

# 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.

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

## CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Architect Division  
FUND "Provincial" "Imperial" "Local"

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

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

MADRAS,

Dated 7 June 1883.

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

J. C. London

Examiner of P. W. Accounts,

Madras.

No 1648 Wa/12-6-83

With orders  
Intd. to Receipt Reg.

# 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 Without Estimate</u>                |                                                                          |                           |                         |                       |                                            |                          |                            |                               |
| 1        | Additions to the Amur Mahal.                      | March 1883                                                               | 5012                      | 5012                    |                       |                                            |                          |                            | 5012                          |
|          | <u>Excess Over Estimate</u>                       |                                                                          |                           |                         |                       |                                            |                          |                            |                               |
| 2        | Erecting a Medical School at the Konegar Choultry | March 22/4/2 2/4/4 1/3 2 1883                                            |                           |                         |                       |                                            |                          |                            | 3653                          |

of Executive Engineers for the Month of orders of Government.

March 1883.

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

Orders by Government.

No 1648 Wd/12<sup>th</sup> June/83

Submission of Est. should be expedite of

The Consulting Architect states the Estimate was submitted to Government but returned for revision. Sanction to Estimate awarded

The Consulting Architect states that the work is completed & explanation for excess will be given in the Completion Report

Brings to notice of Government that the excess over the sanctioned Estimate exceeds 5 per cent on the amount sanctioned & under para 248 Clause e of the Code is beyond the powers of the Consulting Architect to

The Completion report should be submitted early with full explanation regarding the excess

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

of Executive Engineers for the Month of  
orders of Government.

March 1883,

| Opinion of the Superintending Engineer,<br>with Final Remarks by Examiner.                                                                    | Orders by Government.                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| to Sanction.                                                                                                                                  |                                                                                                                                                   |
| As the Work is<br>however reported<br>Completed the Excess<br>will be passed<br>with the Approval<br>of Government.                           | May be passed                                                                                                                                     |
| The Consulting Architect<br>states that as the Total<br>Grant under Provisional<br>was not exceeded, the<br>Excess on these may<br>be passed. | The Cons Architect should<br>not permit an irregularity<br>of this nature to occur<br>again <u>irregularity</u> of this nature<br>to occur again. |
| His Special attention<br>was invited to Para<br>1637 Clause II of<br>the Code.                                                                |                                                                                                                                                   |
| As it is too late<br>now to remedy<br>the irregularities the<br>Excesses will be passed,<br>if approved by Govt.                              | May be passed                                                                                                                                     |

Provincial Statement of Objectionable Items in the Accounts  
requiring the

of Executive Engineers for the Month of  
orders of Government.

March 1883.

| 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>Excluded Local</i><br><i>Excess over Appropriation</i>       |                                                                          |                           |                         |                       |                                            |                          |                            |                               |
| 5        | Improvements in the Compound of the Presidency College. Madras. | 1883.                                                                    |                           |                         |                       |                                            | 869 869 843              |                            |                               |

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

Orders by Government.

The appropriation for this work was communicated too late by the Accounts General & had not to be included in the Budget Register maintained in this Office.

The outlay will be passed without appropriation if authorized by Government.

May be passed

D. C. Edwards

Examiner of P. W. Accounts,

Madras.

The Consulting Architect to Government  
thru the Examiner P. W. Accounts.

27/6

27/6

27/6