

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 Engineer 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. Madras.
Form No. M 64a.

72 76 6 No 1057
CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Architect

FUND Imperial and Provincial.

Recd. 16 Feb. 82

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

No. _____

MADRAS,
Dated 14 — 2 — 1882.

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

B. No 541 Wd 1st March 1882

D. P. Candover

Examiner of P. W. Accounts,
Madras.

So 3167W. 20-12-81
244W. 30-1-82.

Entd. in Receipt Regt.
with order
with...

So 4/3

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.	
	Work Voucher not submitted for works above Rs 2500								
	<u>Imperial</u>								
	Excesses over Estimated Quantity, Rate and Cost of								
1.	Sub-heads of the Post Office - Madras								
	Excavation								
	As per Estimate Sub. Yds 6549 @ 2 = 818								
	As Executed 7612 ⁴⁷ / ₆₀ @ 2 = 61194-411								
	Excesses 1065 ⁴⁷ / ₆₀ @ 2 = 6376-411								
	Concrete								
	As per Estimate Sub. Yds 7574 @ 4 = 3028								
	As Executed 1604 ² / ₂ @ 2 = 714477-128								
	Excesses 847 ² / ₂ @ 2 = 3419-128								
	Brickwork								
	As per Estimate Sub. Yds 2020 @ 5 = 10100								
	As Executed 1579 ¹ / ₄ @ 6 = 429891-74								
	Excesses 1579 ¹ / ₄ @ 6 = 429891-74								
	Brickwork.								
	As per Estimate Sub. Yds 9703 @ 2 = 2910								
	As Executed 66715 @ 1 = 52426								
	Excesses 4415 @ 1 = 4415								
	Earthfilling								
	As per Estimate Sub. Yds 1306 @ 2 = 163								
	As Executed 4101 ¹ / ₂ @ 1 = 6384-83								
	Excesses 4101 ¹ / ₂ @ 1 = 6384-83								

of Executive Engineers for the Month of *November* 188*1*
orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
The Consulting Architect in L. O. N^o 2274 W dated 30th January 1882 was ordered to take early steps for the removal of these items. Either a Revised Es- timate (if further excesses are anticipated) or a Deviation Statement showing both the Excesses and savings, if any, should at once be prepared and sanction accorded to the net result.	N^o 541 W of 1st March 1882 1 The attention of the Cons^g. Architect is called to the Order quoted by the Examiner.

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.	
2	<i>Imperial (continued)</i>								
	<i>Excesses over Estimated Quantity Rate and Cost of Sub-Redds of constructing the Telegraph Office, Madras.</i>								
	Excavation			<i>Quantity Rate Cost</i>					
			<i>As per Estimate</i>	<i>but Yfto 6272</i>	<i>2.784</i>				
			<i>As Executed</i>	<i>548576</i>	<i>2.6871.07</i>				
	Brickwork								
			<i>As per Estimate</i>	<i>but Yfto 196850</i>	<i>0.9840</i>				
			<i>As Executed</i>	<i>263882</i>	<i>6.109043.62</i>				
	Limestone Ashlar								
			<i>As per Estimate</i>	<i>but Yfto 183124</i>	<i>4.120</i>				
			<i>As Executed</i>	<i>28210</i>	<i>12.2210.5</i>				
	Terrace flooring								
			<i>As per Estimate</i>	<i>but Yfto 280527</i>	<i>7574</i>				
			<i>As Executed</i>	<i>370251013</i>	<i>24005.79</i>				
	Iron grated Doors								
			<i>As per Estimate</i>	<i>but Yfto</i>	<i>Nil</i>				
			<i>As Executed</i>	<i>"</i>	<i>"</i>	<i>707.15.3</i>			
	Iron Girders								
			<i>As per Estimate</i>	<i>but Yfto</i>	<i>Nil</i>				
			<i>As Executed</i>	<i>"</i>	<i>"</i>	<i>341-0</i>			

of Executive Engineers for the Month of November 1881 orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
The Consulting Architect in G. O. No. 2244 dated 30 January 1882 was ordered to take early steps for the removal of these items. Either a Revised Estimate (if further excesses are anticipated) or a Deviation Statement showing both the Excesses and savings, if any, should at once be prepared and sanction accorded to the net result.	2 - <i>vide para 1 above</i>

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *November* 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.		
			Provincial							
3	Miscellaneous Irregularities Non-submission of Work Voucher for works costing above Rs 2500 Brick Manufacture —							28472	28472	3952
4	Excesses over Estimated Quantity Rate and Cost of Sub-heads of constructing the Flying in the Hospital Madras. Quantity Rate Cost Brickwork in Chinnam for As per Estimate C. Yds 1939 4-12-9210 foundation As Executed — 2529 4-11-611941 Excesses. — 590 — 2/31 D ^r Upper Storey As per Estimate bud Yds 570 1/2 6 — 3423 As Executed — 684 5-13-43991 Excesses. — 113 1/2 — 568 D ^r with country Bricks As per Estimate C. Yds 1870 1/2 4-4-7957 As Executed — 1795 1/2 4-12-118623 Excesses. — 81 1/2 — 672 Teakwood wrought & put up As per Estimate C. Yds 6641 3 — 19923 As Executed — 7422 2-12-720673 Excesses. — 781 — 750									

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

Orders by Government.

The non-submission of this work Voucher is again brought to notice of Government. It is to be hoped no further delay will occur in the submission of the Work Voucher called for is unsatisfactory.

The Consulting Architect

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *November* 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>Provincial (continued)</i>								
	<i>Lying in Hospital Madras (continued)</i>								
	Venctian and panel doors with frames &c.		As per Estimate <i>Qty</i> 5684	1-11-7106					
			As Executed 5698	1-11-7125					
	Excesses.				14				
	Painting &c.		As per Estimate <i>Qty</i> 799 1/2	3-2399					
			As Executed 864	2-14-3 2499					
	Excesses.				64 1/2				
	Plastering &c.		As per Estimate <i>Qty</i> 587 1/2	3-1763					
			As Executed 969	3-10-7 3552					
	Excesses.				381 1/2				
	Flooring with Asphalt		As per Estimate <i>Qty</i> 277 7/8	20-5547					
			As Executed 152 1/2	29-12-10 4545					
					36 1/2				
	Excesses.				9-12-10				
	Flooring with Asphalt		As per Estimate <i>Qty</i> 169 1/8	15-2537					
			As Executed 76	32-2432					
					43 1/2				
	Excesses.				17				
	Terrace Flooring		As per Estimate <i>Qty</i> 139 3/4	28-3940					
			As Executed 139	28-533938					
	Excesses.				5 1/4				

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

Orders by Government.

The Consulting Architect was ordered to take steps for the removal of these items in G. O. No. 224 W. Dated 30th January 1882

As the work is nearing completion orders are requested whether these excesses may be accepted. If so they should be fully explained in

4. The excesses may be accepted but the Cons^g Architect will fully explain the cause of these excesses on submission of the Completion report to the Examiner.

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of November 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.	
	Provincial (continued)								
	Lying in Hospital, Madras (continued)								
	Tiling upper Story.		As per Estimate Sq. ft. 129 1/2	15-8-0	2398				
			As Executed	129	192-3	2470			
	Excesses				10-3	72			
	Items below Rs 200/- Each.		As per Estimate			60960			
			As Executed			61715.77			
	Excesses					755.77			
5	Excesses over Estimated Quantity Rate and Cost of Sub-roads of constructing the Medical School near the Monegar lehoutry.								
	Concrete		As per Estimate C. Yds. 114 1/2	4	1156				
			As Executed	121 1/2	4	1184			
	Excesses			7	28				
	Teakwood		As per Estimate bal Yds. 892 3/4	3	2676				
			As Executed	1042 2/3	2131	2981.53			
	Excesses			150	305.53				
	Items costing Rs 200/- and under Each.								
	Excavation		As per Estimate L. Yds. 630	1-6	89				
			As Executed	1024	1-6	96			
	Excesses			394	37				
	Earthfilling		As per Estimate L. Yds. 211	1	14				
			As Executed	824	1	51-8			
	Excesses			603	37-8				

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

Orders by Government.

in the completion report.

A Deviation Statement providing for these excesses 5 early steps should be taken for as also the savings, if any, the preparation of the necessary should at once be prepared, Deviation Statement for submission and the sanction accorded to the Examiner to the net result.

Cons. & Architect

Thos. In. P. M. A. M. V.

27/2 Sept 1-3-82.

D. C. Conway

Examiner of P. W. Accounts,

Madras.

10-2-82