

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:—

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| 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 Imperial and Provincial

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

No. _____

MADRAS,
Dated 4 July 1883.

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

D. P. Corcoran

Examiner of P. W. Accounts,

Madras.

No 1938 Wap 11-7-83

Wetherden

Sd/- in receipt of the

Provincial Statement of Objectionable Items in the Accounts requiring the

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.
Item No.			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
<u>Imperial</u>									
1	Miscellaneous Irregularities Allotment in excess of probable requirements. Constructing Telegraph Office, Madras	April 1883				62000			
<u>Provincial</u>									
<u>Without Estimate</u>									
2	Additions to the Amir Mahal	March 1883	6881	6881					1869
<u>Without Appropriation</u>									
3	Additions to the Amir Mahal	April 1883					1869	1869	1869
4	Remodelling Central Museum of School of Arts	Dec					1408	1408	1408
<u>Miscellaneous Irregularities</u>									
<u>Works for which Completion Reports are awaited.</u>									
5	Erecting Medical School at the Monegar Choultry		22742	24205	1463				269

of Executive Engineers for the Month of
orders of Government.

April 1883

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

Orders by Government.

After deducting the outlay to end of last official year from the amount of the Revised Estimate, the Balance to be worked out is Rs 57915, whereas the Budget Allotment for the work is Rs 62000/- The Consulting Architect was requested to resign such portion as may not be required.

Sanction to Estimate still awaited.

The Consulting Architect states that the necessary funds for these incomplete works were applied for.

The excess over Estimate on this work has been passed under G. O. No. 16484, dated 12th June 1883. The Completion Report with explanation for excess is awaited.

No 1938 W d 11th July 1883.

Report from the Consulting Architect awaited.

Estimate sanctioned in G.O. No 1779 W of 25th June 1883

Funds will be appropriated later in the year

The completion report should be furnished as early as practicable

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.	
6	Allocation in excess of probable requirements Providing additional Accommodation in Government Central Museum.	April 1883				6615			
7	Remodelling Central Museum of School of Arts Teakwood weight put up } as per Estimate as executed Excess	April 1883		Quantity 573 cft 977 1/2	Rate 11-0-0 3-15-8	Cost 6309.2 3895			
8	Erecting a monument to the late Right Hon'ble W. P. Adams, Governor of Madras Palaveram stone, as per Estimate as executed Excess			Quantity 807 cft 873 1/2 66 1/2	Rate 3-8-0 3-13-0 0-5-0	Cost 2825 3332 507			

of Executive Engineers for the Month of
orders of Government.

April 1883.

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

Orders by Government.

The Budget grant for this work for 1882-84 is Rs 822 in excess of probable requirements and the Consulting Architect has been requested to resign such portion as may not be required.

The excess on this subhead is very large and the officiating Consulting Architect has been requested to remove the objection either by a Deviation Statement or Revised Estimate.

The excesses in the executed Quantity, Rate and Cost of this subhead are brought to notice of Government.

The explanation given by the officiating Consulting Architect in his Divisional Objectionable Item Statement is a greater quantity has been executed than estimated for.

The excess allotment will be resumed.

A Deviation Statement Revised Estimate should be early submitted for sanction accompanied with full explanation of the cause of the excess.

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The Consulting Architect to Government
thru the Examiner P. W. Accounts
5/17

P. W. D. Madras

Accounts Madras

Provincial Statement of Objectionable Items in the Accounts requiring the

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of Executive Engineers for the Month of
orders of Government.

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