

Q. 6. No 296 W 7/14-2. 84
B. No 670 W. " 12. 3. 84
" 965 W " 9-11-84
" 1218 W " 13-5. 84

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 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.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE *Architect Division*

FUND *Provincial Excluded Local and Imperial.*

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

No. _____

MADRAS.
Dated *2nd June* 1884.

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

J. C. Karavay

Examiner of P. W. Accounts,

Madras.

With despatch

Subm Recd Regd

49/6
13.6.84
18/6/84

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.	
	<i>Provincial</i> <i>Excess over Appropriation</i>								
1	<i>Additions and Improvements to the P.W. Offices</i> <i>Chhapak</i>	<i>March 1884</i>				<i>51,700</i>	<i>56,845</i>	<i>5,145</i>	<i>13,806</i>
	<i>Miscellaneous Irregularities</i> <i>I Works for which Deviation Statements or Revised Estimates are required</i>								
2	<i>Additions to the General</i> <i>Minor Mahal Works</i>	<i>Dec 1883</i>							

of Executive Engineers for the Month of
orders of Government.

March 1884

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

Orders by Government.

The Consulting Architect states that a Bill for Rs 5350 was received late in March 1884 from the P.W. Stores on account of articles supplied for the work and that this charge was not anticipated when an Additional Appropriation of Rs 10,000 was applied for. As it is too late now to make an Appropriation the excess will be passed if approved of by Government.

Item No 1 The excess expenditure may be passed in account

Some of the Sub heads of this work have been exceeded, and the Consulting Architect states that

Item 2. The long needed will see that a deviation Statement is submitted at an early date - Date

Provincial Statement of Objectionable Items in the Accounts
requiring the

of Executive Engineers for the Month of
orders of Government.

March 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.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
3.	Widening Promenade between Napier Bridge and Triplicane Creek and other Improvements re to Chapak Park	March	7,256	17,050					
II. Advances for Materials									
4.	Amount due by Messrs Mansfield Birrner & Co on account of advance for Teakwood for Post and Telegraph Offices	June	2864						

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

Orders by Government.

that a Deviation Statement will be sanctioned—
Sanction Awaited.

There are some large excesses on this work which occurred when the work was carried out by the Executive Engineer Presidency Division and as there is no probability of the work being completed for some time, the Consulting Architect has been asked to get out a Deviation Statement providing for all excesses.

Orders of Government Item No 4 under reference still awaited.

Item 3 A complete revised estimate for this project has been called for—
from called for—

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>Excluded Local Funds</u>								
	<u>Miscellaneous Irregularities</u>								
	Works for which Completion Reports are due.								
5	Remodelling Central Tower of Presidency College	1890	5,012	322					
	<u>Imperial</u>								
	Excess over Estimate and Appropriation								
6	Constructing Telegraph Office at Madras	March 1894	2,96,883	2,90,670	2,587	62,000	64,837	2,837	707

of Executive Engineers for the Month of
orders of Government.

March 1884

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
The Consulting Architect states that the Completion Report will be submitted very soon. Explanation for these excesses has been omitted by the Consulting Architect and has been asked for now. The excess over appropriation requires approval of Government.	See that a complete report is forwarded to the Exr P.W.A. without further delay. Explanation of these excesses is awaited. The excess expenditure over appropriation may be passed in account. The Eng. Architect Wm. H. P. W. A. V. Des. W. 20/6/84 D. L. Gonsou