

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 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. Code.
Part No. M 64a.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 2nd

FUND Imperial and Provincial

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.

J. P. Condon

Examiner of P. W. Accounts,
Madras.

MS. 34/6-
5/12/16. R. 17/16

502/6

Mr. Order
Rtd in Receipt Regs

10TH MAY 1882, No. 1190 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General
Account.

No. 70.

READ—the following G.O., dated 9th February 1882, No. 215, Financial.

Read—letter from the Accountant-General, Madras, dated 7th February 1882, No. 518.

Order—dated 9th February 1882, No. 215, Financial.

The statement furnished by the Accountant-General shows that the new Provincial scheme, applied to the budget estimate figures of 1882-83, will result in a Provincial deficit of Rs. 1,25,394. Setting, however, against this the anticipated Provincial balance (Rs. 3,74,606) at the close of the current year, there remains in hand a sum of Rs. 2,49,212, of which two lakhs will be added to the Public Works grant and the balance held in reserve. It is probable that the financial position will be somewhat improved when the Government of India consider the budget, as any reductions in the estimates of charges will result in placing a corresponding sum to the credit of this Government.

(True Extract.)

(Signed) R. DAVIDSON,
Chief Secretary.

To the Public Works Department.

No. 70-A.

READ—the following Official Memorandum from C. G. MASTER, Esq., Acting Chief Secretary to Government, dated 3rd May 1882, Miscellaneous No. 427, Financial :—

With reference to office note, No. 11 E., dated 14th April 1882, the Chief Engineer, Public Works Department, is informed that the two lakhs additional Provincial grant may be assigned to works as may be desired.

No. 71.

ORDER—dated 10th May 1882, No. 1190 W., Public Works.

The Government having had under consideration the demands against the Provincial Reserve of 1882-83 on account of Major Works, resolve to make the following appropriations of funds :—

Budget Item.	Work.	Amount of Estimate.	Present Grant.	Additional Appropriation now made.	Total.
	<i>Class A Works—Budget of 1882-83.</i>	RS.	RS.	RS.	RS.
2	Taluk Cutcherry at Wárajápet, North Arcot District	29,800	18,200	1,800	
3	Cutcherry at Manjakuppam for Collector of South Arcot	19,770	15,000	5,000	
10	Improvements to the Collector's Cutcherry at Masulipatam, Kistna District	34,130	15,000	5,000	
13	Taluk Cutcherry at Dharmapuri, Salem District.	27,050	15,000	5,000	
15	First-class Taluk Cutcherry at Perambalur, Trichinopoly District	27,000	15,000	5,000	
43	Preservation of Tirumal Naick's Palace, Madura District	1,62,955	15,000	10,000	
					31,800
	<i>Class B Works—Budget of 1882-83.</i>				
2	Taluk Cutcherry at Harpanahalli, Bellary District	26,715	...	20,000	
3	Taluk Cutcherry at Adoni, Bellary District	31,680	...	20,000	
9	Third-class Taluk Cutcherry at Pentapad, Godáviri District	7,200	...	7,200	
10	Taluk Cutcherry at Potavaram, Godáviri District	7,600	...	7,600	
21	Deputy Tahsildar's Cutcherry at Omalur, Salem District	9,020	...	9,020	
35	District Munsif's Court at Bapatla, Kistna District	12,320	...	12,320	
39	Alterations and improvements to the Sub-Magistrate's Cutcherry at Allúr, Nellore District	6,870	...	6,600	
41	Sub-Magistrate's Cutcherry at Virudupati, Tinnevely District	7,300	...	7,300	
54	Executive Engineer's Office at Waltair with accommodation for Overseers' Offices and Stores	7,635	...	7,635	
	Sub-Magistrate's Cutcherry and Sub-Jail at Párvatipur, Vizagapatam District.*				97,675

* Allotments will be made on receipt of reply from the Superintending Engineer to memorandum No. 49 E., dated 27th April 1882.

	RS.	RS.
Grant-in-aid of Ootacamund Improvement Scheme	75,000	
Do. of Wynaad Road, i.e., from Ootacamund to Gúdalur	40,000	
		1,15,000

2. The additional appropriations now made for items 2, 3, 10, 13, and 15 of the Provincial Budget, Class A Works, provide either for the completion of the works or admit of the total expenditure in the year, amounting to Rs. 20,000, which may be assumed to be the maximum outlay on works of this character. Superintending Engineers will be expected to see that proper arrangements are made for utilizing the funds.

3. The budget appropriation of Rs. 15,000 for item 43, Tirumal Naick's Palace, has now been increased by Rs. 10,000 to admit of certain additional work proposed by the Consulting Architect being proceeded with. Regarding this Mr. Chisholm will submit a special report accompanied by regular estimates.

4. The selection for assignments to Class B Works has been made generally in accordance with priority of sanction. It is considered desirable that these old

standing demands should first be cleared off. At the same time there are a few demands of more recent date which press for acceptance. Among these may be indicated the requirements of the new Anantapur District on account of accommodation for establishments, proposals for which will be considered on submission in the regular way by the Superintending Engineer.

5. Substantial instalments of the grants-in-aid for the proposed Ootacamund Improvements and the Wynaad Roads are also provided for. The President of the Ootacamund Municipal Commission will be requested in the Financial Department to indicate the specific objects enumerated in G.O., No. 286 W., dated 1st February 1882, to which he would propose to devote the money. On these being considered and approved of further orders will issue as to the transfer of the sum of Rs. 75,000 now reserved.

6. As regards the grant for the road from Ootacamund to Gúdalur, it is observed from letter No. 1 of 17th March 1882 from the President of the Nilgiri Local Fund Board that towards the improvement of the road in question the following Local Funds are available for the current official year:—

	RS.
Last year's balance	14,000
Current year's assignment	4,500
Total	18,500

If to this be added the proposed allotment of Rs. 40,000, there will be a round sum of Rs. 60,000, which, if judiciously expended, should result in a marked improvement of one of the great lines of communication needed for the development of the planting and mining interests of the Wynaad. Were the departmental establishments in full and efficient working order, it can scarcely be doubted that the grant of Rs. 40,000 now proposed to be given should be spent through its agency, and a strong effort to accomplish this should be made by the Superintending Engineer, who will submit a very early report on the subject. Meanwhile the amount will be reserved for the object specified.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
„ the Examiner of Public Works Accounts.
„ the Financial Department.

„Copy arch. to Govt.

Exd. A. F. Goodall.
Spare Copies

★
GENERAL
ACCOUNT.

Govt. of Madras.
PUBLIC WORKS.

Dated May, 10th.

Recd.

Encl.

G.O., 10th May 1882, No. 1190W.

MAY.
Nos. 70-71.

Funds.

*Distribution of the Provincial Reserve of
1882-83 on account of Major Works.*

Mr. Secy: 5807

Expenditure

Not 8/6.

[Faint handwritten notes and bleed-through from the reverse side of the page.]