No 85 W. d/ 12-1-84
" 103 W. " 14-1-84
" 3576 W " 7-12-83
" 102 W. " 14-1-84
" 704 W " 14-3-84
" 872 W " 14-3-84
" 1179 W " 31-3-84
" 1405 W " 9-5-84
" 405 W " 14-2-84.

Endorsement No 185 S.E.1st dated 20th May 1884.

Forwarded to the Chief Engineer, Public Works Department with the remark, that the items remaining unremedied will be brought forward in the Objectionable Items Statement for March 1884, now under preparation.

D. C. Gordon
Exr P. W. Accounts
Madras

No 1342 W d/ 28th May/84
G.P.

Recorded

Recorded

W/ 24.5

C.Y. 23-5

W.S. 26.5.84

O.Y.S. 28/5 = E/m 30/5 T. 28/5 29/5

6.23-5-84

23-5-84

EXAMINER
No. 1052/4
14 MAY 1884
ENCLOSURES
P.W. ACCOUNTS.

P.W. No 4308

To

The Chief Engineer
P.W. Deptt
(thro' the Examiner
P.W. accounts)

(3)

Dated 6th
Despatched 8th
Recd 2
May 84

No. 40 Gl.

No 1342 W d/ 28th May/84

Subject

Objectionable Items statement

Stating something on the passing orders ~~of~~ with reference to G.O. No 405 W d/ 14-2-84 on the —

with order

writ order

Entd in Recpt Regtr

The Divisional Officer states that the amounts outstanding have been recovered and adjusted in the accounts for March 1884 — Item 4 & 5

The Divisional Officer states that the amount outstanding has been adjusted in the accounts for March 1884. — √ Item 7

Vide remark in this Office No. 26 G. L. of 22-4-84 Opposite to item 6. — √ Item 8.

I have the honor to be
Sir.
Your most obedient Servant
C. S. Lawson Captain R. E.
Executive Engineer Irrig: 1st Circle

J.K.

NO. 40 Gl

FROM,

Executive
THE ~~SUPERINTENDING~~ ENGINEER
FIRST CIRCLE.

TO,

THE CHIEF ENGINEER P. W. Dept
~~FOR IRRIGATION.~~

Thro' the Examiner of P. W. Accounts

DOWLAISHWERAM, 6th May 1884.
Disp'd 8th

SIR,

With reference to G. O. No 405 W of 14-2-84 passing orders on the Statement of Objectionable items for November/83, I have the honor to state as follows.

Item 1 The revised Estimate is being checked in this Office; will be submitted shortly for sanction.

Items 2 & 6 The Divisional Officer states that the Completion reports will be submitted to the Examiner as early as practicable.

Item 3. The deviation statement submitted by the Divisional Officer has been sanctioned by the Superintending Engineer in April 1884.

No 85 W. 12.1.84.

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.

F.C.
B. No. 651 W. 10-3-84.

G.D.C.
15/2.

Duplicate

PW 1051/84

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

CENTRAL OFFICE OF ACCOUNTS.

Circle First

Fund Provincial and Local

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

No. ——

Madras,
Dated 4th Feby 1884.

No 405 W of 14th Feby/84

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

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

With disposal

Entd in Receipt Regt

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of November 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.			
	Provincial Excess over Estimate										No 40 S.W. d/ 14th Feby/84
1.	Constructing Talug Cutcherry at Badrachellum	Novr: 1883	7,500	8160	660				447	Executive Engineer in Objectionable Items Statement for November 1883 states that a revised Estimate for this work will be sent for Sanction –	Item No 1. Revised estimate awaited.
	Miscellaneous Irregularities Works for which Completion reports are required										
2.	Police Head Quarters Office at Rajahmundry	Octr: 1883	16,060	17,092					-97	Executive Engineer in Objectionable Items Statement for November 1883 states that the Completion Report will be submitted in a week but it has not yet been received	Item No. 2. Supg. Engr. will instruct Exe. Engr. to submit the Completion report at an early date.
	Vizagapatam Excess over Subheads of Estimate										
3.	Original Works Communications. New Potinghy Ghat	Noor 1883								The Executive Engineer States that a deviation statement has been submitted to the Superintending Engineer for sanction in which provision	Item No 3. For S. E's very early attention.
	No 1 Earthwork	Quantity	Per rate		cost						
	As per estimate	76,43,879	1000 c.ft		66,019						
	As executed	83,21,737	"		67,800						
	Excess	677,858			1781						

No.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of November 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.			
	No. 3- Removing									provision has been made to meet the excesses under all these subheads of the Estimate	
	Stone with blasting	Quantity	Per	rate	cost						
	As per estimate		100 C.ft	9-15-11	112,479						
	As executed		"	10-15-4	115,525						
	Excess			..15-5	3,046						
	No. 4- Rough Stone revetment and parapet										
	As per estimate	3,169,889	"		104,385						
	As executed	32,79,771			104,690						
	Excess	109,882			305						
	No. 10- Petty Supervision										
	As per estimate				19,809						
	As executed				22,169						
	Excess				2,360						
	Miscellaneous Irregularities.										
	Miscellaneous Advance Account.										
	Items outstanding for more than three months.										
4,	Amount paid to the Master Attendant Cocanada									The Superintending Engineer states that Orders of Government are awaited	Item No. 4 + 5. Vide G.O. No. 332 W of 8th Feby 1884.

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of November 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.			
	Cocanada on account of boat hire for taking Overseer Mr. Walsh to the Steamer at Cocanada - Outstanding since July 1883	Novr. 1883		4-„-„							
5.	Amount paid to the Master Attendant Madras on account of boat hire for taking Sergeant Temple and Gunner Richardson to the Steamer at Madras - Outstanding since September 1883	Novr. 1883		3-6-„						The Superintending Engineer states that Orders of Government are awaited -	
	Works for which Completion reports are required.										
6.	Other incorporated Local. Godavari Eastern. Bridge under Kottapalli road	July 1883	7240	7769	529					The Completion Report for this work	Item No. 6. S. E. will instruct the Exe. Engr. to

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of November 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.			
										work was received in this office, but as the accounts of the work have not yet been closed, it has been returned to the Executive Engineer- Early steps should be taken to close the accounts of the work-	Loose no time in closing the accounts of the work.
	Miscellaneous Advances outstanding for more than 3 months.										
7.	Hire of boats employed for conveying His Excellency the Governor's things at Ellore	June 1883		70.						Result of the Orders passed by Government on Objectionable Items Statement for August is still awaited.	Item No. 7. S. E. will report the cause of delay in the adjustment of this item.
	Deposits										

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of November 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.			
	Deposits ordinary outstanding for more than 3 months.										
8.	Items 2 to 8 and 10 to 12	April 1883		1116						The Executive Engineer in his Objectionable Items Statement for November 1883 states that a notice has been issued in the District Gazette inviting the Depositors to claim their deposits within three months, failing which the amount will be carried to the Credit of Government. D. C. Gordon	Item No. 8. Early adjustment will be looked for. 9-2-84 Desp'd 15/2/84.

Examiner of P. W. Accounts,
Madras.

7/2

The S. E. I Circle
thro. the Examiner
P.W. Accounts
11/11

No 1034W. of 14-1-84
" 85W. of 12-1-84
" 3676W " 7-12-83
" 102W " 14-1-84
" 704W " 14-3-84
" 872W " 31-3-84

Endorsement No 1191 E
1st dated 2nd May 1884.

Forwarded to the Chief Engineer Public Works Department with the remark, that the items remaining unremedied have been brought forward in the Objectionable Items Statement for February 1884.

O. A. Caraou
Exr P.W. accounts
Madras

AP.
2/5.

Ex. 1179 Way 9th May/84
B

Recorded —

CS
3-5-84

W
6-5-84

Eqm 14/5
OVe 12/5
O.H. 15/5.
O. 5-5-84

B em
amy 13/5

3783

119 Sep

From
The Supg Engineer
1st Circle

To
The Chief Engineer
P.W.D.
thro' the Examiner
P.W.A
Madras

Dated 22nd }
Despd 23rd } April 1884
Received 3/5/84

No 26 G L

Enclosure nil

Objectionable items Statement for October/83

Submits Explanation regarding certain items in the —

Re 1179 Way 9-5-84

Write order

[illegible]

Endorsement No 1191 E
1st dated 2nd May 1884.
Forwarded to the Chief Engineer Public Works Department with the remark that the items remaining unremedied have been brought forward in the Objectionable Items Statement for February 1884.
Exr P.W. accounts
Madras

I have the honor to be,
Sir,
your most obedient Svt
C. Lawson Captn R.E.
Ex: Engr in ch: 1st Circle

TK

NO. 26 G.L.

FROM,

THE ~~SUPERINTENDING~~ Executive ENGINEER in charge
FIRST CIRCLE.

Thro the Exa-
miner of P.W. Acct.

TO,

THE CHIEF ENGINEER P.W. Department
~~FOR IRRIGATION.~~

DOWLAISHWERAM, 22nd April 1884.

SIR,

Despd. 23rd April /84

With reference to G.O. No. 85 W. dated 12-1-84 passing orders on the statement of objectionable items for October 1883 I have the honor to state as follows:-

Item 1 ——— Funds were allotted in G.O. No. 103 W. dated 14-1-84

Item 2 ——— Vide remark in my No. 498 G.L. dated 17-3-84 opposite to item 3.

Item 3 ——— The Divisional Officer states that the completion report will be submitted to the Examiner shortly.

Item 4 ——— The Divisional Officer states that the revised completion report will be sent shortly.

Item 5 ——— The amount outstanding has been adjusted in the Divisional accounts for March 1884.

Item 6 ——— The Divisional Officers attention has been drawn to the early adjustment of the deposits still outstanding.

Item 7 ——— The Divisional Officer has submitted a deviation statement which will be sanctioned shortly.

I.

REFERENCE TO MADRAS P. W. D. CODE.

PARA. 1820.

3172 W - 9.11.83.

x. The increase may be met from the Provincial Reserve.

E.S.C.
17/1

Jo 18/1

---

original

D.W.C. No. 194

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

1305
19 JAN 84

CIRCLE First

DIVISION Godavari Eastern

FUND Provincial

Recd 11/1/84 In Duplicate

Application for a Re-appropriation of Budget Grants.

No. 2867 G.L. Dated 24th December 1883.

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

C. Ewall
Offg. Superintending Engineer,
1st Circle.

E/ No. 1280 S.E. 1st / 98 Dated Madras, 9th Jany 1884.

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

x. Vide as per margin.

J. C. Gordon
Examiner of P. W. Accounts,
Madras.

A.A.A.
9/1.

Proceedings of Madras Government.

No. 103 W Dated January 14th 1884

ORDER THEREON.

Rs 540 appropriated from the Provincial Reserve

C. Unwin. Major R.E.
Under Secretary to Government, P.W.D.,
Madras.

The S.E. I Circle
& Exam. P.W. Accounts
for note and return

12/1

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 Original works - Civil Buildings.	G.O. No. 380 W. 5-6-82	Providing extended Workshop accommodation in the Central Jail at Rajahmundry	✓ 5,694	✓ 5,694	✓ 〃	✓ 〃	540	540

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.

EXPLANATION OF NECESSITY FOR RE-APPROPRIATION.

Required to cover the excess outlay already incurred on the work.

Station Dowlaishwaram
Dated 24th December 1883.

Signature.

TK

Offg. Supg. Engr. 1st Circle.

Endorsement No. 1305 W. dated 30th January 1884.

Returned to the Secretary to Government Public Works Department, duly noted

D. C. Gordon

Examiner P.W. Accts

Madras.

E.H.
30/1

L.P.
30/1.

1.2.84.

Bills No 2808 ✓

No. 1642 S.E.
24 MAR 84
ENCS.
P.W. ACCOUNTS

From
The Supg. Engineer
1st Circle

To The Chief Engineer
P.W.D.
Madras

Dated 17th
Despd. 17th } March 1884
Received 28

No. 872 Wd/ Mch 31 1884
No. 498 G.L.

Enclosure Nil

Statement of Objectionable items for September 1883

Submits Explanation regarding certain items in the —

With order

---

28 MAR 84

Endorsement No. 1642
S.E. 1st dated 27th March
1884.

Forwarded to the Chief Engineer Public Works Department with the remark, that the items remaining unremedied have been brought forward in the Objectionable Items Statement for December 1883.

H Rainus
Dy Exr P.W. Accts:
for Exr: P.W. Accounts
Madras

E.P.
27/3.

E.P.
27/3

No. 872 Wd/ Mch 31 1884

Recorded

28/3/84

25.3.84

5/4.

1/4.

I have the honor to be
Sir
Your Most Obedient Servant

Asstt. Engineer
for Offg. Superintending Engineer 1st Circle.

Compd. by J.W.R.

No. 498 G.L.

From,

The Offg. Superintending Engineer
1st Circle

To

The Chief Engineer
Public Works Department

Thro' the Examiner of P.W. Accts

Dowlaishweram 17th March 1884.

Sir,

Despt 17th March/84

Adverting to G. O. No. 3516 W. dated 7th December 1883 passing orders on the statement of objectionable items for September 1883 I have the honor to state as follows.

Item 1 - The Divisional Officer has been called on to hasten the submission of the completion report to the Examiner.

+ Item - 2 - Vide remark in my No. 455 G.L. dated 13th February 1884 opposite to items.

Item - 3 - Funds have since been allotted in G. O. No. 102 W of 14th January 1884 -

Item - 4 - Steps will be taken to adjust this outstanding item -

Item 7 - Vide remark in my No. 455 G.L. dated 13th February 1884 opposite to item 6.

+ G.O. No. 704 W of 14-3-84 -

Endorsement No. 1487 S.C. 1st dated the 11th March 1884.

~

Forwarded to the Chief Engineer Public works Department with the remark, that the Items remaining unremedied have been brought forward in December's objectionable Items Statement

V. C. Gordon

Examiner P. W. accts,
Madras

3 11/3

E.D.
11/3

Nos 4 C. 2.1.84
103 W. 14.1.84.
3172 W. 9.11.83.

No. 704 Wd/ 14/3/84

Recorded

13-3-84

13.3.84

15/3

17/3

10/3

Rd. No. 2241

Rd 12/3/84
En 1

No. 704 Wd/ March 14/84

with orders

~~Sub Div Receipt Regr~~

No 1487 SE/
19 FEB 84

From

The Superintending Engineer
First Circle

To

PW Ja 1/2241/84

The Chief Engineer
Public Works Department
Madras

Dated 13th } February/84
Despd 14th }
Received }

Enclosures Nil

No 455 GL

Statement of objectionable items for August 1883 - Submits certain explanation regarding certain items in the ——

Item 8 The Divisional Officer has since removed this amount to Stock account -

" 9 Vide G.O. No. 3241 W d/14-11-83 -

" 10 The Chief Engineer will be written to on the Subject -

" 11 The Divisional Officer states that a notice has since been advertized in the District Gazette on 15-12-83 inviting the depositors to appear before him within 3 Months from the above date & receive the amount due to them, failing which the amount will be carried to the credit of Government

" 12 & 13. The Divisional Officers special attention has been called as to the punctual Submission of the Work Vouchers and Monthly accounts.

I have the honor to be
Sir
Your most obdt servt.

Captain R.E.
For Offg Supg Engr 1st circle

JK

NO. 455 G.L.

FROM,

THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,

THE Chief Engineer
Public Works Department

Dowlaishweram, 13th February 1884.
Desp'd 14th February /84

SIR,

With reference to G O No 3172 W dated 9-11-83 passing orders on the statement of objectionable items for August 1883, I have the honor to state as follows -

Item 1 Funds have been appropriated in G O No 103 W of 14-1-84 -

" 2 Funds have been appropriated in G O No 3142 W of 6-11-83

" 3 The Divisional Officer has been requested to hasten the submission of the Completion report to the Examiner

" 4 & 5 Vide remark in my No 372 G.L. dated 10-12-83 opposite to items 3 & 4 -

" 6 The Divisional Officer states that the Completion certificate has been submitted to the Examiner on 31-12-83

" 7 The Divisional Officer has been called upon to expedite the submission of the Work Vouchers if he has not already done so

---

Reference to Madras P. W. D. Code,
Para. 1820.

original

Arch. 193

EXAMINER
No 1265 S.I.
3 JAN 84

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

EXAMINER
No 1298 W
13 JAN 84

Circle First
Division ~~Godavari Eastern~~
Fund ~~Provincial Ordinary~~

Rec'd 11/1/84 In Duplicate

Application for a Re-appropriation of Budget Grants.

No. 2892 G.L. Dated 27th December 1883.

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

Offg. *Superintending Engineer,*
1st *Circle.*

E/ No. 1265 S.E. 1st / 97 Dated Madras, 9th Jany. 1884.

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

* Vide as per margin.

D. C. Gordon
Examiner of P. W. Accounts,
Madras.

* The transfer proposed may be sanctioned.

17/1

W/1 *Proceedings of Madras Government.*

No. 102 W Dated January 16th 1884

Order thereon.

Sanctioned

C. Unwin Major R.E.
Under *Secretary to Government, P.W.D.,*
Madras.

The S.E. I Circle Sd 17/1
" Exam. P.W. Accounts
for note and return
12/1

17/1

17/1

Original

APPLICATION TO THE *Chief Engineer P. W. Dept.* 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 Ordinary Original Works Civil Buildings	G.O. No. 2341 W of 20-8-83	Constructing a Taluq Cutcherry Out-houses at Bhadrachellam	✓ 7500	✓ 3604	✓ 3900	✓ 3900	1000	✓ 4900
	G.O. No. 1641 W of 12-6-83	Police Head Quarters Office at Rajahmundry	✓ 16,060	✓ 12950	✓ 3110	✓ 3110	1033	✓ 4143

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 Ordinary Original Works Civil Buildings	G.O. No. 3112 W of 2-11-83	Proposed Water Supply and for improvements of the existing drainage of the Central Jail Rajahmundry.	30000 ~~22164~~	✓ 285	✓ 10,000	✓ 10100	2033	✓ 8067.

EXPLANATION OF NECESSITY FOR RE-APPROPRIATION.

These transfers have been rendered necessary to meet the outlay already incurred on the latter and the outlay incurred and to be incurred on the former work & there is no likelihood of the amount now proposed to be surrendered being utilized

Station Dowlaishweram

Dated 27th December 1883.

Despd 29-12-83

Signature.

JK

Offg. Supg. Engr. 1st Circle

Endorsement No. 1298 W. dated 30th January 1884.

Returned to the Secretary to Government Public Works Department, duly noted.

D. C. Gordon

~~Dy. Examiner~~
for Examiner P. W. Acct.
Madras

C.H.
30/1.

E.T.
30/1.

S.A. 1.2.84.

Ent. in Receipt Regr

F.C.

B. No. 3658 W. 20-12-83.

" " 85 W. 12-1-84.

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.

B. No. 3172. W. 9. 11. 83
" - 3241. W 14. 11. 83
" - 3402. W 28. 11. 83

2 C.

~~B. No. 85 W. 12-1-84.~~

F.C.

B. No. 592 W. 26-3-84.

Jr 10/12

Duplicate

PW 10720/

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

No. 3516 W a/ 7th Decr/83

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE First

FUND Provincial and Local

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

No. ______

MADRAS,

Dated 30 November 1883.

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

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

With disposal

Ent in Recpt Regr

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of September 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.
	Provincial Excess over Estimate										No. 3516 W, dy 7th Decr /83
1	Police head Quarters office at Rajahmundry	Sept 83	16060	16952	892				1151	Executive Engineer in his objectionable Items statement for September states that the work is completed except flooring and that the excess will be explained in the completion report but as the excess exceeds Superintending Engineer's powers to pass is brought to notice of Govt. for orders.	Item No: 1 Orders will be passed after receipt of the completion report
	No appropriation										
2	Providing extended workshop accommodation in the Central Jail at Rajahmundry	July 83	.	.	.	.	5740	5740	.	Result of the orders passed by Govt. in Statement of objectionable Items for August is awaited—	Item No: 2 Vide orders on the O. I. S. for August 1883
	Excess over appropriation										
3	Police head Quarters office at Rajahmundry	Sept 83	.	.	.	3110	4003	893	1151	Excess over appropriation is submitted to notice of Government—	Item No: 3 Supg. Engr should apply for the increased allotment required to cover the outlay incurred during current year
	Miscellaneous advances outstanding for more than 3 months										
4	Hire of boats employed for conveying His Excellency Governor's things at Ellore	June 83	.	70	.					The result of the orders passed by Govt. in the Statement of objectionable Items for June is still awaited	Item No: 4 Vide orders on the O. I. S. for August 1883.

[P. W. D. Madras, Form No. M 61 a—Inner Sheet.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of September 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.			
	Godaveri Central										
	Provincial										
	Miscellaneous Irregularities outstanding for more than three months.										
	Miscellaneous Advances										
5	Salary disbursed to Late Head Clerk T. Bhapiraju from January to August 83	June 83	-	432						Result of orders passed by Government in G.O. No. 3241W dated 14th November 1883 is awaited	Item No: 5 Finally disposed of by G.O. No: 3402 W of 28th November 1883
	Deposits Ordinary Items outstanding for more than 3 months										
6	Items 2 to 8, 10 to 12, 14 and 16	april 83	-	1368						Executive Engineers in the statement of objectionable Items for September states that arrangements have been made to refund these amounts to the Depositors Concerned	Item No: 6 Noted

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of September 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.			
	Miscellaneous Irregularities works for which Completion reports required - Other Incorporated Local										
7	Bridge under Kotta-palli road	July 83	7200	7861						The completion report called for by Government in the Statement of objectionable Items for July is still awaited	Item No: 7 Supg Engr will see to the very early submission of the completion report to the Examiner P. W. Accounts, ~~&~~ or report on the cause of delay in its submission. pas CB Dyll

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

30/11

The Supg Engr First Circle
thro the Examiner P. W. Accounts
4/12

Seen 7/12

1035 Cw - 7.12.83.

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 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.

F.C.

B. No. 405 W. 14-2-84.
G.O. No. 3788 - 3/5/84.

S.D.C.
[illegible] 16/1.

P. W. No. 11564

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

CENTRAL OFFICE OF ACCOUNTS.

Recd 26/12/83

CIRCLE First

FUND Provincial and Local.

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

No. No. 85 W 12-1-84

MADRAS,
Dated 24th December 1883.

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

J. C. Gordon
Examiner of P. W. Accounts,
Madras.

With disposal

Entd in Recept Regtr

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of October 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.
	Provincial **No Appropriation.**										No 85 W of 12th January 84
1.	Providing extended workshop accommodation in the central jail at Rajamundry.	July 1883.				"	540	540		Result of orders passed by Government in the Objectionable Items Statement for August still awaited.	Item No. 1 Vide orders on the O. I. S. for August 1883
	Excess over Appropriation										
2.	Police Headquarters Office at Rajamundry	September 1883.				3110	4240	1130	237.	Result of the orders passed by Government in the Objectionable Items Statement for September is awaited.	Item No. 2. Vide orders passed on the O. I. S for September 1883
	Works for which Completion Reports are required.										
3	Police Headquarters Office at Rajamundry	October 1883.	16060	17189					237.	Completion Report awaited as Executive Engineer says that the building has been finished and made over to the Police Department.	Item No. 3. Completion report should be furnished early
	Other Incorporated Local **Miscellaneous Irregularities** **Works for which Completion Reports are required.**										
4.	Bridge under Kattopalli Road	July 1883	7200	7861	661					Result of the orders passed by Government in Objectionable Items Statement for September is awaited.	Item No. 4 - 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 October 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.			
	Miscellaneous advances outstanding for more than three months										
5	Hire of boats employed for conveying H. E. Governor's things at Ellore	June 1883.		70						Result of the orders passed by Government in Objectionable Items Statement for August is awaited	Item No. 5 - Vide orders on the O. I. S. for August 1883.
	Deposits ordinary Items outstanding for more than three months										
6	Items 2 to 5, 7 to 8, and 10 to 12.	April 1883.		780						Executive Engineer in his Objectionable Items Statement for October 1883 state that arrangements have been made to refund these amounts to the depositors concerned.	Item No. 6. Early adjustment looked for

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of October 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.			
	Provincial Excess over Subheads of Estimate Original Works - Communications										
7.	1 New Potinghy Ghât	October 1883								Executive Engineer states that the Sub-divisional Officer has been called on to explain the excess in cost and to submit an Estimate for the work still remaining to be done for the sanction of the Superintending Engineer, and with regard to the excess in rate the Executive Engineer states that this is partly due to the work now being done in the upper sections by which the cost of carriage and labor is materially increased, and also to the fact, that none of the blasted rock, used for revetments and parapet wall had been counted in striking the rates but as there is no reason why the quantity thus used up should not be taken into the accounts and included under blasting, the Executive Engineer has been instructed accordingly, when, if this is done the rate should fall. × Executive Engineer states that the Superintending Engineer has been requested to grant permission for the excess under this subhead being met with from the provision in the Estimate for "Contingencies"	Item No. 7. For Superintending Engineer's special attention (sd) C Bowen Major R.E Under-Secretary to Govt P W Deptt
	Sub-heads.										
	Removing stone with blasting	Quantity	per	Rate Rs. as. ps.	Cost						
	As per Estimate	1112616	100. C.ft	9-15-11	111189						
	As Executed	1028155	"	10-14-1	111897						
	Excess.	-	-	- -14-2	708						
	Petty Supervision										
	As per Estimate	-	-	-	19743						
	As Executed	-	-	-	21384						
	Excess.	-	-	-	1641 ×						

Examiner of P. W. Accounts,
Madras.

PP 24/12

Cy.
7/1/84

Desd 12/1

The Supg. Engr. First Circle
thro. the Examiner P. W. Accounts

Endr
29/12

C. 23-5-84 R. 28-5-84 10/5 29/5 Entd in Recpt Regr

C. 23-5-84 2/6 Entd in Recpt Regr