

Trichinopoly S^d Office.

1544 on 20.6.84
396 on 14.2.84
1218 on 13.5.84
965 on 9.4.84
670 on 12.3.84

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.

original

Arch 3395

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

26/6/84

In duplicate

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Architect Division

FUND Provincial Excluded Local
Imperial

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

No. _____

MADRAS,

Dated 25th June 1884.

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

N^o 17325 of 14th July/84

D. L. Caruana

Examiner of P. W. Accounts,

Madras.

With order

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *April* 188*4*.
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.
			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.	Tools and Plant-Machinematical Instruments for Sergeant Smith R.E. <i>April 1884</i>	<i>April 1884</i>	"	242	242	"	"	"	242
	<u>Without appropriation</u>								
2.	Addition to the Zennana Amier Mahal, Madras. <i>April 1884</i>	<i>April 1884</i>	"	"	"	"	2730	2730	2730
	<u>Miscellaneous Irregularities</u>								
	<u>I Works for which Deviation Statements or Revised Estimates are required</u>								
3.	Addition to the Zennana Amier Mahal, Madras. <i>March 1884</i>	<i>March 1884</i>	74,801	64,220	"	"	"	"	2930
4.	Widening Promenade between Chapin Bridge and Fairlie's Creek and other Improvements near to the Chapin Park <i>March 1884</i>	<i>March 1884</i>	71,256	47,113	"	"	"	"	63

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

Orders by Government.

No 1732 W of 14th July/84

The Consulting Architect states that an estimate will be shortly sanctioned

Noted

The Consulting Architect states that the necessary application for Funds has been made.

No 10000 have been allotted - viz S.O. no 15 of 20th June/84.

The Consulting Architect states that a Deviation Statement will be got out shortly which will provide for all escapes over subheads.

The submission of a deviation statement - meant to cover all escapes over subheads is awaited

There are some large escapes over the subheads which took place when the work was carried out by the Executive Engineer Presidency Division, and as the Project will not be completed for some time

The submission of the complete revised estimate for the project referred to in the O. I. statement for March 1884, should be expedited

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

April

1884

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 Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	<u>Advances for materials</u>								
	Amount due by Messrs. Mansfield Brewster & Co. on account of Advance for Teakwood for Post and Telegraph Offices	June 1883	"	2,060	"	"	"	"	"
	<u>Excluded Local Miscellaneous Irregularities</u>								
	<u>Works for which Completion Reports are due—</u>								
6	Remodelling Central Tower of the Presidency College.	Aug. 1883	4690	5,012	322	"	"	"	"
	<u>Imperial</u>								
	<u>Excess over Estimate</u>								
7	Constructing Telegraph Office, Madras	March 1884	196,083	301,305	5,222	"	"	"	2,635

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

Orders by Government.

Since the Consulting Architect has been asked to get out a Revised Estimate or Deviation Statement to provide for all excesses.

Orders of Government still awaited

Under reference. See G. O. No. 3962 of 14th Feb/84

The Consulting Architect has promised to send in the Completion Report with his Supplemental Accounts for March 1884 which are now due—

Noted.

on receipt of a Completion report The Consulting Architect states that the work is almost completed and that the excesses will be well orders will be issued authorizing the Examiner of P.W. Accounts to admit the excesses.

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>Without appropriation</i>								
8.	Coordinating Telegraph Office, Madras.	April 1884	"	"	"	"	2635	2635	2635
	<i>Miscellaneous Irregularities</i>								
	<i>I Excesses over Subheads of Estimates</i>								
9.	Constructing Post Office	April 1884	316,720	296,298	"	"	"	"	11,374
	<i>II Appropriation in excess of probable requirements.</i>								
10.	Constructing Post Office	April 1884	316,720	296,298	"	38,200	11,374	"	11,374

of Executive Engineers for the Month of
orders of Government.

April 1884

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

Orders by Government.

well within 5 per cent of the estimate - some of the excesses are large, Orders of Government are solicited -

The Consulting Architect states that the necessary application for funds has been made.

An application for funds has been received & is under disposal.

The Consulting Architect states that this work is also almost completed, and probably there will be no excesses over the total of the estimate. Some of the excesses on this work are also large, but as from the Consulting Architect's statement they can be met from savings on other items - this explanation will be accepted with the approval of Government.

The Cong Architect's explanation of excess over sub heads may be accepted pending the sub mission of a completion report.

The unexpended balance of the estimate at end of March 1884 was Rs 31,799 6/- while the appropriation for 1884-85 is Rs 38,200/- or Rs 6,404/- in excess of probable requirements, and is brought to notice of Government.

The excess appropriation will be covered by estimates for stabling shortly expected.

D. L. Goudar

Examiner of P. W. Accounts, Madras.

To the Cong Archt
Hrs. the Secy of P.W. Accts
Hrs. the Secy of P.W. Accts