

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 unincorporated in 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 64a.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Madras Harbour

FUND Imperial
Productive Public Works

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of March 1882

No. _____

MADRAS,

Dated June 1882

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

D. P. Casuarina

Examiner of P. W. Accounts,

Madras.

N^o 11, 79 wdy 13.6

10.6.82

W. K. S. Rao

25/6

24/5/6

12/6

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	<u>Imperial</u> <u>Excess over Estimate</u> Madras Harbour works		574518597772234527						92/10
	<u>Miscellaneous Irregularities</u> works for which revised estimates are likely to be required.								
2	Madras Harbour works				as above				

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

Orders by Government.

Sanction to the revised estimate is awarded.

N. 1879 Md/13th June/82

The revised estimate is still under consideration.

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Do

To

The Supdt. Madras H. Works
thru the Revenue P. W. Accounts

D. C. London

Examiner of P. W. Accounts,

Madras.

22/12/81

19TH MAY 1882, No. 374, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following letter from J. G. FERRAND, Esq., Superintendent of Stationery, to the Chief Secretary to Government, dated Madras, 10th May 1882, No. 182 :—

In forwarding the enclosed report from the Committee for Examining Inks, I beg to add, first, that G. D. Iyah Pillai, whose tender for black ink is recommended for acceptance, is the well-known Madras Ink-maker referred to in the correspondence noted in the margin.

2. As regards price his rate is six annas per dozen papers. The last invoice price of the ink-powders received from England is 1s. 1d. per dozen. Amrita Lall Roy of Calcutta, whose ink forms the subject of the Proceedings of the Government of India, communicated in Madras Government Proceedings, 28th ultimo, No. 344, just received, is one of the tenderers to supply Madras with black ink, and he offers to do so at Annas 8 Pies 3 per dozen papers. Iyah Pillai's ink is preferred by the Committee to his. The Calcutta price of his ink in bottle, as stated in the Proceedings of Government of India above referred to, is Rs. 2 per dozen quarts. A dozen powders produces six quarts, and the cost of a dozen quarts of Iyah Pillai's ink exclusive of bottles will be As. 12.

ENCLOSURES.

Report, dated 10th May 1882, from (Major E. A. BRUCE, Deputy Assistant Commissary-General, C. D. MACLEAN, Esq., Acting Sub-Secretary to the Board of Revenue, Surgeon T. K. ROGERS, M.B., F.R.C.S., Chemical Examiner, E. M. PALMER, Esq., Assistant Accountant-General, and J. G. FERRAND, Esq., Superintendent of Stationery), the Committee for Examining Inks, to the Chief Secretary to Government.

With reference to G.O., 31st October 1881, No. 2100, we beg to report that the following tenders were opened at the Stationery Office on 15th February last, for the supply of black and red inks of Indian manufacture :—

Names of Tenderers.	FOR BLACK INK-POWDER, 3,640 DOZEN OF 1½ OUNCE EACH PAPER.			FOR RED INK-POWDER, 30 OUNCES IN PAPER, 1 DOZ. = 1 OZ.			Value of Tender	Bank's receipt for deposit as security.
	Per doz. rate.	RS.	A. P.	Per oz. rate.	RS.	A. P.		
		0	10	5		0	13	7
1. G. D. Iyah Pillai ..	Doz.	0	6	0	..	..	RS. A. P. 1,366 0 0	RS. A. P. 70 0 0
2. M. Narasimooloo Chetty ..	..	0	5	0	Oz.	0 2 6	1,142 3 0	64 0 0
3. Goordondoss Birjubookondoss and Co. ..	..	0	6	6	..	..	1,478 12 0	75 0 0
4. Theagaraya Moodelly ..	..	0	6	0	Doz.	0 7 6	..	100 0 0
5. Mr. Kelkar, Poona ..	..	0	7	0	..	..	..	Money Order. 80 0 0
6. Amrita Lall Roy, Calcutta ..	..	0	5	3	..	..	..	Calcutta Currency Notes 95 0 0

2. Narasimooloo Chetty and Theagaroya Chetty who alone tendered for red ink made each a pint of his ink in our presence. The former acknowledged his powder to be fuchsine and the latter his to be poncean. There was thus really no tender for red ink of Indian manufacture.

3. The samples of black ink furnished with the above tenders were tried by us and tested by Dr. Rogers, Chemical Examiner, whose report on these and on the inks specified in the margin is herewith forwarded. Dr. Rogers

Morrell's Registration black ink.

Dr. Waldie's black ink, tested under instructions dem-
officially received from Government.

also laid before the Committee specimens
of writing executed with the various inks which
had been submitted to a considerable number of

tests, showing how they had borne them. We beg to recommend the acceptance of the tender of G. D. Iyah Pillai, whose we consider to be on the whole the best of the inks tendered; and we do not think that an ink inferior to this should be supplied to Public Offices.

From Surgeon T. K. ROGERS, M.B., F.R.C.S. & F.C.S., London, Chemical Examiner, to the Superintendent of Stationery, dated Madras, 6th May 1882, No. 77.

As requested at the last meeting of the Committee, I have the honor to submit a brief abstract of the conclusions arrived at from the results of the various tests and trials which were for the most part shown to the Committee.

2. The two inks tendered in solution were both of excellent quality, but "Waldie's Black Writing Ink" was superior to "Morrell's Registration Ink."

3. The seven samples of inks tendered in powder are decidedly inferior in quality to "Morrell's" ink.

The results obtained with Iyah Pillai's ink were in every respect slightly superior to those obtained from the other six samples.

And Iyah Pillai's ink keeps much better than the other six samples, which grow mouldy after a very brief exposure.

ORDER—dated 19th May 1882, No. 374, Financial.

The Government sanction the acceptance of Iyah Pillai's tender for the supply of black ink; it is noted that there was no tender for red ink of Indian manufacture, the samples produced being merely fuchsine and poncean powders.

(True Extract.)

Quarster
Acting Chief Secretary.

To the Superintendent of Stationery.
" Departments of Government. (P.H. 2)

Mr. C. S. 3157.
Govt. of (1882) Madras.
FINANCIAL.

Recd by

P. C. S. S. S.

Order, dated 19th May 1882, No. 374.

10.10.1882/15.10.1882

Recorded

B. C.