B 2244 w 13.8.83
2236 w 11.8.83

NOTES.

EFERENCE TO MADRAS P. W. D. CODE.

TER XIV.—PARAS. 1829 TO 1832.

. The object of this Return is to place before Government an sis of all shortcomings in matters of financial regularity in the tions of each month with a view to their being remedied. It d be submitted to Government on the first day of the third month ceding that to which the accounts relate.

2. There should be a separate statement for each separate Fund—perial, Provincial, Local, and Irrigation.

3. The Provincial statement will be posted from the Divisional tements of Objectionable Expenditure. The statement need not be ayed in order to embody the remarks of the Superintending Engiers if these do not reach the Examiner's Office in time. It is sirable, however, that the Superintending Engineer's opinion should recorded as far as may be practicable, and, in order to ensure this ing done, the Divisional Statement of Objectionable Items should checked immediately on receipt and sent to the Superintending ngineer for his remarks before the audit of the other accounts is roceeded 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 unincluded 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.
B. Abstract detail estimate by sub-heads, and so on.

1. Submitted to Chief Engineer.
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.

Duplicate

No 7826/83

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Architect Division

FUND Provincial & Excluded Local

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

No. ———

MADRAS,
Dated 11th Sept 1883.

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

D. P. Gordon

Examiner of P. W. Accounts,
Madras.

Dy
10/9

No 2602 Way/15-9-83

With Orders

Write order Dy
1.2. Acct. Register

[P. W. D. Madras Form No. M 64 a—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of June 1883 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Miscellaneous Irregularities										
	I Work for which Completion Report are awaited.										
1	Erecting Musical School at the Moneygar Choultry	April 83	2274-2	24213	1471					The Completion Report with explanation for Excess is Still awaited.	Item No: 1 See orders passed thereon Para in G.O.S. for May 1883.
	II Excess over Sub heads of Estimate										
2	Remodelling Central Museum of School of Art										
	Sub head	April 83	17352	14898	"	"	"	"	329		
	Teak wood wrought & put up		Quantity			Rate	Cost			In G.O.No. 2236 W dated 11 August 83 the Consulting Architect was ordered to submit the Deviation statement or Revised Estimates as early as practicable.	Item No: 2 Orders passed in G.O.S. for May 1883 should receive very early attention.
	As Estimated		573	Cft	4-0-0	2292					
	As Executed		977 2/3	"	3-15-8	3895					
	Excess		404 2/3						1603		
3	Erecting a Memorial to the late Honorable W. E. Adam										Item No: 3 Do Do
	Sub head	April 83	6624	3991	"	"	"	"	"		
	Palmyrah Stone										
	As Estimated		807	Cft	3-8-0	2825					
	As Executed		873 1/2	"	3-13-0	3332					
	Excess		66 1/2	"	0-5-0	507					

[P. W. D. Madras Form No. M 64 *a*—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of June 1883 requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
III	Advances for Materials										
44	Amount due by Messrs Mansfield Brenner & Co. on account of Seaboard for Post and Telegraph Offices—	June 83	Rs 2800							This objectionable outlay was taken from the Transfer Report on Mr Vincents Relief. It cannot be traced in the accounts of the Division as the advance was either charged off as work done, or debited to "Materials at site" It is reported that Government have authorized legal proceedings being instituted for the recovery.	Item No 4. Yes- and a copy of the order is now sent to the Examiner P. W. Accounts for information.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of June 18 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Included Local Miscellaneous Irregularities Excess over Sub heads of Estimate										
5	Remodelling the Central Tower Presidency College Sub Heads	May/83	11690	4916	226				128	The result of the report called for in G.O. No. 2236 W dated 11 August 1883 is awaited. D.C. Gordon	Item No: 5 The report called for in G.O. for May 1883 should be expedited. There has been ample time to dispose of the question
	Teak wood wrought & put up		Quantity	Rate	Cost						
	As Estimated		416	Cft	300	1248					
	As executed		361 19/24	"	478	1622					
	Excess				478	374					
	Tiling with School of Arts Tiles										
	As Estimated		1840	Sqr	30	552					
	As Executed		1450	"	58-86	849					
	Excess				28-86	297					

Examiner of P. W. Accounts, Madras.

The Committing Architect is Executive through the Examiner P.W. Accounts