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.

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

CENTRAL OFFICE OF ACCOUNTS.

Circle 3rd

Fund Imperial & Provincial

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of September **188**4.

No. ———

Madras,
Dated 28th November 1884.

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

D. O. Ramaiy

Examiner of P. W. Accounts,
Madras.

With orders

Provincial Statement of Objectionable Items in the Accounts requiring the orders of Government.

of Executive Engineers for the Month of September 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.	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.			
	Bellary Division										
	Imperial Military Excess over Grant										
1	Minor Original Works	Septr 1884	"	"	"	1500	2333	833	120	(1) The Executive Engineer states that a further allotment has been applied for.	application has been made to the Govt of India for additional funds required under "Military — vide Govt No. 2627/W dt 27th October 1884
	Non submission of Work Voucher									(2) The non submission of a work voucher for this item is brought to notice	The S E III Circle will see that a work voucher is forwarded for this work to the Examiner of P. W. Accts without delay —
2	Constructing Slaughter House at Bellary	Septr 1884	7210	5826	"	-	-	-	1000		
	Provincial Civil Buildings Miscellaneous										
3	Collectors Cutcherry at Anantapore	Septr 1884	55000	9824	"	-	-	-	3367	(3) An overpayment of Rs 1853 was made to Petty Contractors Ragavendra Row & Co on account of this work this month (Septr/84). The Executive Engineer states through a clerical error	The S E will report more in detail the circumstances that led to the overpayment noticed by the Examiner of P. W. Accts —
4	Work done by Petty Contractor Ragavendra Row & Co		Work done 4257	Paid 6110	Excess 1853					(4) The Contractor does not appear to have furnished any security. Reported with reference to Code para 2183.	

D. C. Carvalho

Examiner of P. W. Accounts,
Madras.

EP. 28/11.

CE. 5-12-84

5.12.84

To The S E III Circle

Thro' the Exr P. W. Accts

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated October, 27th.

Recd. *Encl.*

27th Oct. 1884, No. 2627 W.

OCTOBER.

Military Works

Forwarding a statement of — requiring funds, and requesting an allotment.

27th October 1884, No. 2627 W., Public Works.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Letter—from

Colonel J. SHAW-STEWART, R.E.,
Secretary to the Government of Madras,
Public Works Department

To

The SECRETARY to the GOVERNMENT of INDIA,
Military Department.

Sir,

I am directed to forward a statement of military works for which funds are urgently required during the current official year, and to request that the Government of India may be moved to allot, if possible, either the whole or a part of the demand, which amounts to Rs. 1,13,487.

2. The major works mentioned in the statement are all projects which His Excellency the Commander-in-Chief is anxious to have pushed on to early completion ; and the demand under minor works is on account of urgent works commenced in anticipation of allotments, and others held in abeyance for want of funds, but the completion of which is strongly urged by the Military authorities.

I have the honor to be,
Sir,
Your most obedient servant,

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

Fort St. George,
27th October 1884.

Exd. E. Fernandez.
Spare Copies

STATEMENT of additional Allotments required during the Year under Military.

Name of Work.	Amount of Estimate.	Past Expenditure up to 1883-84.	Allotment already made for 1884-85.	Allotment now required.	Reference.	Remarks.
	RS.	RS.	RS.	RS.		
New Royal Artillery barracks at St. Thomas' Mount.	1,35,050	67,389	30,000	13,000	G.O., No. 288 W., dated 4th February 1884. Item No. 1, Class A Works, budget of 1884-85.	To admit of the work being pushed on without stopping its progress.
Constructing six blocks of stables for two field batteries of Royal Artillery at St. Thomas' Mount.	20,160	...	10,000	1,000	G.O., No. 2747 W., dated 1st October 1883. Item No. 1, Class B Works, budget of 1884-85.	The Executive Engineer considers that this sum can also be spent during the current official year.
Barracks for detachment, British infantry, Malapuram.	1,31,610	45,530	38,000	19,459	G.O., No. 580 W., dated 3rd March 1884. Budget item No. 3, Class A Works.	To complete works in hand and to commence building barrack block No. 2.
Converting the old artillery stables at Cannanore into a bakery, and sinking a well.	11,380	5,000	2,500	3,880	G.O., No. 181 W., dated 21st January 1884. Budget item No. 8, Class A Works.	An incomplete work of last year. Additional funds are required to complete the work.
Converting the old cells in the Cannanore fort into a double magazine and treasure room.	2,420	...	...	2,420	G.O., No. 2368 W., dated 24th September 1884.	His Excellency the Commander-in-Chief is anxious that the work should be commenced as soon as possible.
Constructing public buildings in connection with the lines of the 30th Regiment, Native Infantry, at Trichinopoly.	35,650	3,138	9,500	5,000	G.O., No. 2194 W., dated 5th September 1884. Item No. 2, Class B Works, budget for 1884-85.	To push on the work as the building will be required when the 30th Madras Native Infantry move into their new lines, probably before the close of the current official year.
Total ...	...	...	...	44,759		
Minor works and repairs	...	...	...	46,763		
	...	...	...	91,522		
Establishment at 23 per cent. ...	...	...	...	21,050		
Tools and plant at 1 per cent. ...	...	...	...	915		
Grand Total ...	...	...	...	1,13,487		

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated October, 27th.

Read. *Encl.*

G.O., 27th Oct. 1884, No. 2626 W.

OCTOBER.

Military Works

Statement of — requiring funds ordered to be forwarded to the Government of India.

27th October 1884, No. 2626 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

From the Superintending Engineer,	IV	Circle,	dated	24th	July	1884,	No.	356 E.W.
" " "	III	"	"	15th	Aug.	"	"	974.
" " "	III	"	"	16th	"	"	"	988.
" " "	III	"	"	23rd	Sept.	"	"	1246.
" " "	IV	"	"	26th	"	"	"	444 E.W.
" " "	VI	"	"	25th	"	"	"	307 T.C.
" " "	V	"	"	1st	Oct.	"	"	2519.
" " "	IV	"	"	16th	"	"	"	472 E.W.

Order—dated 27th October 1884, No. 2626 W., Public Works.

Ordered that the Government of India be addressed.

(Here enter No. 2627 W., dated 27th October 1884.)

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, III Circle.
" " " IV "
" " " V "
" " " VI "
" Military Deptt: with Copy of Letter & Statement

Exd. E. Fernandez.
Spare Copies

GENERAL.
ESTABLISHMENT.

Gobt. of {1884} Madras.

PUBLIC WORKS.

Dated October, 24th.

Recd. *Encl.*

G.O., 24th Oct. 1884 No. 2605 W.

OCTOBER.

Sub-overseers for the Madras Public Works Department

Orders on letter from the Government of India sanctioning the introduction of a permanent establishment of —.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following letter from Colonel W. S. TREVOR, R.E., Secretary to the Government of India, Public Works Department (General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 10th September 1884, No. 1071 G. :—

In reply to your letter, No. 1816 W., dated 25th July 1884, I am directed to state that the Government of India sanctions the introduction of a permanent establishment of sub-overseers for the Madras Public Works Department, the strength of which is under the control of the Government of Madras, under the Government of India Public Works Code, Chapter I, paragraph 25.

2. As regards the proposal to form a permanent graded establishment of maistries, I am directed to state that it has not been found necessary elsewhere to grade such men in permanent pensionable service, and the Government of India considers that men of this class should be employed as they are required, and be borne on the temporary or works establishment, and I am to request that this course may be followed.

ORDER—dated 24th October 1884, No. 2605 W., Public Works.

Communicated to the officers of the Public Works Department for information and guidance.

2. The pay and qualifications of the lower subordinate establishment to be now entertained are laid down in paragraphs 519 and 520 of the Public Works Code ; but, as far as practicable, vacancies should be filled by men who have passed out of the Civil Engineering College, and who have had some practical experience.

3. The following will be the sanctioned scale :—

—	Sub-overseers, First Grade.	Sub-overseers, Second Grade.	Sub-overseers, Third Grade.	Total.
I Circle	2	2	2	6
II do.	1	1	1	3
III do.	1	1	1	3
IV do.	1	1	1	3
V do.	2	2	2	6
VI do.	1	...	...	1
Consulting Architect				
Total ...	9	8	8	25

4. Appointments to the lower subordinate establishment may be made by Superintending Engineers within these limits, but they must be reported to the Chief Engineer—*vide* paragraph 163 of the Code.

5. Recommendation rolls submitted to the Chief Engineer may contain the names of such lower subordinates as may be thought qualified for promotion to the upper subordinate grades, as laid down in paragraph 62 of the Code.

6. Provision has been made in the current year's budget to meet the cost of the lower subordinate establishment now sanctioned.

7. Superintending Engineers will report the savings which can be effected in the temporary establishment in consequence of the present augmentation of the permanent establishment.

8. This sanction has been registered as Provincial No. 54 W. of 1884-85, and classified as "Establishment, Permanent."

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
To the Consulting Architect to Government.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.
" Educational Department.
" Financial Department.

Exd. A. Grubert.
Spare Copies