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 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.

F.C.
B.No. 670 W. 12-2-84

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

CENTRAL OFFICE OF ACCOUNTS.

Circle Architect Division

Fund Provincial, Imperial and Excluded Local

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of November 1883

No. ———

Madras,
Dated 2nd February 1884.

Rc 4065 a/14th Febry/84

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

D. C. Gordon

Examiner of P. W. Accounts,

Madras. 2/2

With disposal

15/2

Sub Sr Asst Secy

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

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of November 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.	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.			
	Provincial										
	Excess over Appropriation										
1	Erecting a Memorial to the late Right Honorable W. P. Adam	Oct. 1883				2500	4252	1752	222	The consulting Architect states that as soon as the revised Estimate is ready, application will be made for a further appropriation, but as there appears to be no necessity for waiting for this, the matter is referred to Government for orders.	No 406 W a/14th Dby/84 Item No 1. Early application should be made for the appropriation required to meet the expenditure during the current year.
	Miscellaneous Irregularities										
	I Works for which revised Estimate are required.										
2	Erecting a Memorial to the late Right Honorable W. P. Adam.	Septr. 1883	6644	8055	1411				222	2. The consulting Architect states that a revised Estimate for the work is under preparation in the Nilgiri Neilgherry Division.	Item No 2. The revised estimate should be submitted without delay.
3	Manufacture of bricks at Government Brick Field	Nov. 1883.	9769	10940						The consulting Architect states that the revised Estimate will be shortly submitted for sanction.	Noted

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

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of November 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.	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.			
	II Works for which Completion Reports are due										
4	Remodelling Central Museum of School of Arts	Sept. 1883	17352	17208						4. The Consulting Architect states that the Sub-divisional officer has been called upon to submit the Report as early as possible.	Item No 4. Completion report should be furnished to the Examiner as early as possible.
	Minor Works.										
5	Adding a Kitchen to Superintendent's quarters, Lying-in-Hospital	Nov. 1883	761	796						The Consulting Architect states that the Completion Report will be sent shortly.	Item No 5. — do — do
	III Advances for Materials										
6	Amount due by Messrs. Mansfield Brenner & Co. on account of advance for Teakwood for Post and Telegraph offices	June 1883		2800.						Early adjustment awaited.	Item No 6. Noted

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of November 1883

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.
	Imperial										
	Excess over Sub-heads of Estimate										
7	Constructing Telegraph office	Novr.	29683	28154					7282	7. The consulting Architect states that the Sub. divisional officer has been called upon to explain these large excesses. - This office pointed out that the Sub-divisional Officer should have submitted the explanations when the excesses were anticipated and obtained sanction to carry out work not provided for in the Estimate. The consulting Architect in reply states that the building will be finished at end of March 84, and at present no material excess is anticipated either in Rates or Quantities or Totals, and that it is now too early to submit any definite or accurate statements and that they will be sent in as soon after March 84 as possible. As the work will be completed in March the statements will be of no use. Orders of Government awaited.	New No 7. The Consulting Architect's report is accepted.
	Madras	1883			As Estimated		As executed		Excess		
	Sub-heads.										
	Brickwork above Ground & 1st floor	Cost			12792		12872		80		
	— do — with face-bricks	"			3021		3187		166		
	Cut stone fine work	"			27706		28867		1161		
	Roofing with Tiles	"			11430		11748		318		
	Stair case including supports &c	"			3421		4179		758		
	Cast iron covers & wire troughs	"			916		1521		606		
	Excluded Local										
	Miscellaneous Irregularities										
	Works for which Completion										
	Reports are due.										
8	Remodelling Central									8. The consulting Architect states that the completion Report has been forwarded to the Director of Public Instruction for countersignature.	New No 8. Noted.
	Tower of Residency College	Augt. 1883	4690	5012	322						

D. P. Condavey

Examiner of P. W. Accounts,

Madras.

The Consulting Architect to Govt. Mrs. the Examiner P. W. Accts