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 unincluded 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.
B. Abstract detail estimate by sub-heads, and so on.

1. Submitted to Chief Engineer.
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.

762w. 8.3.83
1365W. 10.5.83
1744W 21.6.83

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O.W 5868/83

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

CENTRAL OFFICE OF ACCOUNTS.

RCLE Fourth

ND Provincial and Imperial

ovincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April **1883.**

No 1999W d/19-7-83

Madras,
Dated 11 July 1883.

Forwarded for orders to the Secretary to Govern-
nt, Public Works Department, Madras.

D. P. Corcoran

Examiner of P. W. Accounts,
Madras.

With order

E. in Receipt Regr

[P. W. D. Madras Form No. M 64 a—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April 1883 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts in which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Provincial **Nilgiri Division** **Want of Estimates**										No. 1999 Wdy 19th July /83-
1	1/3 of the loss on Stock manufacture for 1882-8	January 1883	.	289	289					The Executive Engineer has offered no explanation as to the steps taken to remove this Objection which has been outstanding since January 1883	The Supdg. Engr. will at once take necessary action to remedy this irregularity.
	Purchase of Mr. Brown property for a Telegra office at Vythery-	March 1883	.	4500	4500					In the statement of objectionable Items for March 1883 the Executive Engineer Stated that a valuation Statement would be prepared as Soon as a Subordinate was available to be deputed to the Spot for the purpose.	Attention drawn to orders issued in O. I. S. for March 1883.
3	Repairs to Governmt. House and Subsidia Buildings at Ooty	March 1883		1018	1018				407	The Executive Engineer States that Sanction to Estimate will be obtained immediately - The Same explanation was offered last month	Attention drawn to order issued in O. I. S. for March 1883.

[P. W. D. Madras Form No. M 64 a—Inner Sheet.

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4	Conservancy of the ootacomund lake	March 1883	.	517	517				399	Executive Engineer States that Sanction to estimate will be obtained immediately	Sanction should be obtained at once.
5	Excess Over Estimate Repairing white and Colour washing Government House and Subsidiary building at ootacomund	June 1882	1530	2220	690					In the final remarks in the statement of objectionable Items for July 1882 the Executive Engineer Stated that the Completion report has not yet been received from the Supervisor. No steps have apparently yet been taken to remove this objection which has been outstanding Since June 1882	attention drawn to the O. I. S for March 1883

[P. W. D. Madras Form No. M 64 a—Inner Sheet.

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6	Manufacture of stock materials at Wellington	Febry 1883	2160	3985 517	1825					The Superintending Engineer has been requested to obtain the Orders of Government in regard to the excess outlay with reference to Go. No. 762 W. of 8th March 1883	For Supdg Engrs early attention.
7	Withs ~~Co~~thout Appropriation Constructing Barrack and latrines for Sappers and Miners at Kandal and Store House	April 1883					1016	1016	1016	The Executive Engineer States that Funds have been applied for	Funds will be appropriated later in the year.
	Miscellaneous Irregularities. Excess Over Reserve Stock Limit										
8	Stock balance On 30th April 1883 Reserve Limit Excess			18168 6000 12168						The Executive Engineer States that this will be reduced as soon as the large quantity of bricks which have been manufactured are issued to works and of which there is an immediate prospect	The bricks should be issued and this account reduced.

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	Advance to work people										
9	Constructing Barracks and Latrines for Sappers and Miners of Ooty –			800						Sanction of Government should have been obtained to this advance vide Go No. 2656 W. dated 12th October 1882	The sanction of Govt should have been obtained to this advance, as it is over Rs. 500 and Supdg. Engr. will apply for it early.
10	Overpayment to Contractors. –										
	Amount due from Contractor Arokeachary	Decr 1882		10-2-6						This amount has been outstanding since December 1882 and Executive Engineer does not state what steps have been taken to recover it –	For Supdg. Engr's attention. The overpayment should be refunded at once
	Completion reports due										
	Nilgiri Division										
11	Works estimated to Cost below Rs 2500 1 work		1000	896						The want of Completion reports is brought to notice of Government	Orders issued in O. I. S for March 1883 should receive early attention.
12	North Arcot Division Works estimated to Cost below Rs 2500 8 works		4617	4663							

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	Miscellaneous Irregularities (continued) Coimbatore Division Unadjested Rents.										
13	Rent due from Mangalore Municipality from May 1882 Rs 446-14-0									The Superintending Engineer States that he is awaiting a reply to a reference made by him to the Executive Engineer.	Early adjustment will be looked for.
	Miscellaneous Advances										
14	Repairing Sea wall and protecting the Shore at Beypore from the action of the Sea Rs 5159-2-11									In their Order No. 1523 W Dated 31st May 1883 Government State that they will await receipt of a Communication on the Subject from the Consulting Engineer for Railways	Noted

[P. W. D. Madras Form No. M 64 a—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April 188 3 **requiring the orders of Government.**

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	North Arcot works for which Revised estimate are necessary.										
15	Taluq Cutcherry at wallajapett.	Jany 1883	2 980	15378					750	Executive Engineer States that a revised estimate for this work is under preparation	Noted
	Imperial Nilgiri Division without estimate										
16	2/3 of the loss of Stock manufacture at Wellington for 1881-82	Jany 1883		576						In the Statement of Objectionable Items for March 1883 the Executive Engineer Stated that an estimate would be Submitted for Sanction at once apparently. no steps appear to have been taken to remove the objection	attention drawn to remarks in O. I. S. for March 1883

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April 1883 requiring the orders of Government.

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	Completion reports due											
17	Additions to the Hospital attached to the Lawrence Asylum Girls School at Lovedale		4800	4525						Completion Reports are due for these works.		Submission of these two completion reports should be hastened.
	Constructing Masonry drains to the married Quarters Wellington		1822	1552								
	Coimbatore Division											
	Completion reports due											
18	works Costing Rs 2500 and under Imperial 3 works		1378	1309						Do.		Submission should be expedited.
	North Arcot											
	Completion Reports works Costing Rs 2500 and under											The Supdg Engr will arrange for the submission of the completion reports due.
19	Imperial Military 3 works		791	759								
	Imperial other Services 5 works		2100	2079						Do.		Ch CJ. 15/7.

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

11/7

The Supdg Engr Fourth Circle thro the Examiner P.W. Accounts

13/7

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 71.

Read—the following letter from R. G. MACDONALD, Esq., Acting Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 2nd March 1883, No. 184 W. :—

I have the honor to report that I inspected the office of the Executive Engineer of the Nílgiri Division on the 19th ultimo. The officer in charge, Mr. J. C. Larminie, Executive Engineer, 3rd Grade, and the Accountant, P. Vencataroyloo, 5th Grade, were both present.

2. The office was last inspected by an Accounts Officer on the 18th September 1882. The report and orders thereon will be found in G.O., No. 2563 W., dated 2nd October 1882. The office was not then in a satisfactory condition.

3. I am able to report that the points brought to notice in the last inspection report have all had attention, and that the accounts work of the division is now in a very fair state. The difficulties under which work is carried on, and the necessity for employing daily labor to a large extent, increase the work of the Accountant and the accounts duties of the Executive Engineer very largely. There are still far too many items in the audit notes; but a great advance has been secured, and I have every hope the progress will be continuous. The Accountant should strive to remove all necessity for the entry of items in audit notes.

4. The Executive Engineer is the only regular disburser in the division, but large payments are made through imprest-holders, who are—

	RS.
Sergeant MacAlister, with	600
„ Smith, with	1,500
„ Hollingsworth, with	400
Total ...	2,500

The remark just made applies primarily to Sergeant Smith; and it seems worthy of consideration whether a cashier should not be appointed to make payments, under the Executive Engineer's orders, in the presence of the Executive Engineer or of the Upper Subordinate in charge of the works. The Executive Engineer makes all special payments, other than those for daily labor, of amounts over Rs. 50 each. He keeps only a trifling sum in his cash-chest, and takes full advantage of the banking facilities at his command.

5. Two temporary sub-divisions have been sanctioned,* and Sergeants MacAlister and Smith draw sub-divisional allowances.

6. The amount of Sergeant Smith's imprest being over Rs. 1,000, the sanction of Government is necessary† thereto, and this the Executive Engineer has applied for through the proper channel, viz., the Superintending Engineer.

7. The cash-book and cash abstract book are in order. The register of works is now almost up to date, and is supplied with an index. Rates are now shown in it.

8. Works abstracts are prepared in the Divisional Office. They involve much labor, which can only be avoided by giving up the system of working by daily

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* *Vide* G.O., No. 41 W., dated 8th January 1883.

† *Vide* paragraph 1208 of Code.

labor. The measurements of work done were found to be duly reported to the Divisional Office. The statements, in works abstracts, of materials at site require attention. The amount involved is large, Rs. 37,219 at the 31st December 1882. It should be clearly shown every month that the officer in charge of the work admits possession of materials at site to the amount shown in the works abstracts made out in the Divisional Office.

9. The old losses in the stock accounts have been cleared off; but still the stock accounts need careful attention. The value of stock in hand at the 31st January 1883 was, exclusive of manufactures, Rs. 4,693. Stock was taken at Wellington by Mr. Traill in September and October 1882, and at Ootacamund by Conductor Keenan in September 1882. The quantites were then correct. It is not easy to say whether the book rates of stock are now fair and reasonable with reference to the rates at which stock is now manufactured or purchased or not. The rates of manufacture and purchase are not settled.

10. However, it is the account of manufacture that needs special attention. It is now in correct form. The debits are shown in detail of operations and of different articles (classes of tiles, &c.), and the outturn is shown. But the rates at which the outturn is being charged off are not sufficient to clear off the debit in the case of bricks at Ootacamund. They are sufficient in the case of bricks at Wellington. There has been excessive outlay on bricks at Ootacamund. The question of responsibility for this is an administrative one. The course to follow as regards the accounts is that the works for which the bricks were being made shall be charged with the full costs of the bricks, however high it may have reached. The rates of issue should be fixed to secure this result, *vide* G.O., No. 2848 W., dated 15th November 1881.

11. There is a debit under Land, Kilns, &c., of Rs. 1,478 for land and kilns in connection with brick-making at Ootacamund, and one of Rs. 769 on account of a kiln for lime-making at the same place. It is intended to charge off this year's share of these debits in March, and this should not be forgotten.

12. The following is briefly the condition of the principal books and records of the office. The books and records are, as a rule, neither clean nor neat:—

(1.) *Cash Book.*—In order and posted to date.
(2.) *Imprest Accounts.*—In order and posted to date.
(3.) *Cash Abstract Book.*—In order and posted to date.
(4.) *Abstract of Stock Receipts.*—In order.
(5.) *Abstract of Issues.*—In order.
(6.) *Statement of Stock Receipts, Issues and Balance.*—In order.
(7.) *Stock Abstract Book.*—In order and posted to 31st January 1883.
(8.) *Stock Register.*—In order and posted to 31st January 1883.
(9.) *Stock Sub-ledger.*—Not used.
(10.) *Balance Return of Tools and Plant.*—Posted to 31st January 1883.
(11.) *Ten-day Reports.*—Generally received late in Divisional Office.
(12.) *Works Abstracts.*—To date, but not neat.
(13.) *Register of Works.*—Posted fully to 31st December 1882 and partly to 31st January 1883.
(14.) *Schedule of Miscellaneous Advances.*—See below.
(15.) *Schedule of Deposits.*—See below.
(16.) *Schedule of Stock Purchases and Sales.*—See below.
(17.) *Contractors' Ledger.*—To 31st December 1882 only.
(18.) *List of Rentable Buildings.*—In order now.
(19.) *List of Buildings and Lands.*—Not ready yet.
(20.) *Rate Book or Schedule.*—Does not show current rates.
(21.) *Postal Register.*—In order.
(22.) *Service Books.*—In order.

13. The correctness of the Executive Engineer's drawing account balance on the 31st January 1883 was proved.

14. Cheques are now crossed with the next higher sum in words as prescribed in paragraph 1231-A of Code. Counterfoils of used cheque books are carefully kept.

I explained that the paid cheques returned by the treasury at the end of each month, when the Executive Engineer gives a consolidated receipt for all payments on his account, should be very carefully filed, as they have, I understand, to be kept for twenty years according to a decision of the Government of India, which, however, has not been communicated to this office. Inquiry will be made on the point. The Executive Engineer is not yet in possession of cheques paid from April to December 1882 at the Ootacamund Treasury, but he has asked for them.

15. A small stock of blank cheque books should always be kept in hand in Executive Engineer's own possession.

16. The storekeeper had not given security at the date of the inspection; but he had, previously, been instructed to do so within a fixed period which had not elapsed.

17. Corrections are carried out in the books sometimes irregularly, *vide* Code, paragraph 1552. This Code rule is laid down especially with respect to the cash book; but it should be observed in connection with all books and papers relating to accounts.

18. The ten-day reports of subordinates in charge of works are generally received after due date, and the compilation of the works abstracts and the other duties of the Accountant are thereby hindered. This delay is said by the Accountant to be the cause of the late submission or work vouchers to the Examiner's Office, which has been complained of.

19. Advances to workmen are still necessary. They are properly dealt with in the works' accounts, *i.e.*, the advances are shown under a temporary sub-head and written off to permanent sub-heads as they are worked off.

20. The contract system is being introduced in this division. No security in cash or Government paper has been taken in any case, and no bond has been executed in the case of the contractor for the Cinchona shed; but other contractors have executed bonds, and five (not ten as usual) per cent. is deducted from payments as a guarantee fund.

21. There is a register of accepted tenders kept.

22. Contractors will in future be asked to initial their accounts in the ledger as prescribed in Code, paragraph 1691, as the contractors are working in the station in which the office is situated; this is possible. The ledger should be kept up to date.

23. Particulars of the item of Rs. 4-11-0 mentioned in paragraph 13 of last report as due since March 1881 from a contractor of the late West Coast Division cannot be traced either in this office or that of the Executive Engineer; and he is therefore about to apply to the Superintending Engineer for authority to write it off as a contingency.

24. Measurement books of subordinates should when filled be sent for record into the Executive Engineer's Office.

25. The completion reports which were in arrears have all been submitted.

26. There are some surplus materials in the Executive Engineer's possession which are not on the stock books. They might perhaps be sold and the proceeds brought to account to credit of Provincial Revenue.

27. Bricks, tiles, and lime are chiefly obtained by manufacture—timber is obtained through the Forest Department, to which advances have to be given for carriage, &c. The amount outstanding at present in the miscellaneous advance account under this head is Rs. 562-8-0.

28. The furniture of Government House at Ootacamund is not borne upon the Executive Engineer's tools and plant return, and he has no account thereof. The furniture of the Viceregal residence at Calcutta is borne upon the Public Works Department Tools and Plant returns, and is taken stock of once a year when the Viceroy is absent.

29. All old and unserviceable tools and plant have not been disposed of, but the matter is occupying Executive Engineer's attention. Tools and plant were counted when stock was taken, *vide* paragraph 8 above.

CW 579

30. The miscellaneous advance account needs some attention. The following are the items which should be adjusted without delay:—

	RS.	A.	P.
Advance to procure carpenters from Pálghat	58	4	4
Apprentice instruction allowance to Conductor Keenan	243	8	9
House-rent paid to Mr. Campbell, Apprentice Overseer ...	17	8	0
Cost of passage by steamer provided for Mr. Larminie, Executive Engineer	137	0	0
Advance to Sub-Conductor Sanderson in Bombay	250	0	0
Erecting a swing at Breek's Memorial School, Ootacamund ...	3	14	0
Deputy Conservator of Forests for carting firewood	562	8	0
Hire of Government cattle to Members of the Department ...	204	8	0

31. There is a balance of Rs. 1,337-15-11 in the deposit account, which is the amount unspent of a contribution received from the Forest Department for construction of a house at Manantoddy for the Deputy Conservator.

32. There is a sum of Rs. 56-9-4 at the credit of deposits, which is the result to 31st January 1883 of the expenditure on feeding bullocks less the value of their labor. Granted that the propriety of keeping live stock has been admitted, there is no objection to the manner of keeping the account. It may be noted, however, that no account is taken of the possible death of live stock.

33. Nineteen small works are in progress without estimate, the amount expended being Rs. 2,673; and three works show an excess over estimate of Rs. 1,025. All expenditure is covered by appropriation. The works without estimate are items of military requisition which have to be undertaken without delay.

No. 72.

Order—dated 8th March 1883, No. 762 W., Public Works.

Communicated to the Superintending Engineer, Fourth Circle, who will direct the attention of the Executive Engineer, Nílgiri Division, to the remarks and suggestions of the Examiner of Public Works Accounts.

2. The improvement in the condition of the office since the date of the previous inspection is satisfactory.

3. Authority was granted in G.O., No. 645 W., dated 27th February 1883, for a temporary increase in the amount of the imprest held by Serjeant Smith.

4. The Superintending Engineer will report on the subject of paragraph 10 of the Examiner's letter.

5. It is not considered desirable to bring the furniture at Government House, Ootacamund, on the returns of the Public Works Department.

6. The expenditure referred to in paragraph 33 of the Examiner's report should be regularised without delay.

(True Extract.)

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

To the Superintending Engineer, Fourth Circle.
„ Examiner, Public Works Accounts.

Exd. C. Howarth.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated March, 8th.

Recd. *Encl.*

G.O., 8th March 1883, No. 762 W.

MARCH.
Nos. 71-72.

Inspection

Passing orders on the report of the — of the Nílgiri Divisional Office by the Examiner, Public Works Accounts.

NOTES.

Reference to Madras P. W. D. Code.

Chapter XIV.—Paras. 1829 to 1832.

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PW. 5796/13

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

Rc 2000W d/19-7-83

CENTRAL OFFICE OF ACCOUNTS.

Circle Fifth

Fund Imperial and Provincial

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April **188**3.

No. ______

Madras,
Dated 9th July 1883.

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

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

Write order

Entd. in Receipt Regr

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April 1883 requiring the orders of Government.

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			No 2000 W d/ 19th July/83
	Imperial		Presidency Division								
	Without estimate										
1	Constructing a Latrine with 30 Seats experimental for Native Sappers & Miners Bangalore.	Sept. 1881	..	538	538	..	..	..	..	Sanction to Estimate still awaited	The Supdg Engr has been called upon for a detailed Estimate in accordance with a modified design approved by the Mily Dept
	Excess Over Estimate										
2	Compensation for non-provision of Public Quarters to Medical Subordinates in the Presidency for 1882/83	March 1883	4680	6863	2183	..	..	..	..	These works are completed and the Executive Engineer has been asked to explain excesses in the Completion Reports.	Noted
3	Hire of Buildings for Medical Subordinates for 1882/83	Do.	2700	3005	305	..	..	..	..		
	Provincial										
	I Minor works for which Completion Reports are awaited										
1	6 works	March 1883		1998	..	..	..	..	..	These Completion Reports Ordered to be submitted in G.O. No. 1391 W. dated 11th May 1883 and G.O. No. 1715 W. dated 18th June 1883 are still awaited	The Supdg Engr will see that no unnecessary delay occurs in the submission of the completion Reports due

[P. W. D. Madras Form No. M 64 a—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April 1883 requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
2	11 Non Submission of work voucher 1 Widening the Promenade between Napier's Bridge and Triplicane Creek 2. General repairs to Government Central Museum 3 Repairs to Cantonment Roads Bangalore.									These work vouchers have not yet Come to hand	These work vouchers should be submitted at once if not already sent

[illegible] 1267 [illegible]

[P. W. D. Madras Form No. M 64 a—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April 1883 requiring the orders of Government.

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	South Arcot Miscellaneous Irregularities Non Submission of following work vouchers Provincial Buildings and Roads From November 1882 to March 1883									The Non Submission of these work vouchers is again brought to notice of Government.	No. 3607 attention drawn to the orders issued in O. I. S. for March 1883. Particular attention should be paid in future to the regular and punctual submission of work vouchers
3	Constructing Sea Customs House at Porto-Novo.										
4	Improvements to the Head Assistant Collector's Cutchery and out houses at Viruddachellam February to April 1883.										
5	Constructing Talug Cutchery at Mungacuppum March and April 1883										
6	Additions to the Collector's Cutcherry at Cuddalore.										
7	Constructing Subsidiary jail with out houses at Mannargudi										

[P. W. D. Madras Form No. M 64 a—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April 1883 requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	April 1883										
8	Constructing a Second Class Taluq Cutcherry at Tiruvadi										Items 8 to 10 See orders issued against Items 3 to 7.
9	Providing additional accommodation for the Sub-Collector's at Tindivanam									The non-submission of these work vouchers is brought to notice of Government.	
10	Constructing Registrar's Office at Cuddalore.										
	Deposits Ordinary Items outstanding for more than 3 months										
11	Items deposited from May 1881 to August 1882	Rs:	1239							The action taken by Superintending Engineer on the orders passed by Government in the Statement of objectionable Items for February has not yet been communicated to this office	The action taken by the Supdg. Engr. in view to the adjustment of this item should now be communicated to the Examiner for ~~[illegible]~~ information and guidance.

[P. W. D. Madras Form No. M 64 a—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April 1883 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Buckingham Canal Deposits Ordinary Items outstanding for more than 3 Months										
12	Items deposited in February 1882	Rs:	446							Executive Engineer explains that the Contractors have not come to claim these deposits	Notices should be served on them to attend the office for the purpose of adjusting their account
	Presidency. III Non recovery of Contributions										
13	Additions to the Post office Bangalore	April	Amount to be recovered	1920						The Executive Engineer was requested to place himself in communication with Comptroller Mysore regarding the placing of the amount at the disposal of the Madras Public Works Department— This office has also made enquiries of the Accountant General Madras as to whether "the amount has been credited to this Department no reply received as yet—	The Resident at Mysore has been addressed on the subject

[P. W. D. Madras Form No. M 64 a—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April 1883 requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
14	South Arcot Replies to Audit notes December 1882 February and March 1883									Brings to notice of Government that these Audit notes have not been replied to as yet.	Attention drawn to orders issued in O. S. S. for March 1883
15	Buckingham Canal Replies to audit notes February and March 1883										
16	Chingleput Division For March 1883									Brings to notice of Government that these audit Notes have not been replied to yet.	Do ——— do

~~To the Deputy Secy. [illegible] [illegible] thro' the Examiner P. W. Accounts~~

[illegible]

14/)

[illegible]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of april 1883 requiring the 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.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	South Arcot Divisional Statements of objectionable Items										
17	Divisional Statement of objectionable Items for April 1883									Brings to notice of Government that these statements have not been submitted as yet – D. C. Carson	attention drawn to order issued in O. I. S. for March 1883. 17/7 19/7

Examiner of P. W. Accounts,
Madras.
19/7

The Supdg. Engr. Fifth Circle
thro the Examiner P. W. Accounts
16/7

Reference to Madras P. W. D. Code.

Para. 1820.

ENCLOSURE 4646 R.6 13 JUL 83 EXAMINER P. W. ACCOUNTS

Original

P. W. D. Madras
Form No. M 73.

J.W.C. No. 6014

Circle Sixth

Division

Fund Provincial

Recd 17/7/83 In Triplicate

Application for a Re-appropriation of Budget Grants.

No. 699 P.J. Dated 10th July 1883.

Forwarded to the Secretary to Government, Public Works Department, through the Examiner of P. W. Accounts, for sanction, if approved.

A. Fraser Major R.E.
for Superintending Engineer,
6th Circle.

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*. The transfer proposed may be sanctioned by the Local Government.

6/ No. 4646 R.6 Dated Madras, 16th July 1883.

Forwarded to the Secretary to Government, Public Works Department, Madras.

* vide as per margin

D. P. Conacey
Examiner of P. W. Accounts,
Madras.

16/7

16/7 Proceedings of Madras Government.

No. 2001 W Dated 19th July/83.

ORDER THEREON.

Sanctioned.

A. S. Russell
Under Secretary to Government, P.W.D.,
Madras.

The Supg Eng. Sixth Circle
The Examiner P. W. Accounts

Annex:

Entd. in Receipt Regr.

No. 23/7

Entd. in Receipt Regr.

APPLICATION TO THE Chief Engineer P.W.D. FOR A RE-APPROPRIATION OF BUDGET GRANT.

PROPOSED NEW GRANT.

Departmental and Service Head.	Item No. of Budget.	WORKS.	Amount of Estimate.	Outlay to end of previous year.	Original grant for current year.	Existing grant for current year.	Proposed increase.	Grant as now proposed.
			RS.	RS.	RS.	RS.	RS.	RS.
Provincial Civil Buildings Original Works	63	Divisional Office at Tanjore 8769 5835	10,835	2,066	5,835	5,835	2,934	8,769
	27	District Munsiff's Court at Tiruvadi 2,845	11,900	4,055	4,000	4,000	3,845	7,845
							6,779	

PROPOSED REDUCTION.

Departmental and Service Head.	Item No. of Budget.	WORKS.	Amount of Estimate.	Outlay to end of previous year.	Original grant for current year.	Existing grant for current year.	Proposed reduction.	Amount at which grant for work will stand after reduction.
			RS.	RS.	RS.	RS.	RS.	RS.
Provincial Civil Building Original Works	41	District Jail Tanjore	2,11,100	not known 18,275	80,000	80,000	6,779	73,221
							6,779	

EXPLANATION OF NECESSITY FOR RE-APPROPRIATION.

Submitted for Sanction [illegible] reference to para 15 of G.O. No. 1641 W dated 12th June 1883.

Station Trichinopoly

Dated 10th July 1883.

A. Fraser Major R.E.
Signature.
for Supt. Engineer 6th Circle

Recd 14/7 Regd 18/7 Entered [illegible]

P. W. (188) Department.

No. 6089

From

Public Dept

No. 1327A bis
Dated 9th June } 83
Recd. 19th July } 83

Subject.

Reports on native newspapers for the month of May 1883

Disposal.

B

No 2002W d/ 19 July 83

Recorded

Please give current ... 19/7

Entd. in Receipt Regr.

1967W. 17.1.83
346W. 1.2.83
544.5W. 19.2.83
1051W. 6.4.83
1435W. 16.5.83
1770W. 23.6.83

23/7

P. W. C. No 5945

Public Works Departm[ent]
Madras.

Buildings and Roads
Received 14-7-83

Monthly Appropriation Returns, Imperial and Provincial for June 1883.

Madras.

No 3 F/N dated 13th July 1883

Forwarded to the Secretary to Government, Madras, Public Works Department.

Signed, D. C. Gordon.
Examr. of P. W. Accts
Madras.

No 2004W dated 20th July 1883

Forwarded to the Accountant-General, P. W. Department.

(Signed) A. S. Russell.
Under Secy to the Govt. of Madras
P. W. D.

Entd. in Receipt Regr. 2nd 21/7

Public Works Department. Madras.

Buildings and Roads.

Accompaniment to Monthly Appropriation Return for June 1883.

Statement of unauthorized appropriations made during the month of June/1883

Particulars	Amount	Remarks by Examiner Explanatory of nature of irregularity	Orders by Local Government or Administration.
	Rs.		
Military		The sum of Rs 20,000 as particularized in the margin was transferred from the Appropriation of Class A. works entered as Budget items 2 & 3, subject to the Confirmation of the Govt. of India. The necessary application for their Sanction has been made in G.O. No. 1618 W of 19th June/83	No. 2003 W of 20th July/83 The reappropriation statement has not been approved by the Govt. of India vide their No. 607 M.W. of the 4th July 1883. + C. No. 5859 (True Extract) (Signed) A S Russell Under Secy to Govt. P.W.D.
Slaughter houses &c. Bellary	6600		
Punkahs for British Infantry Battalion Bellary	1900		
Providing boarded floor &c. to European Infantry at Cannanore	5200		
Constructing an addl. room to the School of Q. O. S. & M. Bangalore	2,000		
Bellary water Supply Project	3900		
Minor Works Grant	400		
	20,000		

Sd/ D. C. Gordon
Ex. P.W. Accts

To
The Examiner P.W. Accounts