

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 Examiners 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.

857 W. M. 13/12/81

8092

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE *Madras Harbour Works*

FUND *Imperial and Provincial*
(In Dup.)

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of *October* 1881.

No. _____

MADRAS
Dated *20th Jan* 1882.
Recd. 23rd

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

D. P. Gordon

Examiner of P. W. Accounts,
Madras.

Be N^o 245 W. M. 30th January 1882

Encl. in Receipt Repr.

With orders

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.	
	Harbour Works North Pier				Imperial				
	Setting blocks		20/11/20	207641	6501	27114	27114	2871	
	Concrete blocks North & South Pier		18/3/39	1878076	4679	113157	113157	6812	
	South Pier Rubble stone in surf bank and Base		689820	890108	288	115143	115143	6812	
	Total Contingencies		178806	229427	50621	67099	67099	2183	
	Miscellaneous irregularities Non Submission of work Vouchers								
6	1 for Moorings								
7	1 for beach Improvements								
	Abstract Estimate for								
8	Moorings								
9	Light Houses								
	Non Submission of Stock and Tools and Plant Returns								

of Executive Engineers for the Month of *October*
orders of Government.

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

Orders by Government.

Referred to Government for orders. The Superintendent of Works states that latter portion of work has proved more costly than expected.

Wages have to be charged to this head when very little work was done hence the excess

Estimate insufficient

The non submission of these documents is

Steps should be taken for the removal of these objectionable items

The work vouchers referred

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.	
10	Stock Return for the year ending 30 th September 1881 Tools and Plant do do 30 th September 1881								

of Executive Engineers for the Month of *October* 1881
Orders of Government.

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

Orders by Government.

is brought to notice of Government

should be forwarded to the
should be forwarded to the
Ex. W. Accounts without delay.

Superintendent M. A. W.
The 1st of the Ex. W. A. W. ✓

Attest

Desat
30/1/82

D. C. L. L. L.

Examiner of P. W. Accounts,

Madras.

At 16/1/82