1.10.82
2.10.82
3.1.83
4.2.83

P.W.C No. 3/30

Endorsement N° 30 S.81 dt
dated 12th April 1883

Ex. 1

Forwarded to the Chief Engineer
P.W. Department with the
intimation that items 1, 2, 3, 4,
5, 10 and 11 have been since
remedied.

Rec'd 13/4/83

Items 9 & 12 - Please see this
Office endorsement N°. 29 S.81
dated 12th April 1883.

+ Separately Despatched

D. P. Gordon

Examiner P.W. Accounts
Madras

Hotel
12/4.

No 1119 W dy 14-4-83.

Q.T.
12/4

No 1119 W dy 14 dt 14th April/83.

B Recorded
Recorded

Cu

W Mch Order Dy

4 APL 93

From
The Supg Engineer
1st Circle

To The Chief Engineer
P. W. D.
Madras

Date 28th
Despd 30th } March 93
Recvd

No. 552 G.L.

Enclosure Nil

Objectionable Items
Statements Provincial
for July 1892 - Fur=
=nishing Explanations
for certain items in
the -

No. 552 G.L.

FROM,

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

Thro the Examiner of Public Works Accounts

THE CHIEF ENGINEER

Public Works Dept

~~FOR IRRIGATION.~~

DOWLAISHWERAM, 28th March 1883

SIR,

Desp 30

With reference to G.O. No 2719 G of 18-10-82 passing orders on the Provincial Statiment of objectionable items in the accounts of Executive Engineers for the months of July 1882, I have the honor to state as follows.

Item 1 A revised Estimate for repairs to Military buildings at Berhampore has been sanctioned in February 83.

Items 2 & 3 Revised Estimate for manufacture of stone and lime have been sanctioned in February 1883

Items 4 & 5 Vide my reply No 424 G.L dated 21-12-82 to G.O. No 2410 dated 16-9-82.

Items 7 & 8 The Executive Engineer Vizagapatam states in his list of unanswered reference dated 3rd March 83 that the revised Estimate for the new Potinghy Ghat will be prepared and submitted as soon as certain particulars asked for from the Sub-Division Officer Vizianagaram have been received

Item 9 This work has now been given up

op by this Department. See No 3089
19/3/83 to Chief Engineer —

The Divisional Officer has been called upon to obtain Completion report from the Police Officer and forward the same to the Examiner vide G. O. No 29115 dated 6-11-82 — Item 10

The Divisional Officer reports that the list of Scientific instruments has been dispatched to the Examiner on 22-1-83 — Item 11

Sanctioned in G. O. No 1071 of 3-2-83 — Item 12 — Stock balance & reserve Stock

I have the honor to be
Sir
your most obedient Servant

Asst Engr
for Offg Supg Engineer
1st Circle

Compd 7K

IRRIGATION.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS

Dated February, 3*rd*.

Recd. *Encl.*

G.O., 3rd Feb. 1883, No. 107 I.

FEBRUARY.

Nos. 15-16.

Stock.

Adjustment of the amount outstanding against — in the Godávari Eastern Division, and regarding the future limit of reserve stock.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

No. 15.

Read—the following letter from G. T. WALCH, Esq., Officiating Superintending Engineer, First Circle, to the Chief Engineer for Irrigation, dated Dowlaishweram, 16th December 1882, No. 2268 G.D.:—

In continuation of my letter, No. 1790, dated 10th October 1881, printed with Proceedings, Madras Government, No. 2757 W., dated 7th November 1881, I have the honor now to make recommendations as to how the outstanding amount against "Stock" in the Eastern * Division, Godávari, shall be dealt with, and as to the future limit of "Reserve Stock" under the various classification.

* Exclusive of the "Workshops" which are always dealt with separately.

2. The details of the stock as it stood at end of November 1882 are given in Statement A, herewith, from which you will see of the total Rs. 48,786-0-3, a sum of Rs. 16,937-8-9 forms the remains of the "Upper Godávari Stock," which *had* to be taken † over by the Eastern Division. This stock has been, and is still being, reduced by sales by auction and transfers to works, &c., and must be considered quite apart from the reserve stock *required* by the *Eastern Division*, with which the remainder of this letter will deal.

† See Proceedings of the Madras Government, No. 737 C., dated 16th March 1875.
See Proceedings of the Madras Government, No. 914 W., dated 4th April 1881.
See Proceedings of the Madras Government, No. 1614 W., dated 9th July 1880.
See Proceedings of the Madras Government, No. 1438 W., dated 20th September 1882.

3. The sanctioned limit ‡ for the Eastern Division Stock is:—

	Rs.
Building material	15,000
Timber	10,000
Miscellaneous	5,000
	30,000

‡ See Proceedings of the Madras Government, No. 914 W., dated 4th April 1881, and No. 2757 W., dated 7th November 1881.

And it will be seen that the actual total amount § outstanding at end of November was slightly more than this, though the details in no way agreed with the sanction.

§ Rs. 31,848-7-6.

4. The item "Stock Manufacture and Carriage," against which there is a debit of Rs. 19,257-15-4, requires special notice. It represents chiefly the unrecovered cost of *tramways*, quarry *canals*, loading places, &c., constructed at various times since the commencement of operations and charged to this head. It is impossible now to trace the details, or to deal with it as laid down in paragraph 1669 of the Code, for some of them are disused, and I would suggest that of the amount, Rs. 18,000 ‖ be sanctioned separately under the head of, say, "Dead Stock," ¶ which shall be credited with such amounts, if any, as may be possible after the necessary credits have been given to current "Manufacture and Carriage," and Land—Kilns, &c., to which latter subhead in future shall be charged all expenditure on construction or repairs of *kilns*, *tramways*, *quarry channels*, wharves, buildings, &c., connected with the quarries.

‖ Might be divided arbitrarily into—

	Rs.
Quarry tram roads	8,000
Do. channels	9,000
Do. buildings	1,000
Total ...	18,000

¶ See my letter as Divisional Officer, No. 795, dated 21st February 1878, to Superintending Engineer, and my No. 158, dated 13th February 1878, to Examiner, referred to in your No. 73 G., dated 27th April 1878.

5. If this be done, I consider that a limit exclusive of this amount of Rs. 25,000 will suffice, and I enclose a Statement B showing the details which I would ask sanction for.

Enclosures.

GODAVARI DISTRICT.

Statement A.—Eastern Division. "Stock" as it stood at end of November 1882.

Classification.	Amounts of Stock from Upper Godávari.	Amounts of Stock really belonging to Eastern Division, Godávari.	Total.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(*a*) Small stores	2,635 7 4	241 1 0	2,876 8 4	
(*b*) Building materials ..	77 7 7	9,124 4 6	9,201 12 1	
(*c*) Timber	1,830 7 9	..	1,830 7 9	
(*d*) Metals	8,327 0 1	332 0 8	8,659 0 9	
(*e*) Fuel	..	196 0 6	196 0 6	
(*f*) Painters' stores	57 1 7	..	57 1 7	
(*g*) House fittings	6 6 9	..	6 6 9	
(*h*) Miscellaneous	4,003 9 8	174 3 0	4,177 12 8	
(*i*) Manufacture and carriage of stock.	..	19,257 15 4	19,257 15 4	Includes the cost of all tramways, quarry channels constructed at various times during the last 20 *or* 30 *years;* details of cost cannot now be traced.
(*j*) Land—Kilns, &c.	..	2,522 14 6	2,522 14 6	For details of this, see attached Statement C.
Total ..	16,937 8 9	31,848 7 6	48,786 0 3	

Statement B.—Eastern Division. "Reserve Stock." Detail List of Requirements by Sub heads (exclusive of "Upper Godávari" Stock).

Classification.	Amount.	Remarks.
	Rs.	
"Dead Stock"	18,000	See paragraph 4 of letter herewith.
(*a*) Small stores	300	Required now, but it is proposed to soon clear out this sub-head.
(*b*) Building materials	15,000	This division has to prepare and keep all *stone* for *all three divisions* of the Godávari. All *lime and surki* for two, and it will not, now so many masonry works in all three divisions have to be pressed on with, be safe to have a less limit.
(*d*) Metals	400	It is proposed to clear out this head soon.
(*e*) Fuel	500	Required for the numerous steamers, dredgers, engines.
(*h*) Miscellaneous	800	With such extensive operations as there now are to carry out there must be a considerable amount outstanding each month to this head. If this cannot be approved as a separate sub-head, it should be added to "Building Materials," making that Rs. 18,000.
(*i*) Manufacture of carriage ...	3,000	
(*j*) Land—Kilns, Tramways, &c.	5,000	A considerable sum will have to be expended at once on laying new tramways, making loading places, &c., to enable the delta improvement works to be pushed on with quickly.
	25,000	
Total ...	43,000	

GODAVARI EASTERN DIVISION.

Statement C.—Details of Outstanding Charges against "Land and Kilns, &c."

Months.	Lime-kiln at Rajahmundry.	Old Lime-kiln at Dowlaisheweram.	New Lime-kiln at Dowlaisheweram.	Building Surki-kiln.	Compensation for Kattair Lime Quarry Land.	Compensation for Vemagiri Brick-field.	Compensation for Errampalem Channel and Tramway.	Repairing Lime-sheds.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Up to December 1877 ..	600 0 0	500 0 0	663 5 2	..	..	..	..	..	1,100 0 0
From January to December 1878 ..	..	4 7 9	102 12 0	..	27 0 0	..	..	..	694 12 11
January 1879 ..	..	18 9 3	68 7 5	..	3 0 0	..	..	33 0 6	157 5 9
February ,, ..	..	..	71 7 10	71 15 11	..	..	..	..	68 7 5
March ,, ..	..	..	36 15 1	..	20 0 0	..	..	..	163 7 9
April ,, ..	..	4 0 0	..	..	..	..	..	..	36 15 1
May ,, ..	..	11 0 9	..	..	..	..	..	..	4 0 0
June ,, ..	..	8 9 0	..	..	..	..	..	..	11 0 9
August ,, ..	..	41 0 3	..	..	..	..	..	..	8 9 0
September ,, ..	..	3 0 9	1 12 0	19 5 8	..	..	74 1 10	..	41 0 3
October ,, ..	..	..	..	..	..	..	..	..	4 12 9
January 1880 ..	..	..	1 8 0	..	..	120 5 10	28 5 6	..	19 5 8
October ,, ..	..	..	..	..	..	— 11 4 0	..	..	74 1 10
January 1881 ..	..	..	..	..	..	..	..	..	1 8 0
March ,, ..	..	..	..	..	..	..	..	..	148 11 4
March 1882 ..	..	..	..	..	..	..	..	..	— 11 4 0
Total up to 30th *November* 1882 ..	600 0 0	590 11 9	946 3 6	91 6 7	50 0 0	109 1 10	102 7 4	33 0 6	2,522 14 6

No. 16.

ORDER—dated 3rd February 1883, No. 107 I., Public Works.

The reserve stock in the Godávari Eastern Division will be limited to Rs. 25,000 as shown below :—

	Rs.
Small stores	300
Building materials	23,000
Metals	400
Fuel	500
Miscellaneous	800
Total ...	25,000

2. A limit of reserve stock is not necessary under "Manufactures" and "Land, Kilns and Tramways." The expenditure under the former head will be covered by the outturn of stock, and that under the latter head will be charged off, under paragraph 1669 of the Public Works Code, to the outturn of stock at such percentage rate as will clear off the total charge under this head within a reasonable period.

3. The introduction of a new sub-head "Dead Stock" is not admissible, and the Superintending Engineer, First Circle, will arrange to dispose of all surplus stock as soon as possible.

4. The Examiner of Public Works Accounts will, in communication with the Executive Engineer, Godávari Eastern Division, ascertain the items which do not represent the value of articles of stock actually in hand, and suggest how they should be adjusted in the accounts.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Ag. Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

To the Superintending Engineer, First Circle.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.

Exd. C. Howarth.
Spare Copies

6 N

319

W.C No 924

R. No 772 of 9.1.83

No 16 d of 6 Jany/83

From

The Secy Engineer
1st Circle

To C.

To The Chief Engineer
P.W.D.
Madras

For note and return.

C.E.
5.1.83

O.M.

No 846 of 13.1.83.

To W.

Noted and returned with the observation that the objections in respect to items 6 and 7 have since been removed.

Dated 24th
Despd 23rd } December 83
Recd

No 4246 G.L.

Enclosure Nil

Objectionable Items Provincial for 2nd 1882 - Statement of - Furnishing certain Explanation as to certain items in the - No 154 W of 13-1-83

W Thorn

Co. 2911. M. 6.11.82
" 2410. M 16.9.82

Rydl-
12/1

Ag. C.

Sd. in Receipt Reg.

Entd. in Receipt Reg

No 154 W of 15 Jany/83.

B Recorder

Ag.

C.E.
13/1/83

Note for R.R. - Min for three months
Despatching with the next O.S.
Statement 1st Circle - Co 14/1

Jo

№ 424 G.L.

From,

The Offg Supt Engineer
First Circle.

To,

The Chief Engineer
P. W. Department

Dowlaishweram 21st Dec/82
Dcd 23rd do

Sir,

With reference to G.O No 2410 W. of 16/9/82 passing orders on the Examiner's statement of objectionable items "Provincial" for June 1882, I have the honor to report as follows:-

Item 1	Repairs to Military buildings at Berhampore Want of a revised estimate.	The Ganjam Dv Officer states that the revised estimate for this work will be submitted soon.
Do 3, 4, & 12	Manufacture of Stone & lime & Reserve limit of Stock.	Please see Supt Engr's No 2268 G.D.d/16/12/82 on the subject.
Do 5	Repg Drumaguden Anicut Want of Estimate.	The Eastern Dv Officer Godavari has been called upon to expedite the despatch of the estimate for this work.
Do 6	Clearing silt in lower lock & entrance at Drumaguden - Want of estimate.	The Eastern Dv Officer states that the outlay on this work upto 31st Augt/82 has

* not received

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 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.

W/C № 6641

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

Recd 2/10 (In Duplicate)

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE First

FUND Imperial and Provincial

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

No.

MADRAS,
Dated 30 September 1882.

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

D. P. Gardony

Examiner of P. W. Accounts,
Madras.

№ 2719 W o/18-10-82

With Orders
Entd. in Receipt Reg

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

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

of Executive Engineers for the Month of July 1882

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Government.
	Ganjam Division Mis: Irregularities "Works for which Revised Estimates are likely to be required."		Imperial								No 2719 W of 18 October 82
1	Repairs to Military Buildings at Berhampore.	June 1882	2570	914	-	-	-	-	40	Sanction to the Revised Estimate promised by the Executive Engineer is awaited.	1. The Supdtg Engineer should take early steps for obtaining sanction to the Revised Estimate.
	Godavari Eastern Division Want of Estimate.		Provincial								
2	Manufacture of Stone at Dowlaishweram	June 1882	.	6659	6659	-	-	-	1440	The result of the orders passed by Govt in the Objectionable Items Statement for June is awaited.	2. If the limit of Reserve stock is found necessary to be increased, early application should be made to the Government and these Objectionable Items removed.
3	Do — lime — Do	Do	.	2262	2262	-	-	-	447		
4	Repairing Dumagudem Anicut	Do	.	1882	1882	-	-	-	656	The Executive Engineer states that Estimates for these works have been submitted for sanction.	3. The Supdtg Engineer should see to the early sanction of the estimates referred to.
5	Clearing silt in Lower lock and entrance.	Do	.	802	802	-	-	-	114		

[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 July 1882 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.			
	Provincial (Contd)										
	Vizagapatam Division										
	Want of Estimate										
6	*Maintenance of Panchepenta and Turner's Ghât Roads.*	*June 1882*	-	990	990	-	-	-	493	*The Executive Engineer states that a forecast Estimate has been called for which when received will be sanctioned under para 337(b) of the P.W. Code. As the 1st outlay was incurred in June, it is thought ample time has been allowed for the required Estimate to have been sanctioned ere this.*	4. *The attention of the Superintending Engineer is called to the remarks by the Examiner P. W. accounts.*
	Excess over Estimate										
7	*Constructing new Potinghy Ghât*	*Septr. 1881*	130400	194201	63801	-	-	-	1176	*Sanction to the Revised Estimate still awaited.*	5. *The Revised Estimate for the new Potinghy Ghat Road is now before Government and orders will shortly be passed.*
	Miscellaneous Irregularities										
	"Works for which Revised Estimates are likely to be required"	~~*Do*~~	.	~~*as above*~~							
8	*Constructing new Potinghy Ghât*	*Do*	-	*as above*							

[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 July 1882 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.			
	Provincial (Contd)										
9	Godavari Eastern Division Deposits Contribution. Constructing Bank of Madras Buildings at Cocanada	"	33.163	15.641	"				291	The Executive Engineer states that a Revised Estimate has been submitted to the Supg Engineer for sanction.	6. Early steps should be taken for the removal of this item.
	Ganjam Division M.D.: Irregularities										
10	"Completion Reports due for Works below Rs 2500 each" Constructing Police huts at Balligadoo	Decr: 1881	1395	1395						The non-submission of this Completion Report is again brought to notice of Government.	7. The completion Reports and Accounts referred to should be forwarded by the Examiner without further delay.
	Godavari Eastern Division Late Submission of Accounts &c.										
11	List of Scientific Instruments shewing their condition &c. (accompaniment to Half Yearly Return of Tools and Plant ending March 1882.)									This list has not been received up to date.	

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

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

of Executive Engineers for the Month of July. 1882

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.			
						Provincial (Contd)					
12.	Stock Balance Reserve Limit — Rs 30.000 Balance at end of August 1882 — 45.699 Excess — 15.699 Balce on 1st April/82 — 60.859 " 31st Augt/82 — 45.699 Decrease — 15.160									The result of the orders passed by Govt in the Objectionable Items Statement for June is awaited. D. P. Cowan Examiner P.W. Accounts A 30/9	8. Vide para 6 above. Cw Dy. E. 1st Circle thro the Exr P. W. Accts. DC/W 19/10

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

Examiner of P. W. Accounts,
Madras.

B. Do. 2072 R. 14-8-82.

P. W. C. No. 5978-

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

In duplicate

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE First Circle

FUND Imperial & Provincial

Received 4th Sept-82

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

No.

MADRAS,
Dated 2nd September 1882.

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

P. 2480 Wa/16.9.82

D. C. Condon

Examiner of P. W. Accounts,
Madras.

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XIV.—PARAS. 1829 TO 1832.

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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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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.

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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.

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Sd 9/9

With Orders
Sd. in Receipt

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

of Executive Engineers for the Month of June 1882

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.			
	Imperial Miscellaneous Irregularities "Works for which Revised Estimates are likely to be required" Ganjam										No 2541 O W dj 16th Sept/82
1	Repairs to Military Buildings at Berhampore	6/82	2840	9044						The Executive Engineer states that a Revised Estimate will be submitted for this work to provide for certain excesses.	The Supg: Engr: First Circle should take early steps to have this item removed.
	Completion Reports due for works below Rs 2300 each.										
2	2 Works	3/81	850	598						These Completion Reports are awaited.	2 The despatch of the completion Reports should be expedited.
	1 Work	6/82	3	3.							
	Want of Estimate Godavari Eastern.										
3	Manufacture of Stone at Dowlaishwaram	June 1882	-	3220	3220				3226	Brings to notice of Government that Estimates for these works have been sanctioned by Superintending Engineer as the reserve limit of Stock has been exceeded, the sanction of Government is necessary under Code para 161 unless the materials are required specially for.	3 the Early steps should be taken for removal of these items
4	Do line at Do	Do	-	1816	1816				1441		

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

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
										for works already duly sanctioned. This has been brought to the notice of the Superintending Engineer	
5	Repairing Dumaguderu Anicut	June 1882	-	1226	1226	-	-	-	538	Sanction to Estimates awaited	
6	Clearing silt in lower lock and entrance	D	-	688	688	-	-	-	-		
	Vizagapatam Division										
	Provincial										
7	Want of Estimate Maintenance of Parvatheepuram and Jeypore Ghat Roads.	6/82	"	497	497	"	"	"	497	The Executive Engineer states that the Superintending Engineer has sanctioned the transfer of the current years grant for the maintenance of these Ghat Roads to the Governor's Agent Vizagapatam that a forecast Estimate has been called for and will be submitted as soon as it is received	4 Vide para 3 above

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

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8	Excess over Estimate Constructing New Potinghy Ghat	81	130400	133440	3040	-	-	-	9805	Sanction to the Revised Estimate stated to have been submitted by the Executive Engineer on 20th March 1882 is still awaited.	5 Vide para 4 of GO No. 2072 W 8 14th August 1882
	Miscellaneous Irregularities "Works for which Revised Estimates are likely to be required"										
9	Constructing New Potinghy Ghat	9/81	130400	133440	3040	-	-	-	9805		
	Ganjam Division Provincial Miscellaneous Irregularities Completion Reports due for works below Rs 2500 each.										
10	Constructing Police huts at Balliguda	12/81	1395	1395						The non submission of this Completion Report is again brought to notice of Government.	6 The despatch of the Completion Report should be expedited.

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Examiner of P. W. Accounts,
Madras.