

to 2965. 18 10 13

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 unincorporated 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 & Excluded Local*

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

No. —

MADRAS,
Dated *31 October* 1883

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

B No 3148 + 6 Nov 03

D P Enquiry

Examiner of P. W. Accounts,

Madras

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Subsidiary Receipts

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

August 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	
	<u>Provincial Excess over Estimate</u>								
1	Providing new Railings for parapet of Government House Bridge	August 1883	7856	8082	227				-138

Opinion of the Superintending Engineer, with final Remarks by Examiner

Orders by Government

The Offg Consulting Architect states that the excess is due to the value of gun metal bolts supplied by the Superintendent Gun Carriage Factory being more than that estimated for, but as the work is also reported completed the excess will be accepted with the approval of Government.

The Completion Report is awaited

P. J. A.

Item No 1 Excess may be accepted

The completion report should be early furnished.

C. A. / 11/11/83

of Executive Engineers for the Month of
orders of Government.

Opinion of the Superintending Engineer, with final Remarks by Examiner	Orders by Government
Sanction to Revision Statements of Revised Estimates ordered in G.O. No. 223677 dated 11th August 1883 are still awaited.	Item No. 3 Attention drawn to orders passed in O.S.D. for July 1883
The delays on Estimate for Erecting a memorial to the late Right Honorable W. P. Adams are increasing and no time should be lost in regularizing the objectionable outlay.	Item No. 4 ————— Do ————— Do —————

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

August 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	
	<u>Advance for Materials</u>								
5	Amount due by Messrs. Mansfield, Bremner & Co. on account of Advance for Teakwood for Post and Telegraph Office. —————	June 1883			Rs. 2800				
	<u>IV Advances over 3 months outstanding</u>								
6	Sub-Divisional Allowance of Supt. C. Smith R. E. Supervisor 2 nd Grade from 16 th to 30 th April disallowed from Salary Bill of Adigum Division —————	April 1883			Rs. 75				

Opinion of the Superintending Engineer, with final Remarks by Examiner

Orders by Government

Item No. 5
The report called for in the A. J. S. for July 1883 should be early submitted.

The early adjustment of this item is awaited.

The Offg. Consulting Architect states that Supt. C. Smith has been called on to pay up this amount.

Item No. 6 Noted

Amount in Rs. 1883

Provincial Statement of Objectionable Items in the Accounts requiring the

Item N ^o	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	
7	Included Local Excess over Estimate Re-modelling the Central Tower of the Presidency College.	Aug 1883	469	5012	322				351

of Executive Engineers for the Month of orders of Government.

August 1883.

Opinion of the Superintending Engineer, with final Remarks by Examiner	Orders by Government
The Completion Report with explanation for Excesses under G.O. No. 2965 N. dated 18th October 1883 is awaited. -	Item No: 7 Completion report should be early submitted. See No 3352 W of 22. 11. 82. By 5/11

Examiner of P W Accounts,

Madras.

The Consulting Architect to Govt
tho' the Examiner P.W. Accounts

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