

17-8-02

[6]

Govt. of (188) Madras.

Mch 6538

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.
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.

B. No 670 W. 12.3.84

" 965 W. 9.4.84

" 1218 W. 13.5.84

G. B. No 396 W. 14.2.84

" " 1732 W. 14.7.84

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

Architect

FUND

Provincial & Imperial

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

No.

MADRAS,

Dated 31st July 1884.

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

No. 19885 of 13th August/84

D. P. Curdson

Examiner of P. W. Accounts,

Madras.

With Order

Ag. S. 32/8.

6.8.84 R. 9.8.84

7.8.84 R. 11.8.84

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.	
1	Provincial Without Estimate Tools and Plant Mathematical Instruments for Sergeant Smith R.R.	April 84	..	262	262	..	..	..	20
2	Miscellaneous Irregularities 1 works for which Deviations Statements or Revised Estimates are required Additions to the 3 annual Ames, Chahal, Madan	March 84	74881	68313	..	..	..	..	403
3	Widening promenade between Napi's bridge and Triplicane Creek Other Improvements to Chepauk Park	March 84	78225	48699	..	..	..	..	1586
4	Advances for materials Amount due by Messrs Kansfield Bremner Hos on account of advances for Teakwood for the Post and Telegraph offices at Chattras	June 83	..	2864	..	..	..	..	..

of Executive Engineers for the Month of orders of Government.

May

1884

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

Orders by Government.

The Consulting Architect
states that an Estimate
will be submitted
shortly for sanction

An estimate has been received & will
be sanctioned shortly.

Sanction is awaited
to the Deviation statement
which the Consulting
Architect states will
provide for all expenses

The Coy Architect should expedite
the submission of a deviation state-
ment for this work

Sanction to Revised
Estimate still awaited & Revised Estimate has been received
orders thereon will soon issue.

Final orders
awaited.

Under reference - vide G.O. No 396
Under reference - vide G.O. No 396
of 14th Feb 1884
of 14th Feb 1884

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

May 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 the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
5	Imperial Excess over Estimate Constructing a Telegraph office chaddas	March 84	2968	3011	500				2388
6	Without Appropriation Constructing a Telegraph office chaddas	April 84				5023	5023	2388	

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

Orders by Government.

Orders of Government to admit the Excess which is promised on receipt of the Completion Report are awaited. The Cons Architect will see that a Completion report is submitted at an early date for this work.

The Consulting Architect states that the necessary application for funds has been made. Orders of the Govt of India are awaited on the application for funds required for this work.

D. P. E. ...

5.8.84

7.8.84

Examiner C. W. A.
App. chaddas

To The Cons Architect
The Cons Architect
The Cons Architect

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

188

Examiner of P. W. Accounts,
Madras.