B. No 9724 W. d/ 12-4-81

D. [illegible] 7/10 Cr: 10/10

Sent back to Dy 11.10.84 R. 24.10.84

Resubmitted to [illegible] 4.10.84 R. 9.10.84

Bellary 27.9.84 R. 7.10.84

20

B. 10404 - 15/12/84

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 1546 W. 20.6.84
" 1733 W. 14.7.84
" 2124 W. 27.8.84
" 2358 W. 24.9.84
" 1547 W. 20.6.84
" 1724 W. 12.7.84
" 1542 D. 29.8.84
" 2286 W. 16.9.84

P.C. B. No. 3104 W. 17-12-84.

Ord 52/10 Thig. 1/11 Id 30/10 29/10

Resubmitted to [illegible] 20.10.84 R. 24.10.84

R. 15.10.84 R. 20.10.84

No. 8214

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

CENTRAL OFFICE OF ACCOUNTS.

In duplicate.

Circle First

Fund Imperial Provincial and Local.

Ord 2 October 84

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of July 1884.

No. ——

Madras,

Dated 1st October 1884.

No. 2648/8 - 28th [illegible] 84

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

C. Cardew

Examiner of P. W. Accounts,
Madras.

With order

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of July 1884 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.
	Godavari Eastern Division Want of Estimate Provincial										
1.	Repairs to Superintending Engineer's Bungalow at Dowlaishwarm	June/84	"	325	325				64	The Executive Engineer in his Objectionable Items Statement for June 1884 states that an Estimate for this work will be sanctioned. shortly	The S.E. will see that an estimate for this work is sanctioned without delay.
	Ganjam Provincial Want of Estimate Tools and Plant.										
2	Hand Dredger for the use of the Chilka Lake canal	July/84	"	270	270	"	"	"	270.	The Executive Engineer in Objectionable Items Statement states that the bill of costs has not yet been received from the Dowlaishweram Workshops to enable him to prepare the required estimate.	Noted.
	Godavari Eastern Division Excess over Estimate										
3.	Constructing a Taluq Cutcherry and outhouses at Badrachellum	Nov/83	8860	9176	316.				83.	The Executive Engineer reports that the work is completed and that the excess will be explained in the Completion Report.	No orders are necessary as the excess is within 5 per cent of the sanctioned Estimate.
	Works for which Revised Estimates are required										
4	Constructing a Post Office at										

Result of orders passed

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of July 1884 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.			
	at Dummagudum	April/84	600	653						by Government in Objectionable Items Statement for May 1884 is still awaited.	revised Estimates for these works should be submitted for sanction without delay.
5	Additions to the Collector's Cutcherry at Cocanada	April/84	31,870	12,437							
	Godaveri Eastern Works for which revised estimates are required Imperial										
6.	Constructing a Post Office at Kunnaveram	June/84	600	664	64					The Executive Engineer in Objectionable Items Statement for June 1884 states that a revised estimate for this work has been submitted for sanction.	
	Godaveri Eastern Other Miscellaneous Irregularities Provincial Miscellaneous Advances outstanding for more than 3 months										
7.	P. Subramany Iyer Delta Superintendent	April/84		.	81					Result of orders passed by Government in Objectionable Items Statement for May 1884 is awaited.	The S. E. will see that the items outstanding under mis. advances are adjusted without further delay.
	P. Sivasawmy Iyer Do amount disallowed by Examiner	Jany/84		.	35						

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of *July* 1884 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.
	✓ Deposits Ordinary										
8	Amount of salaries &c of the late Mr Johannus Overseer temporarily held at credit of deposit account	June/84		147						The early adjustment of these items is awaited.	The S. E. should arrange to effect an early adjustment of the items outstanding under "Deposits."
	Do received from V Sambiah being the value of pick axes lost by him temporarily credited to deposits	July/84		3							
	Delay in the submission of accounts.										
9	Work vouchers for July 1884 Objectionable Items Statement for Do									Brings to notice of Government that these documents have not yet been received in this Office.	The S. E. will see that the returns referred to by the Examiner of P. Works Accts. are submitted at an early date.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of July 1884 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 Godaveri Central Miscellaneous Irregularities Items outstanding for more than 3 months Since September 1883.										
10.	Amount disallowed from the salary of Delta Superintendent M. Janikiramiah	Jany/84	Amount 12-8-0.							The Executive Engineer states that this amount will be adjusted on receipt of orders of Government on pension papers of Delta Superintendent Ramachendriah in whose place M. Janikiramiah is promoted. This item has been outstanding for nearly one year, and is brought specially to notice of Government.	Vide orders passed opposite to this item in the O. I. Statement for June 1884.
	✓ Godavari Eastern Want of Estimate Other Incorporated Local										
11.	Kovur Munjair Junction Canal constructing ~~two~~ five second class ferry boats	May/84	-	272	272					Result of orders passed by Government in Objectionable Items Statement for May 1884 is awaited.	

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of July 1884 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.			
	✓ *Excess over Estimate*										
12	Kovur Munjair Junction Canal	Feb/84	45,590	52,124	6,534				355	Result of orders passed by Government in Objectionable Items Statement for May 1884 is awaited.	Revised Estimates are awaited.
	✓ *Works for which revised estimates are required.*										
13.	Kovur Munjair Junction Canal	Feb/84	45,590	52,124						Do Do	

Examiner P. W. Accts

Madras.

CH
30/9.

1/10

Cu

15.10

W. S.
.10.84

~~The S. E. 1st Circle thro'~~
the Examiner of P. W. Accts.

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

D. C. [illegible]

Examiner of P. W. Accounts,
Madras.

29 1/10

I do not remember to have before seen the O. I. Statement for June 1884, quoted in the order against item No. 10.

The order passed on that statement does not appear to bear my initials.

17.10.84

S. A. W.

For explanation.

The paper did not apparently come to Actg.

R. S.
17.10.84

C. a. W.

You will see from the pencil marks on the corner of the paper, that the O. I. Statement for June 1884, was originally marked to both DW. & W.

The draft-orders on the Statement were passed by DW. on 19.9.84, & W left on tour on 20.9.84. The paper could not therefore have reached Actg in time to be passed by W.

Original

2358

PWC No 7355

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE First In Duplicate

FUND Provincial, Imperial & Local.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of June 1884.

No. Recd. 3. 9. 84

MADRAS,
Dated 2nd September 1884.

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

No: 2358 W d/24th Septr. 1884

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

With disposal

With disposal

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17.10.84

S. A. W.

For explanation.

The paper did not apparently come to Actg.

R. S.
17.10.84

C. a. W.

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The draft-orders on the statement were passed by Dy. W. on 19.9.84, & W. left Actg. on tour on 20.9.84. The paper could not therefore have reached Actg. in time to be passed by W.

V.

Original

2358

P.W.C. No 1335

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE First In Duplicate

FUND Provincial, Imperial & Local.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of June 1884.

No. Recd. 3.9.84

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

No: 2358 W d/24th Septr. 1884

D. P. [illegible]

Examiner of P. W. Accounts,
Madras.

With disposal

with disposal

Original

W.C. No. 235

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

CENTRAL OFFICE OF ACCO

The orders I received were that during his absence on tour, all ordinary or routine papers would be passed by DW. The O. I. Statement for June, & several other routine papers were therefore passed out on DW's initials -

Ch
20/10/84.

To W/

Submitted

C.S.
21. 10. 84

Noted

WS
21-10-84

B.

It seems to me items are often brought forward which might very well be omitted — to which the objections are very trifling & need hardly be brought to notice of Govt. However, I shall take up this matter again, when occasion offers. I have now passed the draft orders on the statement. —

CA.
15-10-84

B Fair note & return

Ch
15/10/84

Noted VF
15-10

DW

Kindly initial O. I. Statement.

Ch
15/10/84

O. 20. 10. 84, R. 24. 10. 84

C No 8214

B.

I don't quite see the object of repeatedly bringing forward as objectionable items such works as 4 + 5. Objections seem to be raised & recorded for objection's sake merely.

Where is the objection to the Post Office at Dummagudem? What the E. E. stated in O. I. Statement for last April does not warrant this matter being reported every month so far — so at least it seems to me.

And where is the objection to the Collector's Cutchery at Cocanada?

13.10

Dw.

In case of item No. 4 the excess is above 5 per cent of the estimate.

Item 5. In this case the objection is based perhaps on para 2351 of the P. W. Code.

On a previous occasion when E was asked to explain cause for a similar objection, he said in reply that calls for revised Estimates are based on the E Es own statements made in the O. I. Objectionable items statement or in the work voucher in explanation of excesses on Sub heads of Estimates. His reply No. O W No 402 of/84 is put up for immediate reference.

14.10

O. 20.10.84. R. 24.10.84

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.

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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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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.

1546 W d/ 20/6/84
1733 W d/ 14/7/84
2124 W d/ 27/8/84

E 25/9 d/ 26/9

Original

W C No 2355

2358

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

CENTRAL OFFICE OF ACCOUNTS.

Circle First In Duplicate

Fund Provincial, Imperial & Local.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of June **1884.**

No. Recd. 3. 9. 84

Madras,
Dated 2nd September 1884.

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

No: 2358 W d/24th Septr. 1884

Examiner of P. W. Accounts,
Madras.

With disposal

~~With disposal~~

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of *June* 1884 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 *Godavari Eastern Division* *Want of Estimate*										
1	*Repairs to Superintending Engineer's Bungalow at Dowlaishweram*	*June/84*	.	*260*	*260*				*260*	*The Executive Engineer in his Objectionable Items Statement for June 1884 states that an estimate for this work will be sanctioned shortly.*	*The S.E. I Circle will see that an Estimate is sanctioned for the work without delay.*
	Excess over Estimate										
2	*Constructing a Talug Cutcherry and out houses at Badrachellum*	*Nov/83*	*8860*	*9093*	*233*				*16*	*This excess of Rs 233 over the revised estimate recently sanctioned is brought to notice of Government — the work is stated to have been completed.*	*No orders are necessary as the excess is within 5 per cent of the sanctioned estimate*
	Works for which revised estimates are required										
3	*Constructing a Post Office at Dumagudem*	*Apl/84*	*600*	*653*						*Result of orders passed by Government in Objectionable Items Statement for April 1884 is still awaited.*	*Revised estimates for these works should be submitted for sanction without further delay.*
4	*Additions to the Collector's Cutcherry at Cocanada*	*Apl/84*	*31,870*	*12,437*							

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of June 1884 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.			
	Godavari Eastern (contd.)										
	Other Miscellaneous Irregularities										
	Miscellaneous advances outstanding for more than 3 months										
5	P. Subramania Iyer Delta Superintendent	Apr/84		81						Result of orders passed by Government in Objectionable Items Statement for April 1884 awaited.	The Supdg Engr. will see that the amounts outstanding under Miscellaneous advances are recovered without further delay.
6	C. Siwasawmy Iyer – do – Amount disallowed by the Examiner	Jan/84		35							
7	K. Venkatasubbiah clerk	Jan/84		20							
8	B. Baporazu clerk, Superintending Engineer's Office Salary disallowed by Examiner	Apr/84		20							

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of June 1884 requiring the orders of Government.

			Comparison with Estimate.			Comparison with Appropriation of the Year.					
Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	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.
	Godavari Eastern (Contd) Deposits. Ordinary										
9	Amount of Salaries &ca of the late Mr Johannes Overseer, temporarily held at credit of Deposit account	June 84		147						The Executive Engineer in the Objectionable Items Statement for June states that the father of the late Mr Johannes has been written to more than once to furnish the letter of administration for the payment of this amount but with no effect.— Brought to notice of Government for orders. The amount may perhaps be deposited with the District Judge.	The Supdg Engr will arrange to adjust this amount as proposed by the Examiner of PW Accounts.
	Godavari Western Provincial Miscellaneous Irregularities Deposits outstanding for more than 3 months										
10	Amount recovered from Office members for value of letter weights lost by them outstanding since September 1883	Apr/84		5						The Executive Engineer in Objectionable Items statement for May states that as soon as the bill is received from the Public Works Workshops the amount will be adjusted but as the items has	The Supdg Engr will take steps to expedite the submission of the bills due from the P.W. Workshops.

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of June 1884 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.
										has been outstanding nearly one year it is specially brought to notice of Government	
	Provincial Godavari Central Miscellaneous Irregularities										
	Items outstanding for more than 3 months										
	Since September 1883.										
11	Amount disallowed from the salary of Delta Superintendent M. Jannikiramiah	Jan/84	Amount 12-0-0							The Executive Engineer states that this amount will be adjusted on receipt of orders of Government on pension papers of Delta Superintendent Ramachendriah in whose place M. Jannikiramiah is promoted. This item has been outstanding nearly one year and is brought specially to notice of Government.	The E.E. will report the cause of delay in disposing of the pension papers of Delta Supdt Ramachendriah. The Supt Engr will issue instructions to recover the amount outstanding from the party concerned who will receive full pay of the grade with pit retrospective effect when final orders are passed on the pension papers above referred 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 June 1884 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 Godavari Eastern Delay in the submission of Accounts										
12	Work Vouchers for June 1884 Objectionable Items Statement for - Do -									These accounts which were due in this office on the 20th July 1884 were received on the 22nd August 1884 or one month after due date. The delay in their submission is brought to notice of Government.	The Supdg Engr: will enquire and report the cause of delay brought to notice by the Examiner of PW Accounts. PW accts
	Imperial Works for which revised estimates are required										
13	Post Office at Kunnaram	June/84	600	656						The Executive Engineer in Objectionable Items Statement for June 1884 states that a revised estimate for this work has been submitted for sanction	The Supt Engr will see that a revised estimate is submitted for this work without delay.

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of June 1884 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.			
	Local.										
	Godavari Eastern										
	Want of estimate										
14	Rovur Munjair junction Canal — Five second class ferry boats	May/84	.	272	272					The Executive Engineer in Objectionable Items Statement for May 1884 stated that this has been included in the estimate amounting to Rs 52345 for Rovur Manjair junction canal sent up for sanction.	Revised estimates ~~[illegible]~~ are awaited
	Excess over estimate										
15	Rovur Munjair Junction Canal	Feb/84	45590	51769					53	Result of orders passed by Government in Objectionable Items Statement for April 1884 is awaited.	

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of *June* 188*4*.
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.			
	Godavari Eastern Local (continued) Works for which revised estimates are required										
16	Kovur Nimpair Junction Canal	Feb /84	45,590	51,769						Result of orders passed by Government in Objectionable Items Statement for April 1884 is awaited. D. C. [illegible]	Vide orders passed against item No 15. C.S. 19.9.84 a

Examiner of P. W. Accounts,
Madras.

2/9

1-9-84.

To S.E. I Circle. ✓
The E.E. 1st Circle through Ex P.W. Accts
through the Ex P.W. Accts 24/9/84

O. B. No 1733 W. dy 14. 7. 84
" " 1546 W " 20. 6. 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 unnoticed by Executive Engineers in their Divisional Statements of Objectionable Items should be distinctly noted as such either in a separate supplementary statement or in the original statement in red ink.

6. Columns under all the heads should be filled up in each case so as to bring out clearly where estimate or appropriation exists and where it does not.

7. In the case of large projects such important features as the following should be stated with precision :—

A. Lump sum estimate.
B. Abstract detail estimate by sub-heads, and so on.

1. Submitted to Chief Engineer.
2. Submitted to Superintending Engineer.
3. Not yet submitted.

8. A large work which is proceeded with on merely a lump sum sanction is still objectionable till an abstract and detail estimate by sub-heads is submitted and sanctioned for it by competent authority.

9. Special mention should be made of works being carried out in portions by authorities, beyond whose powers of sanction it would be to sanction the expenditure as a whole.

10. An important point to notice is the duration of a serious irregularity.

11. Voluminous masses of detail, when their practical significance could be given in a few lines, should always be avoided as a rule. If, for instance, the state of matters as to sanction in one month does not materially differ from that of a preceding month, it will answer all practical purposes to say so, instead of sending another full report.

12. Too much stress can never be laid on the fact that this statement is not to take place of special reports, then and there, of works on which serious irregular expenditure is being largely incurred, either without estimate or appropriation.

P.W.S. 119/8

Enclosed

P.W. 5/6/85

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

CENTRAL OFFICE OF ACCOUNTS.

(9)

Circle First

Fund Provincial

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

No. ——

Madras,
Dated 4th August 1884.

No 2124S dated 2nd Sept 84

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

D. P. Gordon

Examiner of P. W. Accounts,
Madras.

With Orders

With orders

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of May 1884 requiring the orders of Government.

No 2124 [illegible] August/84

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.
	Ganjam Division Want of Estimate										
1.	Repairs to Collector's Bungalow at Chatrapur	May/84	•	234					234	Executive Engineer in Objectionable Item Statement for May/84 states that an Estimate has been submitted to Superintending Engineer for sanction.	The S.E. 1st Circle will see that an Estimate is submitted for this work without delay.
	Godaveri Eastern. Excess over Estimate										
2.	Constructing a Taluk Cutcherry and out houses at Budrachalam.	Nov/83	7500	9077	1577					Result of orders passed by Government in Objectionable Item Statement for April/84 is awaited.	Revised estimate amounting to Rs 8860 has been sanctioned in G O No 1748 W d/ 16th July/84
	Works for which revised Estimates are required.										
3.	Constructing a Taluk Cutcherry & out houses at Budrachalam	do	7500	9077						do	
4	Constructing a Post office at Dumagudiem	Apl/84	600	653					7	do	The SE should see that revised estimates for these works are submitted without delay
5.	Addition to the Collector's Cutcherry at Coconada	do	3107	3237					11	do	

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of May 1884 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.			
	Other Miscellaneous Irregularities.										
5.	Miscellaneous advances outstanding for more than three months										
6	P. Supramanya Aiyar Delta Superintendent Balance of outstanding advance	April/84		81						Result of orders passed by Government on objectionable Item Statement for April is awaited.	The S. Engr will see that the "Mis advances" are recovered as soon as possible
7.	C. Sivasawmy Iyer Delta Superintendent Salary disallowed by Examiner	Jan/84		35						D°	
8.	K. Venkataruthnam Naidu clerk — d°	d°		20						D°	
9	B. Paparaza clerk Superintending Engineer's office Salary disallowed by Examiner	April/84		20.						D°	

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of May 1884 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.			
	Godavery Western Provincial. Miscellaneous Irregularities Deposits outstanding for more than 3 months										
10	Amount recovered from office Members for value of letter weight lost by them outstanding since September/83	Apl/84		5.						Executive Engineer states that as soon as the bill is received from the Superintendent Public Works Workshops who supplied the weights the adjustment will be effected.	Noted
	Provincial. Godavery Central Miscellaneous Irregularities Items outstanding for more than 3 months Since September/83.										
11.	Amount disallowed from the salary of Delta Superintendent M. Janikaramiah	Jany/84	12-8-0							Executive Engineer states that the amount will be adjusted on receipt of orders of Government on pension papers of Delta Superintendent Ramachendriah, in whose place M. Janikaramiah is promoted.	Noted

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of May 1884 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 Eastern Deposits Ordinary.										
12.	Items 2 to 8 and 10 to 12, 14	Apl/84		1309						Result of orders passed by Government on objectionable Items Statement for April awaited.	The S. Engr. should see that the balances outstanding in the Schedule of deposits are adjusted as soon as possible as as possible
	Godavery Eastern other Incorporated Local Want of Estimate.										
13	Five second class Ferry Boats for Kowur Munjeri junction Canal.	May/84	.	272	272				27	Executive Engineer in objectionable Items Statement for May/84 states that this has been included in the Estimate amounting to Rs 52345 for Kowur Munjeri junction Canal sent up for sanction. Result of orders passed by Government on the objectionable Items Statement for April/84 is awaited.	Revised Estimates are awaited Revised estimates are awaited
	Excess over Estimate.										
14	Kowur Munjeri junction Canal.	Febry/84	45590	51769	6179				2302		

546 w 20. 6. 84

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of May 1884 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.
	Godavari Eastern Works for which revised Estimates are required.										
15.	Kowur Munjeri junction Canal.	Feby/84	45590	51769						Result of orders passed by Government on the Objectionable Items statement for April/84 is awaited.	Vide orders passed opposite to item No. 114

D. C. Cardew

Examiner of P. W. Accounts,
Madras.

To
The Supg: Engr I Circle
thro the Exr P.W.A.

20.8.84

22.8.84

through the Examiner [illegible] P.W. Accts

Hm.

A.P. 4/8

1546 W 20. 6. 84
1199 W 12. 5. 84

Duplicate

W 548 of 84

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

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. 2790 W. 7-11-84.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE East

FUND Provincial and Local

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April 1884.

No. ———

MADRAS,
Dated 27th June 1884

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

No. 1733 W d/ 14th July 1884

Examiner of P. W. Accounts,
Madras.

With order
gw

Wd 14/7   15/7   Id 15/7

write order.

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April 1884 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.
	Godavery Eastern Provincial Want of Estimate										N° 1733 Wd/ 14th July 1884
1	Manufacture of Stone	April 1884	.	4348	4348				4348	Executive Engineer in his Objectionable Items Statement for April 1884, states that an Estimate for Rs 68,350 is about to be submitted to Superintending Engineer for sanction	The S. E. 1st Circle will see that an Estimate for this work is sanctioned at an early date.
	Excess over Estimate										
2	Constructing a Talugue Cutcherry and out houses at Budrachellam	November 1883	7.500	9074	1574				36	Result of orders passed by Government on Objectionable Items Statement for January is still awaited.	The S. E. will see that a revised Estimate is sanctioned for this work as soon as practicable.
	Works for which revised Estimates are required										
3	Constructing Talug Cutcherry and out houses at Budrachellam	November 1883	7.500	9074						D° D°	

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April 1884 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.			
4	Constructing post Office at Doomagudam	April 1884	600	646						Executive Engineer States that a revised Estimate for Rs 1380 has been sent up and that sanction is awaited.	Vide orders passed against items No 2 and 3.
5	Additions to Collector Cutchery at Coconada	Do	31,870	12,356						Executive Engineer states that the original Estimate needs to be revised according to the higher rates at which the work is carried out.	
	Godaveri Western Provincial Works for which revised estimates are required										
6	Gravelling paths &c in the ground of Officers' Quarters at Chettipett	January 1884	300	355						Result of orders passed by Government in Objectionable Items Statement since January 84 is still awaited	The S. E. will expedite the submission of a revised Estimate for this work.

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April 1884 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										
	Deposits outstanding for more than 3 months										
7	Amount recovered from Office members for value of letter weights lost by them, outstanding since September 1883	April 1884		5						Executive Engineer in replying to a query put by this office about the delay in adjusting this item, states that the weights have not been supplied by the work shops and that a reminder has been sent by him.	The S. E. will see that the balance out standing in the Schedule of Deposits is adjusted with out delay
	Godavery Eastern										
	Miscellaneous Advances outstanding for more than 3 months										
8	C. Sivasawmy Iyer Delta Superintendent, amount disallowed by Examiner Public Works Accounts	January 1884		35						Result of orders passed by Government on Objectionable Items Statements for February and March is still awaited	The S. E's early attention is drawn to the remarks of the Examiners of P. W. accts.
9	K. Venkataratnum Naidu Do	Do		10							
10	K. Venkatareddy overseer Travelling allowances for July 1883, disallowed by Examiner Public Works Accounts.	Do		11							

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April 1884 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.
11	P. Subramanya Iyer Delta Superintendent. Balance of Outstanding advance of—	April 1884		81						The new. adjustment of these items is brought to notice of Government	Vide orders passed opposite to items 8 to 10.
12	B. Baparaju, Clerk, Superintending Engineers Office. Salary disallowed by the Examiner Public Works Accounts.	Do		20						Do Do Do	
13	Deposits ordinary outstanding for more than 3 months Items 2 to 8 & 10. 12	Do		1161						Result of orders passed by Government on Objectionable Items Statements for February and March 1884 is still awaited.	

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April 1884 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 Items outstanding for more than 3 months										
	Since August 1883										
14	Amount paid to P. Janni-Gadu for taking back a Staff Boat to Dowlaish-weram	January 1884	Amount 4							Executive Engineer states that a reminder has been sent to Superintending Engineer for an early reply to his office letter touching the adjustment of this item	Vide orders passed against items nos 8 to 10.
	Since September 1883										
15	Amount disallowed from the salary of September out of the pay of Delta Superintendent of M. Janikaramiah	Do	12.8.0							Executive Engineer states that the amount will be adjusted on receipt of order of Government on pension papers of Delta Superintendent Ramachendriah in whose place M. Janikaramiah is promoted.	

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of April 1884 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 Eastern Other Incorporated Local Excess over Estimate										
16	Kovvr- Munjar Junction Canal	February 1884	45,590	49,267	3677				12	Result of orders passed by Government in Objectionable Items Statements for February & March 1884 is still awaited	A revised Estimate should be submitted as early as possible.
	Works for which Revised Estimates are required										
17	Kovvr Munjar Junction Canal	Do	45,590	49,267						Do Do	

A revised Estimate should be submitted as early as possible

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

CS
11-7-84

Do 14/7/84

No. 26/6

To The S. E. 1st Circle
through the Engr. of P. W. Accts.

To the S E 1st Circle
through the Engr of P W Accts

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

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated November, 6th.

Recd. *Encl.*

G.O., 6th Nov. 1884, No. 2773 W.

NOVEMBER.

"Marine Villa," Cocanada

Estimate for improvements to —, sanctioned.

ORDER—dated 6th November 1884, No. 2773 W., Public Works.

The estimate, amounting to Rs. 7,700, for improvements to "Marine Villa" at Cocanada, is sanctioned.

2. The question of funds is being separately considered.

3. This sanction has been registered as Local Excluded No. 44 W. of 1884-85, and classified as Civil Buildings, Original Works.

(True Extract.)

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

To the Superintending Engineer, I Circle, with two enclosures.
,, Examiner, Public Works Accounts, with duplicate abstract estimate.
,, Marine Department.
,, Financial ,,

Exd. E. Fernandez.
Spare Copies

6TH NOVEMBER 1884, No. 2773 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following papers :—

From Lieutenant-Colonel P. MONTGOMERIE, R.E., Superintending Engineer, I Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 30th August 1884, No. 1398 G.D.

With reference to paragraph 3 of G.O., No. $\frac{1235\ W.}{A.}$, dated 14th May 1884, I have the honor to forward, herewith, for the sanction of Government, an estimate, amounting to Rs. 7,700, for re-roofing and sundry repairs to the " Marine Villa " at Cocanada.

1 Detailed estimate.
1 General abstract estimate (in duplicate).

No. 658 E., Public Works.

Forwarded for the approval of Government in the Marine Department.

2. The commencement of the work, in anticipation of sanction to an estimate, was authorised in G.O., No. $\frac{1235\ W.}{A.}$, dated 14th May 1884.

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

10th September 1884.

From J. H. TAYLOR, Esq., Lieutenant, R.N.R., Master Attendant, Administrative Department, to the Chief Secretary to Government, dated Madras, 24th October 1884, No. 9924.

With reference to current, No. 736, dated 2nd October 1884, I have the honor to return, duly approved, the estimate, for repairs to the " Marine Villa " at Cocanada, amounting to Rs. 7,700.

No. 2440, Marine.

Approved and transferred to the Public Works Department.

2. The cost of the work will be a charge against *Port* Funds. On receipt of information as to the amount required this year, an allotment will be made in the Financial Department.

(Signed) E. F. WEBSTER,
Chief Secretary.

3rd November 1884.

6TH NOVEMBER 1884, No. 2773 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following papers :—

From Lieutenant-Colonel P. MONTGOMERIE, R.E., Superintending Engineer, I Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 30th August 1884, No. 1398 G.D.

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

10th September 1884.

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No. 2440, Marine.

Approved and transferred to the Public Works Department.

2. The cost of the work will be a charge against *Port* Funds. On receipt of information as to the amount required this year, an allotment will be made in the Financial Department.

(Signed) E. F. WEBSTER,
Chief Secretary.

3rd November 1884.

GENERAL.
ESTABLISHMENT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated November, 4th.

Recd. *Encl.*

G.O., 4th Nov. 1884, No. 2729 W.

NOVEMBER.

Temporary Establishment

Orders on application from the Superintending Engineer for — for the Godávari Central division during 1884-85.

Office note from the Examiner, Public Works Acco unts, dated 6th October 1884, No. 499.
From the Superintending Engineer, I Circle, dated l 18th October 1884, No. 1803 G.D.

., Public Works.

ORDER—dated 4th November 1884, No. 2729 W e Superintending Engineer, I Circle,

The temporary establishment proposed by th Central division, is not in accordance
for employment during 1884-85 in the Godávari er's memorandum, No. 289-C., dated
with the sanction laid down in the Chief Engine
29th January 1883. upper subordinate establishment has

2. The necessary correction regarding the corrected is sanctioned against the
been made, and the comparative statement as rent year's budget.
provision for temporary establishment in the cur tion being made by the Superintend-

3. Separate orders will be passed on applic required for the division.
ing Engineer for the Engineering establishment f these proceedings is registered as

4. The sanction accorded in paragraph 1 o as Establishment, Temporary.
Provincial No. 63 W. of 1884-85, and classified

.)

(True Extract AW-STEWART, Colonel, R.E.,

(Signed) J. SH Secretary to Govt., P.W.D.

To the Superintending Engineer, I Circle.
„ Examiner, Public Works Accounts.

Exd. A. Grubert.
Spare Copies

Office note from the Examiner, Public Works Accounts, dated 6th October 1884, No. 499.
From the Superintending Engineer, I Circle, dat l 18th October 1884, No. 1803 G.D.

ORDER—dated 4th November 1884, No. 2729 W., Public Works.

The temporary establishment proposed by t e Superintending Engineer, I Circle, for employment during 1884-85 in the Godávar Central division, is not in accordance with the sanction laid down in the Chief Engin er's memorandum, No. 289-C., dated 29th January 1883.

2. The necessary correction regarding the upper subordinate establishment has been made, and the comparative statement as corrected is sanctioned against the provision for temporary establishment in the cu rent year's budget.

3. Separate orders will be passed on applic ation being made by the Superintending Engineer for the Engineering establishment required for the division.

4. The sanction accorded in paragraph 1 f these proceedings is registered as Provincial No. 63 W. of 1884-85, and classified as Establishment, Temporary.

(True Extrac .)

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

To the Superintending Engineer, I Circle.
,, Examiner, Public Works Accounts.

Exd. A. Grubert.
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ENCLOSURE.

Statement of Proposition for Revision of Establishment (Temporary), Godávari Central Division.

Order sanctioning present Establishment. Government of Madras, Public Works Department.		Office to which the proposition refers.	Nature of Changes.												Proposition.						Orders of Government.
			Present Scale.						Proposed Scale.						Permanent.		Temporary.				
					Pay.						Pay.				Increase per month.	Decrease per month.	Increase per month.		Decrease per month.		
Number.	Date.		Number.	Designation.	Minimum.	Increment.	Maximum.	Average or Fixed.	Number.	Designation.	Minimum.	Increment.	Maximum.	Average or Fixed.	Amount.	Amount.	Period.	Amount.	Period.	Amount.	
				UPPER SUBORDINATE ESTABLISHMENT.	RS.	RS.	RS.	RS.		UPPER SUBORDINATE ESTABLISHMENT.	RS	RS.	RS.	RS.	RS.	RS.		RS.		RS.	See G.O., No. 1678 W., dated 5th July 1884.
			1	Sub-Engineer, 3rd grade ..	250	..	250	250	1	Sub-Engineer, 3rd grade ..	250	..	250	250	..	..	..	..	..	..	
			2	Overseers, 1st grade ..	100	..	100	200	2	Overseers, 1st grade ..	100	..	100	200	..	..	..	..	..	..	
			2	Do. 2nd ,, ..	80	..	80	160	2	Do. 2nd ,, ..	80	..	80	160	..	..	..	..	..	..	
				OFFICE ESTABLISHMENT. (1) *Divisional Office.*																	
735 W.	7th Mar. 1883.	..	1	Clerk, 3rd class, 2nd grade.	60	4	80	60	1	Clerk, 3rd class, 2nd grade.	60	4	80	60	..	..	..	..	..	..	
			1	Do. 4th class, 1st ,, ..	40	2	50	40	1	Do. 4th class, 1st ,, ..	40	2	50	40	..	..	..	..	..	..	
			1	Do. do. 2nd ,, ..	30	2	40	30	1	Do. do. 2nd ,, ..	30	2	40	30	..	..	..	..	..	..	
			2	Do. do. 3rd ,, ..	each 20	2	30	40	2	Do. do. 3rd ,, ..	20	2	30	40	..	..	..	..	..	..	
			1	Messenger	7	..	7	7	1	Messenger	7	..	7	7	..	..	..	..	..	..	
			1	Do.	6	..	6	6	1	Do.	6	..	6	6	..	..	..	..	..	..	
			1	Draftsman, 1st class ..	50	..	50	50	1	Head Draftsman ..	80	..	80	80	..	..	6	30	..	..	
			1	Do. 3rd ,, ..	30	..	30	30	1	Second do.	30	..	30	30	..	..	..	..	..	..	
			1	Accountant, 4th grade ..	100	7	150	100	1	Accountant, 4th grade ..	100	7	150	100	..	..	..	..	..	..	
3401 W.	22nd Dec. 1882.	..	1	Irrigation Writer ..	15	..	15	15	1	Irrigation Writer ..	15	..	15	15	..	..	..	..	..	..	
				(2) *Sub-Divisional Offices.*																	
735 W.	7th Mar. 1883.	..	2	Clerks, 4th class, 3rd grade.	20 each	2	30	40	2	Clerks, 4th class, 3rd grade.	20 each	2	30	40	..	..	..	..	..	..	
									2	Do. 5th class, 1st ,, ..	15 each	1	20	30	..	..	6	30	..	..	
			2	Messengers	6 each	..	6	12	2	Messengers	6 each	..	6	12	..	..	..	..	..	..	
									1	Tappal Lascar	5	..	5	5	..	..	6	5	..	..	
									1	Do.	5	..	5	5	..	..	6	5	..	..	
				(4) *Overseers' Offices.*																	
			4	Clerks, 5th class, 1st grade.	15	1	20	60	4	Clerks, 5th class, 1st grade.	15	1	20	60	..	..	..	..	..	..	
				PETTY ESTABLISHMENT.																	
			1	Storekeeper	25	..	25	25	1	Storekeeper	25	..	25	25	..	..	..	..	..	..	
									1	Surveyor	100	..	100	100	..	..	6	100	..	..	
			13	Lascars, each	6	..	6	78	17	Lascars, each	6	..	6	102	..	..	6	24	..	..	
1047 W.	25th April 1884.	..	1	Delta Superintendent, 3rd grade.	40	..	40	40	1	Delta Superintendent, 3rd grade.	40	..	40	40	..	..	..	..	..	..	
			4	Delta Lascars, each ..	5	..	5	20	4	Delta Lascars, each ..	5	..	5	20	..	..	..	..	..	..	
								1,263						1,457	..	..	..	194	..	..	

DOWLAISHWERAM,
16th September 1884.

(Signed) W. JOPP,
Executive Engineer, Central Division.

(Signed) P. MONTGOMERIE, Lieut.-Col., R.E.,
Superintending Engineer, I Circle.

4TH NOVEMBER 1884, No. 2729 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers :—

From Lieutenant-Colonel G. MONTGOMERIE, R.E., Superintending Engineer, I Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 16th September 1884, No. 1561 G.D.

With reference to your telegram of the 15th August 1884, and memorandum No. 1356-C., dated the 1st August 1884, I have the honor to submit, herewith, for sanction, a statement in the prescribed form of temporary establishment, existing and proposed, in the Godávari Central division for the current official year. A memorandum of explanations showing the necessity for the increase of the establishment is also herewith sent.

GENERAL.
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated October, 27th.

Recd. *Encl.*

G.O., 27th Oct. 1884, No. 2619 W.

OCTOBER.

Funds

Certain appropriations of — made from the Provincial reserve.

27th October 1884, No. 2619 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

From the Superintending Engineer, I Circle, dated 4th October 1884, No. 1715 G.D.
" " " I " " 8th " " " 1740 "
" " " II " " 6th " " " 590 N.L.
" " " IV " " 9th " " " 464 E.W.
Office note from the Examiner, Public Works Accounts, dated 15th October 1884, No. 527.

Order—dated 27th October 1884, No. 2619 W., Public Works.

The sum of Rs. 80,000, reported by the Examiner of Public Works Accounts, in his office note recorded above, to be the saving from the provision, in the current year's budget, for permanent establishment, is added to the reserve with Government under Provincial.

2. The following appropriations from the reserve are sanctioned :—

	RS.
Upper subordinate establishment, temporary	7,094
Petty establishment, temporary	15,226
Constructing a police hospital at Ongole, Nellore district	2,500
Lines and quarters for 38 sappers and 2 native officers at Ootacamund.	3,902
Maintaining the navigation works at Dumagudem	3,000
Reroofing the Marine Villa, with out-houses, at Cocanada	4,000
Repairs, Civil Buildings, Godávari Eastern	1,000
Constructing sub-registrar's office at Bhímavaram, in the Godávari Western division	1,000
Total ...	37,722

(True Extract.)

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

To the Superintending Engineer, I Circle.
" " " II "
" " " IV "
" Examiner, Public Works Accounts.
" Judicial Department.
" Marine "
" Military "

Exd. E. Fernandez.
Spare Copies

Govt. of (1884) Madras

Jd 31/10