

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. 2. Submitted to Superintending Engineer. 3. Not yet submitted.
B. Abstract detail estimate by sub-heads, and so on.	

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.

South Arcot Division.

CIRCLE *Fifth*

Residency Division

FUND *Provincial*

and Imperial

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of *February* 1884.

No. *1256*

MADRAS

Dated *2nd May* 1884.

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

D. P. Curran

Examiner of P. W. Accounts,

Madras.

W. H. Wetherden

Subd. Acct. Dept.

in orig.

Cd.

28/2/84

Euc

27/5

20/5

23/5

20/5/84 R. 17-5-84

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of *February* 1884
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.			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.	
	<i>Provincial Works for which Completion Reports are due.</i>								
6.	<i>Constructing wall along the west and East boundary of the Compound of St. Andrew's Kirk Madras</i>	<i>2/84</i>	<i>4885</i>	<i>4998</i>					
	<i>Miscellaneous Irregularities</i>								
	<i>1. Excesses on subheads of Estimate.</i>								
7.	<i>General Repairs to Government House Madras</i>	<i>1/84</i>	<i>11520</i>	<i>8637</i>					
	<i>Subheads</i>		<i>Estimates</i>	<i>Cost</i>	<i>Cost</i>	<i>Excess</i>			
	<i>Whitewashing & scraping</i>		<i>99</i>	<i>483</i>					
	<i>Repairs to Plasters</i>		<i>25</i>	<i>151</i>					
	<i>Painting of Gates</i>		<i>108</i>	<i>395</i>					
	<i>Outlay on 4 items not provided for in sanctioned Estimate</i>			<i>407</i>					
	<i>In addition to the above there are other sub-heads of the Estimate on which there are slight excesses.</i>								

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

Orders by Government.

This work has apparently been completed some 4 or 5 months ago and the Completion Report has not yet reached this office.

Item No 6. The SE will direct the early submission of the Completion report if the work is completed.

The Executive Engineer states that a Deviation Statement providing for all excesses is under preparation. The Superintending Engineer has ordered the statement to be sent in for sanction. Sanction awaited.

Item No 7. Noted

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.	
	<i>Provincial</i>								
	<i>Works completed for which completion reports are due.</i>								
	<i>South Arcot Division</i>								
1.	Constructing a sea custom house at Port Novo.	7/83	3020	3479					
2.	Constructing a Taluk Cutcherry at Manjampet.	9/83	17380	16348					
3.	Constructing a second class Taluk Cutcherry at Sivurady.	12/83	11010	10323					
4.	Constructing a Registrar's office at Cuddalore.	2/84	4020	4090					
	<i>Presidency Division</i>								
5.	Cost of Bruhams Cook-ing Range and erecting 80 ft. at General Hospital.	4/84	3240	3442					

of Executive Engineers for the Month of *February* 1884 - orders of Government.

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

Orders by Government.

The non submission of these completion Reports is again brought to notice of Government.

Executive Engineer reports the work is completed and that the excess will be explained in the Completion Report.

The Executive Engineer states that the Superintendent Public Works has been requested to furnish the completion Report.

No. 1256 W dated 19th May 1884

Item 16.3. Copy of a note from the S. P. W. A. on the subject of these completion reports, is annexed for the supply of information. The delay in the respect to nos 1 & 2 should be explained.

Item no 4. Completion report should be submitted early.

Item no 5. Vide orders on the S. P. W. A. for January 1884

of Executive Engineers for the Month of *February* 188*4*
orders of Government.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
The Executive Engineer states that the Estimate was submitted on the 7th December/83 to one of the authorities appointed to approve of it and that it does not appear to have reached the end of its course.	Item No 8. The Estimate is under consideration.
The Executive Engineer states that a Deviation Statement is under preparation and the Superintending Engineer has ordered it to be submitted for sanction.	Item No 9. Note d.
D. C. Rao	15-5-84 W. 15.5

The S. E. Va. Arch.
thru' the Examiner
J. W. Acworth

Examiner of
App-
C. W. C. 1/5/84.

No. 867 D. 6 MAY 1884
 GOVT. OF MADRAS.) 1884. ACCOUNT W. DEPT. 4028
SECRETARY.

Chepak, 6th May 1884.
 Rev 12th May

OFFICE NOTE. R. No. 77.
 Y. S. 84.

To No. 12564 of 19th May 84
 C.

With reference
 to the 3 first items on this
 statement for which Completion
 Reports are said to be due
 apparently from August,
 September and December
 last year. please let
 me know the circumstances
 of each case and what
 explanation regarding
 delay has been submitted
 by Executive Engineer.

OW

On the 2^d and 3^d items
there appear to be savings
on the estimates.

Cy.

By W.
6-5-84

No 97 of 10th May/84

TO, W. Enco-1.

YOUR OFFICE NOTE NO 867 OF
6TH MAY 1884.

ITEM NO 1. COMPLETION REPORT

SINCE RECEIVED, THE EXECUTIVE ENGINEER
HAS NOT EXPLAINED THE DELAY IN
RENDERING IT.

ITEM NO 2. THE EXECUTIVE ENGINEER
IN HIS OBJECTIONABLE ITEMS STATE-
MENT SIMPLY SAYS THAT THE COMPLETION
REPORT WILL BE SUBMITTED SHORTLY

ITEM NO 3. THE EXECUTIVE ENGINEER
IN HIS PREVIOUS OBJECTIONABLE ITEMS
STATEMENTS REMARKS THAT THE COM-
PLETION REPORT FOR THIS WORK WILL
BE SENT AS SOON AS THE CONTRACTORS
ACCOUNTS ARE CLOSED BUT HE STATES
IN HIS OBJECTIONABLE ITEMS STATE-
MENT FOR MARCH 1884, THAT THE
CONTRACTOR REFUSES TO SIGN HIS

BILL

accounts
BILL ON THE PLEA THAT HIS ACCOUNTS
ARE NOT CORRECTLY CLOSED. THE
EXECUTIVE ENGINEERS ATTENTION WILL
BE INVITED TO THE PROCEDURE ORDERED
IN CODE PARA 2257.

2. APPARENTLY THERE ARE SMALL
SAVINGS ON ITEMS 2 AND 3.

Handwritten signature

C.

Handwritten initials
A.P.
10/5

Handwritten initials
10/5