

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 those 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.
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.

CIRCLE *Architect Division*

FUND *Provincial & Excluded Local.*

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

No. —

MADRAS,

Dated *4th* March 1884.

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

No: *670 Wd/12-3-84*

P. P. Curran

Examiner of P. W. Accounts,

Madras.

With order

Sub-Inspector

14/3

15/3

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.	
	<u>Provincial</u> <u>Excess over Estimate</u> <u>and</u> <u>Excess over Appropriation</u>								
1.	Creating a memorial to the late R. Honble W. P. Adam.	Oct/83	6644	9644	2,800	2,500	3642	3142	1890.
	<u>Mis: Irregularities.</u>								
	1. Works for which Revised Estimates are required.								
2.	Creating a memorial to the late R. Honble W. P. Adams.	Sept/83	6644	9444	2800				
3.	Providing additional accommodation to the Government Central Museum Madras.	Dec/83	11615	9101.					
	<u>II Works for which Completion Report are due.</u>								
4.	Remodelling Central Museum of School of Arts.	September 1883	17352	17208					

of Executive Engineers for the Month of December 1883.
orders of Government.

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

Orders by Government.

No: 670 W d/ 12th March 1884

Item No: 1 An application has been received for Rs 4,000 which will be complied with

The revised estimate has been again called for

Item No: 2 Vide orders against item No: 1

Item No: 3 Noted

Item No: 4 Completion report should then be submitted

In G.O. No-406 W Dated 14th Feb/84 the Consulting Architect was ordered to make an early application for the additional appropriation required to meet the expenditure during the current year & to submit the Revised Estimate without delay.

Sanction to Revised Estimate and further appropriation of funds is awaited.

The consulting architect states that a Revised Estimate for this work is under preparation.

The Consulting Architect states that final payments have been made in Feb/84 that the Completion Report will follow shortly.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *December* 188*3*
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.	
5.	<i>Minor Works.</i> <i>Adding a kitchen to Superintendent's Quarters lying in Hospital.</i>	<i>September 1883</i>		<i>761</i>	<i>796</i>				
<i>III Advances for Materials.</i>									
6	<i>Amount due by Messrs Manfield Berners & Co on account of advance for Teakwood for Post & Telegraph offices.</i>	<i>June 1883</i>			<i>Rs 2800</i>				

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

Orders by Government.

The Consulting Architect states that the completion Report will be sent shortly.

Item No. 5 Submission of the Completion report should be expedited

Orders of Government in respect to the adjustment of this item are awaited.

Item No. 6 Under reference

(O.M. Mr. Chisholm has been authorized on this subject)

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of *December* 188*3*
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.	
	<i>Excludes Local Miscellaneous Irregularities Works for which Completion Reports are due.</i>								
7.	<i>Remodelling Central Tower of Presidency College.</i>	<i>August 1883</i>	<i>4690</i>	<i>5012</i>	<i>322</i>				

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

Orders by Government.

The Consulting Architect states that the Completion Report was forwarded to the Director of Public Instruction for his signature. The Report has been due to this office since August last.

Item No. 7 The submission of the Completion report to the Examiner P.W. Accounts should be expedited

D. P. Caraway

Examiner of P. W. Accounts,
Madras.

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

Wm. H. B.