

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.

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

P. W. D. No 1414
CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 4

FUND Imperial and Provincial
In duplicate

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

No. _____

MADRAS,
Dated 3-3- 1882.

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

J. P. Landon

Examiner of P. W. Accounts,
Madras.

B. R. B. N. W. 14 March 1882

Entd. in Receipt Rep.

With order
With order

505264. 20.2.82.

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.	
	West Coast.		Imperial						
1	Repairs to Floorings of Military Buildings Malliapuram.	1881 Nov.	Without Estimate	506	506	"	"	"	196
	West Coast.		Excess over Estimate						
1	Compensation for Quarters to Medical Sub-ordinates Decr.	1881		690	1245	555	"	"	79
	Salern.								
	Excess over Sub-heads.								
2	Reconstructing sick horse stables at Remount Depot	Decr.		23000	21772	"	"	"	712

of Executive Engineers for the Month of orders of Government.

December 1881

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

Orders by Government.

N. B. Wajth B. Bank for

The Executive Engineer states that the Estimate 1 The Sup: Eng: is requested to see is under preparation. that no further delay takes place The irregularity in incurring outlay prior to sanction is brought to the notice of Government with reference to paras 322 & 1132 of Code. in the preparation of the Estimate.

The excess which has 2. The expenditure is far in advance of not been noticed by the the Estimate & it is not understood how Executive Engineer is brought the item escaped notice as Rs 79/- only to the notice of Government. was the expenditure during the month. Early steps should be taken to have the item removed.

The Executive Engineer 3 The Sup: Eng: will see to the states that the excess Comparative Statement being submitted as promised over Sub-heads as per particulars in Work Vouchers

Provincial Statement of Objectionable Items in the Accounts requiring the

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	West Coast.								
1	Work Vouchers not submitted for works above Rs 2500 each combined Post and Telegraphs Office at Cotacamund.								
	West Coast.								
1	Completion Reports								
	West Coast.								
1	Making a New Road of approach to Government House at Cotacamund.	1881 Octr.		7288	7288				2482
	Provincial Without Estimate.								

of Executive Engineers for the Month of orders of Government.

December 1881

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

Orders by Government.

Vouchers will be covered by savings on other items of Estimates and that a comparative statement is now under preparation.

The non-submission of the work voucher is a copy of the a Work Voucher is brought Register of work which is written up to the notice of Government with the month's accounts, then seems no necessity for these documents being delayed

The Executive Engineer states that Completion Reports for all works executed in 1880-81 have been prepared and sent to Sub-Divisional Officers for signature. Attention is called to para 326 of the P.W. Code. The Completion Reports are nearly a year due & no further delay should occur in their submission

As the Superintending Engineer states in his letter No 27 of 3rd February 1882 that

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *December* 188*1*
orders of Government.

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2	Manufacture of bricks at Wellington.	Oct 1881	968	968					51
3	D ^o Cotacamund	do	921	921					52
4	Lime making at Lawrence Asylum	do	1305	1305					
5	Cutting filling, sloping, turfing carriage drive of St. Thomas' cemetery at Cotacamund.	Nov 1881	594	594					309

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

Orders by Government.

that provision for this work has been made in the Revised Estimate for Government as already pointed out & early steps should be taken to have the expenditure incurred on the road included with the outlay on the main work and not treated independently.

The Executive Engineer states that Estimates have been called for and will be submitted. Steps should be taken to have the estimates submitted for sanction at an early date.

The Executive Engineer states that an Estimate has been submitted for sanction. Steps should be taken for the early removal of this item.

Provincial Statement of Objectionable Items in the Accounts requiring the

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
1	West Coast. Repairing Talug Lutcherry at Laseergode.	1880 Augt.	99	596	497				
2	Reconstructing the District Jail at Mangalore.	1881 April	4400	6995	2595				211
3	Salern Repairs to Lohist Church at Salern.	1881 May	159	1173	1014				9

of Executive Engineers for the Month of December 1881 orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
In previous Objectionable Items Statement the Executive Engineer stated that a revised Estimate had been submitted for sanction while the explanation given in the Objectionable Items Statement for December 1881 is, that a revised Estimate had been called for from the Sub-Divisional Officer. The Executive Engineer states that a completion Report for work already done has been called for, as the work appears to be still in progress a revised Estimate should be submitted for sanction unless the work is approaching completion. The Executive Engineer states that a revised Estimate	9 - Vide para 8 above 10 The Sup^r Eng^r's attention is directed to para 9 of G.O. No. 525-107/28 July/02 Vide para 8 above

Provincial Statement of Objectionable Items in the Accounts requiring the

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	West Coast.								
1	Making a New-road of approach to Government House at Cotacamund				Without Appropriation		7288 7288 2452		
2	Cutting filling sloping, turfing carriage drive of St. Thomas' Cemetery at Cotacamund						594 594 309		
3	Reconstructing the District Jail at Mangalore						2488 2488 211		
	West Coast.				Excess over Appropriation				
1	Additions and Improvements to the Unnsiff's Court 1881 at Mangalore	Sept					2200 3329 1129 55		

of Executive Engineers for the Month of December 1881 orders of Government.

Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
Estimate has been submitted to Government through the Superintending Engineer for sanction. Vide remarks against 12 Vide para 6 above Item No 1 under without Estimate. The irregularity in undertaking these works in the 13 The Supr. Engr. attention is drawn to para absence of regular ap- 1137 of the Madras P.W. Code propriation of funds is brought to the notice of Government. The Executive Engineer states that an additional appropriation has been applied for.	14 An addition of Rs. 1500/- was granted to the Supr. Engr. 4 Circle for minor new works which probably was intended to meet the excess expenditure in this work

Provincial Statement of Objectionable Items in the Accounts requiring the

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	West Coast.								
1	Completion Reports								
	West Coast.								
1	Government House at Norwood Cotacamund								
2	Registrar's Office at Calicut.								
3	Stock Manufacture and Carriage								

of Executive Engineers for the Month of *December* 1881
orders of Government.

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

Orders by Government.

The Executive Engineer states that Completion Reports for all 15- *Vide para 5 above* works executed in 1880-81 were prepared and sent to Sub-Divisional Officers for signature.

The non-submission 16 *Vide para 4 above* of Work Vouchers is brought to the notice of Government.

Provincial Statement of Objectionable Items in the Accounts requiring the

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	Miscellaneous Irregularities								
	West Coast.								
	Miscellaneous Advances.								
1	Compensation for land for Leprosy Quary.			225					

of Executive Engineers for the Month of *December* -188/ orders of Government.

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

Orders by Government.

This Item has been long outstanding in bringing the matter to the notice of and its non-adjustment the Civil Dept. & effecting the necessary adjustment of Government.

Ans
16/3

S. L. 4 Circle

Thrs the Ex. Enr. and ✓

S. P. Cardou

Examiner of P. W. Accounts,

Madras.

Desd
14/3/82

Spole
3/3

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Chota Nagpore Railway

FUND Imperial Ordinary

Wm. L. Phelps

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

No. _____

MADRAS,

Dated 3-3- 1882

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

B. K. 662 wa/14. 5 Me

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

Satd. in Receipt Repr.

Nitt Boaler

Provincial Statement of Objectionable Items in the Accounts
requiring the

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					Excess over	Sub-heads of Estimates			
1	Plant Purchase carriage &c. Dec/81		2200	1057	"	"	"	"	1146
	Sub-heads.								
i	Cost of feeding Elephants.		300	350	50	"	"	"	137
ii	Boats Pack bullocks, coolies, &c for carriage of Camp Equipage.		"	652	652	"	"	"	4
iii	Sundry purchases, poles &c		"	55	55	"	"	"	

of Executive Engineers for the Month of December - 1881
orders of Government.

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

Orders by Government.

N. B. 2 W. 14th March 82

The provision in Estimate for this item is Rs 300 for 6 months, whereas Rs 350 have been spent in 2 months

Mr. Hardman's attention is invited to para 2 of G.O. No 2997 W. 1, Decr/81.

There is no provision in the Estimate for these items

To The Special Secy in charge
Chotta Koppur Railway
Thris
The Secy P.W. Accts.

Recd

14/3/82

D. C. Condon

Examiner of P. W. Accounts,

Madras.

2/5

Added

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XIV.—PARAS. 1829 TO 1832.

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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:—

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|--|--|
| A. Lump sum estimate. | 1. Submitted to Chief Engineer.
2. Submitted to Superintending Engineer.
3. Not yet submitted. |
| B. Abstract detail estimate by sub-heads, and so on. | |
| | |

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 4th

FUND Local

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

No. _____

MADRAS,
Dated 3-3- 1882

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

B. P. 663 Wap 14th March 82

D. P. Landon

Examiner of P. W. Accounts,
Madras.

20 5/24. 27. 2. 82.

Entd. in Receipt Repr.

With Orders

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *December* 188*1*
orders of Government.

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	<i>West Coast</i>				<i>Excess over Estimate</i>				
1	<i>Opening the New bar at Mangalore</i>	<i>1881 May</i>	<i>1820</i>	<i>2083</i>	<i>263</i>				
2	<i>Fixing a lantern for the Light House at Calicut</i>	<i>Novr</i>	<i>1500</i>	<i>1784</i>	<i>284</i>				<i>8</i>
	<i>West Coast</i>								
	<i>Completion Certificates</i>								

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

Orders by Government.

The Executive Engineer states that the excess will be explained in completion Certificate called for.

The Executive Engineer states that the submission of a Revised Estimate is under consideration.

The Executive Engineer states that the Completion Reports will be submitted as soon as received from the Divisional Officers. The Executive Engineer omits to mention the number due.

*To The D. & C. Arch
The D. & C. Mr. A. S. S.*

D. C. Corcoran

Examiner of P. W. Accounts,

Madras.

*Desd
14/3/82*

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XIV.—PARAS. 1829 TO 1832.

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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.

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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.

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B 90 5/54. 27. 2. 82.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 64

FUND Imperial and Provincial
in duplicate

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

No. _____

MADRAS,

Dated 4-5 1882.

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

B. N. 664 way 14. 11. 1882

J. L. Gnanapavan

Examiner of P. W. Accounts,
Madras.

With order

Provincial Statement of Objectionable Items in the Accounts requiring the

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	No Estimate.		Provincial						
1	Repairing Tanjore Palace	Aug/81	16357	16357					997
2	Repairing Thiruvadamardur Palace	Oct/81	1793	1793					
	Miscellaneous Irregularities with Voucher not submitted for works above Rs 2500 each.								
3	Repairing Tanjore Palace	Aug/81	16307						997
	Completion Report not submitted for works above Rs 2500 each.								
	Constructing Talug butchery at Palney	Oct/81	25760	25722					

of Executive Engineers for the Month of *December - 1881*
orders of Government.

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

Orders by Government.

N^o 664 Wapth to Benchipth

The Executive Engineer states 1. The items are shown as standing that the Estimates for these objectionable from August & October works are under preparation last & ample time has been allowed and will be submitted for the preparation of the Estimates in question for sanction.

The Executive Engineer 2. If the Register of works is posted states that Work Vouchers are the same time the accounts are ready due from August 1881 and for submission, it is not understood after submission of the why there should be any delay accounts they will be in preparing the work vouchers which is taken up and the arrears simply a copy of the Register got rid of.

The non-submission of 3. The delay is again brought to completion Report is again notice & the Supth Engr will arrange brought to the notice of for early despatch of the documents Government. in question.

Provincial Statement of Objectionable Items in the Accounts requiring the

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7	Tinnevely. Rifle Range at Palamcottah Madurai	1881 Decr	Imperial. 261	261					2114
8	Miscellaneous Irregularities. Restoration of Tirumal Naick's Palace 19. Restoring Tirumal Naick's Palace. 20. Dr. Collock Tower. 22. Napier's Gateway. 18. Accommodating Civil and Sessions Court. Other Sub-heads Total of Work.								
			32265	37466	5191				337
			2340	2647	307				87
			4660	5610	960				
			24010	25493	1483				1466
			99690	75910					
			162955	147116					
9	Miscellaneous irregularities. Lumbum Gudalur Road								

of Executive Engineers for the Month of December 1881
orders of Government.

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

Orders by Government.

Vide remark against Items 4, 6, 7 & 8. Vide remark No. 11

The excesses on these items of Estimate are brought to the notice of Government. Early steps should be taken to have the revised Estimate submitted that revised Estimate is under for sanction. The immediate despatch of the work voucher should not be preparation. No detailed Work Voucher has been submitted yet.

Sanction of Government & an Estimate for R. Rao has been received to the purchase of 6 carts = trined & funds placed at disposal with bullocks, under tools from the Prov. Treasury. Vide G.O. No. 5864 dt. 7 March/02

To the Super. Eng. & Civil
Thru the Dist. S. & A. Secy

J. P. Curdson

Examiner of P. W. Accounts, Madras.

Recd
14/3/82

NOTES.

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|--|---|--|
| 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 6²

FUND Local

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of December 1887.

No. _____

MADRAS,
Dated 4-5 1887.

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

B. N. 665 Wd 14th Madras
D. C. Gaudon

Examiner of P. W. Accounts,
Madras.

50 5-134. 27. 2. 82.

Entd. in Receipt Rep.

With order

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of *December* 188/

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.	
	<i>Trichinopoly</i> <i>No Estimate</i>								
1	<i>Allitarai Road Emergency Estimate for repairing the</i>	<i>Apr/81</i>		<i>604</i>	<i>604</i>				<i>125</i>
2	<i>Road No. 23 Closing breaches and repairing damages</i>	<i>Aug/81</i>		<i>562</i>	<i>562</i>				
3	<i>Repairing damaged portions of Allitarai Road</i>	<i>Sept/81</i>		<i>294</i>	<i>294</i>				
				<i>1460</i>	<i>1460</i>				<i>125</i>
4	<i>No Appropriation</i> <i>Reinstalling portion of No. 3 or Madras Road</i>	<i>August 1881</i>					<i>6488</i>	<i>6488</i>	<i>912</i>
							<i>6488</i>	<i>6488</i>	<i>912</i>

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

Orders by Government.

No. 665 Waj 14 March 82

The Executive Engineer states that these are Incomplete Repairs of last year and the Completion Estimate will be sanctioned shortly.

Examiner's Remark
The official year has almost come to a close and the Repairs are probably Completed if approved of the outlay this year will be accepted without Estimate on receipt of Completion Reports.

1. The Examiner's suggestion is approved, but no delay should occur in submitting the necessary Completion reports.

Am

The Superintending Engineer states that the Pres. Dist. Local Fund Board has been written regarding allotment

2. As the official year is drawing to a close the Sup^e Engr will again address the L.F. Board on the subject.

Am

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

December 1881

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.	
5	Negapatam Division Conservancy Appropriation Improving Road No 57	Sept 1881				2000	3921 1921	558	

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

Orders by Government.

The Superintending Engi.
now states that application
has been made to Local
Fund Board for funds.

Sd/- Clerk

Thru the Secy to Govt.

Recd

14/3/82

P. C. Lumsden

Examiner of P. W. Accounts,

Madras.