measurement books.

No. 2 Excess on concrete due to an extra thickness which was found advisable on actually opening out the foundations

No. 3 Excess on Earthfilling caused by moving earth repeatedly about site on the space for working is very contracted.

The Consulting Architect

should take early steps for removal of these items

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5	Brick work No 4	as per Estimate	1968 5-11-9340	as executed	2638 5-6-10 9043 13-2	Quantity Rate cost			
	Excess				642				
6	cutstone ashlar No 5	as per Estimate	1331 2-4-4120	as executed	2840 1-12-2210-6				
	Excess				1509				
7	terrace flooring No 5	as per Estimate	230 5 24-7544	as executed	344 25 11-1-2 3312-1-4				
	Excess				63-78				
8	iron grated door No 6	as per Estimate	Nil	as executed					
	Excess				704-2-9				
9	Iron girders No 6	as per Estimate	Nil	as executed					
	Excess				34-1-				

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

Orders by Government.

No 4 Excess in Brick work caused by extra depths and widening the base of Towers

There will be a slight excess on the whole work up to foundations partly due to extra work and in the case of earthwork a slight rise in rate which could not be avoided.

No 5 Remarks by Examiner Referred to Government for orders with the observation that no explanation has been given for the excesses on cutstone ashlar and terrace flooring.

No 6 Iron grated doors and Iron girders apparently not provided for in the Estimate as they are shown as distinct sub-heads.

vide para 1 above

Provincial Statement of Objectionable Items in the Accounts requiring the

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10	<i>Provincial</i> <i>Excess over appropriations</i> <i>Constructing Medical School</i> <i>near the Mangar Choultry</i>					5000	5942	942	947
11	<i>Miscellaneous Irregularities</i> <i>Work vouchers not submitted</i> <i>Brick Manufacture</i>		74552	24520					
12	<i>Excess over Estimated Quantity</i> <i>rate and cost of subheads of the</i> <i>Lying-in Hospital Madras</i> <i>Brick Work in Chinnam for granulation</i>		As per Estimate	1939	4-12	9210			
	<i>Excesses</i>		As executed	2529	4-11-0	11941			
13	<i>Upper Story</i>		As per Estimate	590		2481			
	<i>Excesses</i>		As executed	570 1/2	6-11-4	3423			
				684	5-13-4	5991			
				113 1/2		562			

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

Orders by Government.

Excess over appropriation
is brought to notice of
Government.

Funds have been provided for this
Funds have been provided for this
work in G.O. No. 186 W. of 23rd Jan'y 1882.

The non submission of
this work voucher is again
brought to notice of Government.
The delay in its submission
is unsatisfactory.

The Consulting Architect will lose
no time in forwarding the work voucher
to the Examiner.

The excesses are again
brought to notice of
Government.

Vide para 1 above
Vide para 1 above

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

October 1881

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14	Brick work with country bricks	as per Estimate				Quantity Rate Cost			
		as executed				1370 1/2 4-4 4951			
	Excesses					1795 1/2 4-11 8623			
						3-11 672			
15	Lab. wood wreath and feet up	as per Estimate				664 1 3- 17923			
		as executed				7422 2-12-7 20673			
	Excesses					731 750			
16	Windows and framed doors with frames &c	as per Estimate				5834 1-4- 7106			
		as executed				5890 1-4- 7125			
	Excesses					14 19			
17	Painting with 3 coats of purple brown &c	as per Estimate				499 1/2 3- 2399			
		as executed				564 2-14-3 2499			
	Excesses					64 1/2 100			
18	Plastering 2 coats &c	as per Estimate				587 1/2 3- 1763			
		as executed				969 3-10-7 3552			
	Excesses					381 1/2 10-7-1/2 1739			
19	Flooring with asphalt 3/4" over brick plying	as per Estimate				277 1/2 20 5547			
		as executed				152 1/2 29-12-10 4545			
	Excesses					36 22-0-0 792			
						7-12-10 2-1-1			

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

Orders by Government.

These Excesses are again brought to notice of Government

Vide para 1 above.

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20	Flooring with asphalt } 3/4" over terrace flooring }	As per Estimate As executed				Quantity Rate Cost			
						169 1/2 15--	2537		
						76 32--	2432		
						43 1/2 22--	977		
	Excesses					19--			
						7--	8 1/2		
21	Filing with flat and pan tiles - upper story	As per Estimate As executed				129 1/2 18-8--	2398		
	Excesses					129 17-2-3	2470		
						10-3	7 1/2		
22	Terrace roofing	As per Estimate As executed				139 3/4 28--	3940		
	Excess					139 28-5-3	3938		
						5-3			
23	Stems below Rs 200 each	As per Estimate As executed					6960		
	Excess						6645-10-3		
							685-10-3		
	Excess over Estimated Quantity Rate and cost of subheads of constructing the Medical school near the Mangar Choolly, Madras								
24	Concrete	As per Estimate As executed				114 4--	456		
	Excesses					121 4--	484		
						7--	28		

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
<i>The Excesses are again brought to notice of Government.</i>	<i>vide serials above</i>

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

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25	Shale wood		As per Estimate	892 3	26 46				
	Excesses		As executed	1042 2-13-11	249 1-5-3				
				150	305 5-3				
26	Excavation		As per Estimate	630	1-6 59				
	Excesses		As executed	1024	1-6 96				
				394	37				
27	Earth filling		As per Estimate	216	1-14				
	Excesses		As executed	824	1-57-8				
				608	37-8				

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

Orders by Government.

The Excesses are again brought to notice of Government.

Vide para 1 above.

Cmsg Architect this!
Cmsg Architect this!
The Secy to Govt. of Madras

D. P. Carson

Examiner, P. W. D.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

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Examiner of P. W. Accounts,

Madras.