

No 1077 T.J. Sup^r Engineer's Office, Circle,
Madura. 30 Aug^r 1883.

From



The Superintending Engineer
6 circle.

To.

The Chief Engineer
P.W.D.

(Thro the Examiner. P.W.A.)

Sir,

With reference to the Orders of
Government No 22375 dated 11th Instant
on the Provincial statement of objection-
able items, for May/83, I have the
honor to report as follows:—

(Item 8) In the statement of objec-
tionable items for June/83, the Exe-
cutive Engineer Tirunelveli^r states
that "an estimate for repairing the
Post office at Tiruvandram having
been since sanctioned for Rs 78, this
item has been adjusted in the
accounts for July/83."

(Item 9) With reference to this
item the Executive Engineer reports that
the "accounts connected with the

Tower of Christ's Church, having been
since received from the Chief Engineer
Travancore, the necessary adjust-
ments will be made in the accounts
for August '83."

(Item 10) The question regarding
the contribution paid by Singaramu
odayar will be disposed of after
a personal conference with the
Collector of Tanjore, as directed by
the Chief Engineer for Irrigation.
This will be done on my next
visit to Tanjore.

(Item 2) The cause of excess
on the construction of the District
Registrar's office at Tanjore will be
reported on receipt of the required
information from the Executive
Engineer.

I have the honor to be

Sir

Yours most obedient servant.

W. R. M. — Theo. V. O. B.
Supt. Engineer, Tanjore

B 2237 W 11. S. 83

Endorsement No. 729
556
dated 6th September/83

P.W. Ch. 7675

Forwarded.

The Super Engineer
b: brick.

Lo.

The Chief Engineer
P. W. D.

thru: the Examiner P.W.D.

D. P. Gaudoy

Examiner of Accounts
Madras
Dec 1893

No. 1077 T.J

Date 30: August/83.

Recd 7/9/83

No 2536 Way 10-9-83

Objectionable items
for May 1883.

Reports on the
remarks passed
on the Provincial
Statement of —

with order
without

Ent. Dir. P.W.D. Madras

104/9

4. 1094 W 12. 4. 83
B. 11621 W 9. 6. 83
A. 1917 W 9. 7. 83
B. 1932 W 10. 7. 83

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 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 { 2. Submitted to Superintending Engineer.
by sub-heads, and so on. { 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.

No 2237 Way 11-8-83

CIRCLE

FUND

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of May 1883.

No.

MADRAS,
Dated 3rd August 1883.

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

D. P. Gaudoy

Examiner of P. W. Accounts,

Madras. 10/8

Ent. Dir. P.W.D. Madras

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.	
	Provincial No appropriation Madura Division 1 Gudalur Ghat in British Territory Repairing the portion of the	May	"	"	"	2816	2816	2816	

of Executive Engineers for the Month of

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

1883

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

Orders by Government.

No 2237 W d/11th Aug/83

The Executive Engineer states that the outlay was incurred by the Local Fund Department apparently in 1882/83 but accounted for only in May 1883. The outlay has been incurred under the arrangement sanctioned in G.O. No. 2945 W. d/10th Nov/82. It is observed from Statement appended to G.O. No. 1641 W. d/12th June/83 that funds to the extent of Rs 4762 were applied for in the current official year but were not granted. It is probably the intention of Government that the expenditure on Repairs should be met from

Rs 4762 appropriated in G.O. No. 2173 W. d/7th August 1883

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

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

1883

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.	
2	Provincial Excess over Estimate Mysore Division Coimbatore District Registrar's Office at Mysore	March 1883	1280	1261	981	"	"	"	220

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

Orders by Government.

from the allotment of Rs 20,000 provided for the completion of the Gumbam Geddulur Ghat Road in the Budget of the current official year, as was done last year. If so, it is requested that formal orders may be passed authorising this office to admit the outlay against the Budget allotment referred to.

Superintending Engineer states that the work has been completed and it is too late now to submit a Revised Estimate but that a Completion Report will be sent. Under these circumstances the sanction of Government will be necessary to the

2. Supg. Engr. will report the cause of the excess when orders will be passed.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

May 1883

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.	
3	Excess over Estimate. Madura Division Restoration of Tirumala Naika Palace	March 1883	1,497 99	1,504 76					35 77
4	Boring operations in the Island of Ramana warren	May 1883	800	1,495 69					895
5	Miscellaneous Irregularities Work Vouchers not sub- mitted to the Examiner for works above Rs. 2500 each. Tanjore Division Repairing the Palace								

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

Orders by Government.

The final admission of
the outlay on receipt of
the Completion Report

Government in this
order No. 1932 W.D.
10th July/83 state that
the Revised Estimate
is still under
reference.

Executive Engineer states
that a Revised Estimate
is under preparation,
and that the expendi-
ture was incurred
under the authority
of G.O. No. 1094 W.D.
12th April/83.

The Executive Engineer
states that the items
are being abetted

3 A Committee has been
ordered to consider the
work & required and
an estimate will here-
after be submitted for
sanction.

4. Revised estimate
should be submitted
early.

to

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

May 1883

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Palace buildings at Tanjore	Sept 1882	61,701						2956
6	Constructing District jail at Tanjore	do	24,000	24,236					236
7	Madura Division Gudalur Ghat in British Territory - Repairing the portion of the	May 1883	6820	4,844					2976
	Minorelly Division Provincial								
	Miscellaneous irregularities								
	Items outstanding in the Miscellaneous Advance Account for more than 3 months								
8	Salary of watchman								

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

Orders by Government.

to agree with the printed work Vouchers, and promises early submission.

5 and 6 The Supg. Engr. will instruct the Engr. to submit the work Vouchers with the accounts in future.

The Executive Engineer states that owing to the Contract Certificates received from the Local Fund Dept being incorrect this work Voucher could not be prepared and submitted with the accounts.

7. Its early submission will be looked for.

Again brought to the notice of Government. The Superintending Engineer states that this item must be treated as objectionable

8. Supg. Engr. to submit a full report.

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Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

May 1883

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.	
	the Ruins of Srivandavur Post office			£.5.2					
9	Chief Engineer Srivandavur Advance for reconstructing the tower of Christ Church at Srivandavur			1991.					
10	Money outstanding in the Deposit Account for more than 3 months Nejakatam Division Contribution paid by Singaravalar Vadayans of Thannurkoman with reference to Superintending Engineer's endorsement no. 201 G. of 9 May/01			1500					
11	Works for which Completion Reports are not submitted Constructing a Sub-Registrar's Office at								

Nejakatam

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
all the estimate for a new Post office forwarded by the Chief Engineer Srivandavur, is sanctioned the necessary allotment made. The adjustment pointed out in G.O. No. 1621 W of 29th June/03 is awaited. Again brought to the notice of Government. The Superintending Engineer states that the subject will be disposed of as soon as possible. The non submission of Completion	Supg Engr will report why the instruction issued in G.O. No. 1621 W of 9th June 1883 has not been attended to Early disposal will be looked for. Supg. Engr. will instruct Exa Engr to submit the report as early as practicable

Report

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

May

1883

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.	
	Kanyakumari	May/83	1760	1847.4.4					88
	Cannery and Vanner Regulators Division Without Estimate								
	Tools and Blank New Supplies								
12	Machinery	Feb/83		1557	1557				269
13	Tools	May/83		536	536				536
	Without Appropriation								
	Tools and Blank New Supplies								
14	Machinery	Feb/83				1506	1506		269

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

Orders by Government.

Report is brought to the notice of Government

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Brought to the notice of Government. The Superintending Engineer states that Estimates have been called for and will shortly be submitted for the sanction of Government

12 and 13 Estimates will be awaited

The Superintending Engineer states that funds will be applied for on receipt of the Estimate which has been called for

14 Noted

D. C. Coraony

Examiner B. H. Secto

Madras 3/83

The Engrs. Dept. South Circle
Viro' the Examiner P. W. Accounts
9/8

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of
orders of Government.

188