REFERENCE TO MADRAS P. W. D. CODE.

PARAS. 2362 TO 2365.

B. No 663 W. 17-3-85
" 387 W. 16-2-85
" 107 W. 13-1-85
" 3010 W. 8-12-84
" 2733 W. 4-11-84
" 2830 W. 16-10-84
" 2176 W. 3-9-84
" 1970 W. 12-8-84
" 1721 W. 12-7-84
" 1577 W. 23-6-84
" 1172 W. 9-5-84
" 966 W. 9-4-84
" 87 W. 12-1-84
" 630 W. 7-3-84
" 911 W. 16-4-85
" 1062 W. 6-5-85
" 1139 W. 14-5-85
" 1498 W. 26-6-85

Original

Incl. 5792

(16)

P. W. D. FORM.
No. M 112.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE VI

FUND Incorporated Local Funds

Recd 2/7/85 In Duplicate

**Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of** April **1885.**

No.

MADRAS,
*Dated* 1st July 1885.

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

No 1638 W dated 14th July 1885

D. C. Eversley

*Examiner of P. W. Accounts,*
*Madras.*

17/7

E 16/7

ASS. 21/7.

With orders

## Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of *April* 1885 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. |  |  |  |
|  | Tanjore.<br>Without Estimate.<br>Repairing Village Road from Haridwaramungalum to Mannargoor along Vennar bank | July/83 | - | 2282 | 2282 | - | - | - | - | Again brought to the notice pending intimation of sanction to Estimate by Competent authority. From the Superintending Engineer's letter transmitted with this office Endorsement No: 171 S.E^d^ dated 15th June 1885, it will be observed that an Estimate has been submitted to Government in the Financial Department for sanction by the President Local Fund Board Tanjore. | No 1638 W dated 14th July 1885<br>The estimate is under Consideration |
|  | Cauvery and Vennar Regulators.<br>Nil. |  |  |  |  |  |  |  |  |  |  |
|  | Madura and Trichinopoly.<br>Nil. |  |  |  |  |  |  |  |  |  |  |
|  | Ramnad, Negapatam and Tinnevelly.<br>Nil. |  |  |  |  |  |  |  |  |  |  |

The estimate is under Consideration

7.7.85

10.7.83

J. C. Cardew

Examiner of P. W. Accounts,
Madras.

To The Supdg Engr VI Circle thro' the Examiner P.W. Accts

To The Supdg. Engr. VI Circle thro' the Examiner P.W. Accts

D.P.W.

15/7

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1/7

# Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of February 1885 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. | | | |
| | | | Tanjore Division | | | | | | | | No 1139 W a/14 May/85 |
| | Without Estimate | | | | | | | | | | |
| 1 | Village road from Kandwaramungalum to Munayer along Vennar Bank | July 1883 | | 2086 | | | | | 22 | Reported again pending sanction to an Estimate by Competent authority. | The S.E. will arrange for early sanction of an estimate for this work. |
| | | | Negapatam Division | | | | | | | | |
| | Excess over Estimate | | | | | | | | | | |
| 2 | Boat Basin at Negapatam. Revetting the inner slopes of. | Augt 1883 | 6470 | 7216 | 746 | | | | | As it has been decided to abandon this work, Vide G.O. No 663 W d/ 17 March 1885, a Completion Report with full explanation of excess will be accepted if approved by Government. | The S.E. will expedite the submission of completion report for this work. |

CW.
9.5.85

1575
11.5.85

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

To
The Supdg: Engr: VI Circle
thro' the Examiner P.W.

28/4. 28/4

30.4.85 4.5.85

Original

P. W. C. No. 279

(3)

P. W. D. Form.
No. M 112.

REFERENCE TO MADRAS P. W. D. CODE.

PARAS. 2362 TO 2365.

B. No 663 W. 17 – 3. 85.
" 387 W. 16 – 2. 85
" 107 W. 13. 1 – 85
" 3010 W. 8. 12. 84
" 2733 W. 4. 11. 84
" 2550 W. 16 – 10. 84
" 2176 W. 3 – 9. 84
" 1970 W. 12. 8. 84
" 1721 W. 12. 7. 84
" 1577 W. 23. 6. 84
" 1172 W. 9 – 5. 84
" 966 W. 9. 4. 84
" 87 W. 12 – 1. 84
" 630 W. 7. 3. 84
" 911 W. 16. 4. 85.

## CENTRAL OFFICE OF ACCOUNTS.

(In Duplicate)

25 MAR 85

CIRCLE VI

FUND Local Incorporated under Act IV of 1871.

Recd. 26. 3. 85

**Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of January 1885.**

No.

MADRAS,
Dated 24th March 1885.

B. No. 1062 W. of 6 May/85

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

*Examiner of P. W. Accounts,*
*Madras.*

Jd 7/5. E 7/5

Off 113/4

With Order

With Order

# Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of January 1885 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. 1062 W. d/ 6th May /85 |
| | **Without Estimate.** | | | | | | | | | | |
| | **Tanjore.** | | | | | | | | | | |
| 1 | Village road from Haridwaramungalam to Munayoor along Vennar Embankment | July/83 | .. | 2064 | . | . | . | . | 137 | Reported pending sanction to an Estimate by competent authority. | The Suptg. Engr. will arrange for early sanction of an estimate for this work. |
| | **Excess over Estimate.** | | | | | | | | | | |
| | **Negapatam Division.** | | | | | | | | | | |
| 2 | Boat Basin at Negapatam. Revetting the inner slopes of | Augt/83 | 6470 | 7216 | 746 | . | . | . | | Reported pending sanction to revised Estimate under consideration in the Marine Department. | The work has been abandoned vide - G.O. No. 663 W. d/ 17th March 1885. |
| | **Tinnevelly.** | | | | | | | | | | |
| | Nil. | | | | | | | | | | |

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1.5.85

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

E.P. 24/3 24/3

To The Suptg. Engr. II Circle
thro' the Examiner P.W. accts.

REFERENCE TO MADRAS P. W. D. CODE.

PARAS. 2362 TO 2365.

No 630 W. 7 - 3. 84
" 87 W. 12 - 1. 84
" 966 W. 9. 4. 84
" 1172 W. 9 - 5. 84
" 1577 W. 23. 6. 84
" 1970 W. 12. 8. 84
" 1721 W. 12. 7. 84
" 2176 W. 3. 9. 84
" 2530 W. 16 - 10. 84
" 2733 W. 4. 11. 84
" 3010 W. 8. 12. 84
" 107 W. 13 - 1 - 85.
" 387 W. 16 - 2. 85.
" 663 W. 17. 3. 85.
"

No Cas 194

(8)

P. W. D. FORM.
No. M 112.

CENTRAL OFFICE OF ACCOUNTS.

B/4.3.85

CIRCLE VI

FUND Local Incorporated und
act IV of 1871

**Provincial Statement of Objectionable Iten**
**in the Accounts of Executive Engineer**
**for the Month of December 1884.**

No. ______

MADRAS,
Dated 3rd March 188

B. No 911 W d/16 April

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

*Examiner of P. W. Accounts,*
*Madra*

Dy S. 3/4.

J d 17/4

With Order

with order

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

B. No. 971. W of 16th April /85

| 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. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Without Estimate | | | | | | | | | | |
| | Trichinopoly | | | | | | | | | | |
| 1 | Maintaining Road No. 20 from Upper to Lower Anicut and Kilambil to Singarayar | December 1884 | - | 1700 | 1700 | 1000 | 1700 | | | Reported pending final sanction to an estimate Rs 1000 has been provided for the work in the Local. Fund Budget. | The S. E. will arrange for early submission of estimates for these works. |
| | Tanjore | | | | | | | | | | |
| 2 | Village road from Haridwaramangalam to Munnayar along Vennar. Embankment | July 1883 | | 1927 | | | | | 64 | Reported pending sanction to an estimate by competent authority. | |
| | Tinnevelly | | | | | | | | | | |
| | Nil | | | | | | | | | | |
| | Excess over Estimate | | | | | | | | | | |
| | Negapatam Division | | | | | | | | | | |
| 3 | Boat Basin at Negapatam Revetting the inner slopes of | August 1883 | 6470 | 7216 | 746 | | | | | Reported pending sanction to Revised Estimate | It has been decided to abandon the boat basin at Negapatam vide G. O. No. 663 W of 17th March 1885 |

C.W.
8-4-85

W.S.
13-4-85

Examiner of P. W. Accounts,
Madras.

3/3/85

To the S. E. VI Circle
thro' the Examr.
P. W. Accoun

1014

Order thereon 663 W dated 17th March 1885

Communicated to the Superintending Engineer VI Circle, who will submit estimates for giving effect to such of the Master attendant's present proposals as appertain to the Public Works Department

(True Extract)

(Signed) C. Bowen Major R.E.
Under Secy to Govt P.W.D.

(True Copy)

Second Asst PWD

To
The Supg: Engineer VI Circle

---

P. W. D.

# Govt. of (1885) Madras.

## MARINE.

81C
OW 23/3/8

Issued

Recd. Encl.

G.O., 26th February 1885, No. 80.

FEBRUARY.

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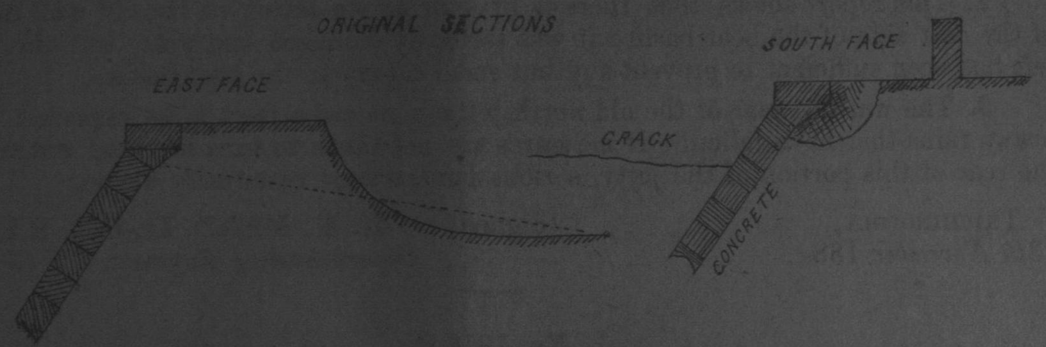
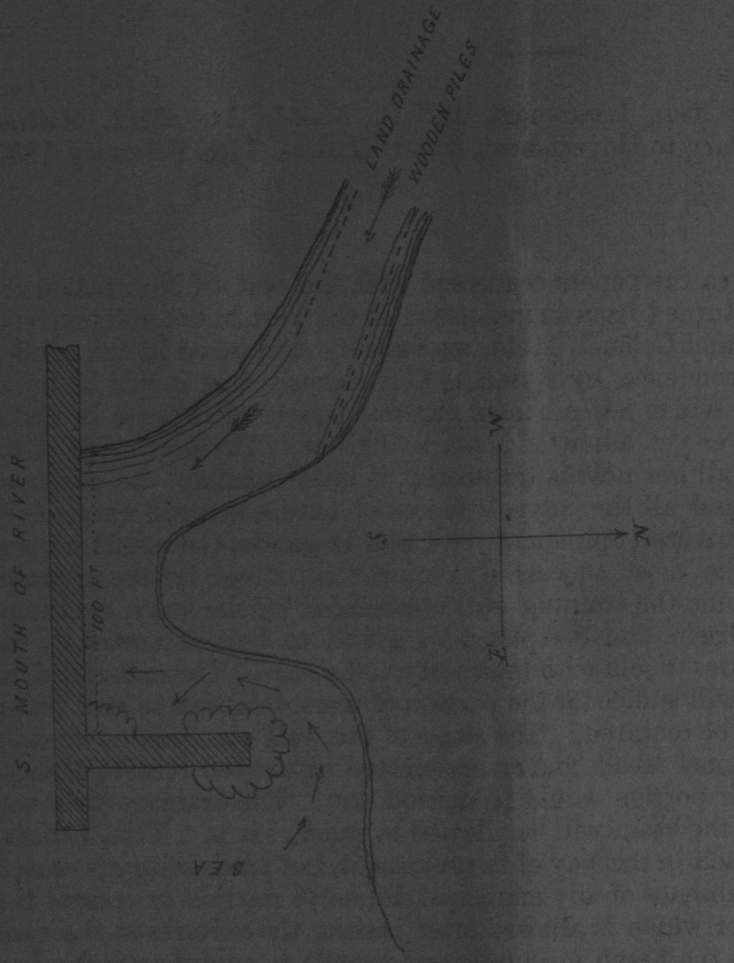
**Negapatam Port.**

Passing orders on proposals relating to the improvement of the Negapatam jetty.

With order

sea in rear. The backing has been washed down and is taking a long slope. As it was considered emergent I ordered some pieces of the old masonry to be placed along the top as a protection.





2. The south wall of the basin which was solid concrete has cracked along three-fourths of its length. This was owing to the backing having been washed away. This will be filled and rammed and covered on the top with six inches of the debris of old masonry and broken bricks.

3. The end of the *jetty wall* is in the same state as last year, the backing in the last 100 feet has been cleared away, and the wall is exposed to the alternate action of land floods and high tides. The small arrows show the action of the tide. The wall is thus exposed considerably and must eventually be damaged I fear.

(Signed) C. H. WILKS,
*Executive Engineer.*

*8th November* 1884.

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## No. 1230-T.J.

Endorsement on the above.

Copy forwarded to the Chief Engineer, Public Works department, for information. The Superintending Engineer has often brought to notice the state of the Negapatam jetty, &c., but the Marine department take no action.

2. This report shows that there is little or no sea action on the old wall in front of the east side of the boat basin; it was seriously damaged last year, but the debris left has been sufficient to prevent any but small injury to the boat basin.

3. The wash in rear of the old north jetty is no more than to be expected in the heavy rains that have fallen. If measures are not taken to turn the land waters from the rear of this portion of the jetty, serious damage must eventually ensue.

Trichinopoly,
13*th November* 1884.

(Signed) H. R. MEAD, Lt.-Col., R.E.,
*Superintending Engineer, IV Circle.*

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## No. 1916 C.

Copy of the above forwarded to the Marine department for such action as may be considered necessary on the Superintending Engineer's remarks.

(By order.)

Chepak,
21*st November* 1884.

(Signed) C. BOWEN, Major, R.E.,
*Under Secy. to Govt., P.W.D.*

To the Marine department.

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From J. H. TAYLOR, Esq., Lieutenant, R.N.R., Master Attendant, Madras, to the Chief Secretary to Government, dated Madras, 11th February 1885, No. 1129.

Administrative department.

I have the honor to return the papers connected with the port of Negapatam and to report that, having just returned from an inspection of the port in conjunction with Hon. Colonel Shaw-Stewart and Colonel Mead, we entirely concurred in the opinion suggested in previous correspondence by myself to Government that it will be better to abandon the boat harbour, which has proved a constant source of expense in alterations and repairs and has never yet admitted a single lighter. The north side of the Negapatam river, on which all business is transacted, is unfortunately the side upon which all silt accumulates, and all the adverse forces of nature expend themselves. At the same time it was the universal opinion of the Chief Engineer, Colonel Mead, and the railway authorities that the most successful project that offered for the improvement of the river was to continue the training wall commenced by the quay, continued by the outer wall of the boat basin, and completed by a wall to be constructed by the South Indian Railway authorities to join with their jetty and shears. The material of the inner walls of the boat basin will suffice for the portion of work debitable to Port funds, so that simple labor only will be required. The slope of the wall was decided upon by Colonel Shaw-Stewart and Colonel Mead, and an understanding arrived at with Messrs. Logan and Crighton that their portion would be carried out. The drainage that was intercepted and carried round the basin will be allowed to stand as it is. This, I think, comprises all that suggested itself in the way of improvement, but much injury is caused to the quay wall by the utter absence of any municipal drains to restrain or control the flow of sewage and storm water which is allowed after passing the culverts on the road (which runs almost parallel to the beach for a mile and-a-half) to spread over the low level ground between the road and the sea, and unfortunately from the nature of the ground to attack and injure the sea end and the returning north arm of the quay. The Vice-President of the municipality and one of its influential members kindly attended, but pleaded the want of funds as the reason why no attempts were made to remedy a state of things that must operate most prejudicially on the health of the town. The mixture of storm water and sewage brought down by rains is allowed to seek its own way to the sea, but as a large timber depôt is formed on the beach, and the drift sand gathers round it, the only disposition of the storm water is by evaporation. The stench at each culvert is very great, and the sea breeze, instead of being a source of health and pleasure to the inhabitants of the town, is no doubt one of the causes of its extreme unhealthiness, and another is the deficient water-supply. I have had the water supplied to the ships from the town well and the canal water analysed with the following results:—

| | A. Well water supplied to steamers and English vessels. | B. Canal water used by the Native shipping. |
|---|---|---|
| Total solids, Grms. per litre .. .. .. .. | 2·35 | 0·12 |
| Volatile solids do. .. .. .. .. .. | 0·31 | 0·05 |
| Chlorine do. .. .. .. .. .. | 0·866 | 0·022 |
| Total hardness, Clark's scale .. .. .. .. | 29°·75 | 2°·1 |
| Permanent hardness do. .. .. .. .. | 7° | 1°·4 |
| Free ammonia, Mlgrms. per litre .. .. .. .. | 0·16 | 0·01 |
| Albumenoid ammonia do. .. .. .. .. | 0·12 | 0·24 |
| Nitric acid do. (as ammonia) .. .. | 45·0 | 9·0 |
| Apparent quality of the water as inferred from the results obtained on examination .. .. .. .. | Bad. | Usable. |

After inspecting the basin and port lighthouse, &c., we proceeded to the dredge, the machinery of which was set up ready for a careful observation. The boat is not wide enough for the crane to swing round and deposit the contents of the grab in lighters, or return the grab after use into the body of the vessel. The vessel, moreover, is very weak, and is severely strained when experiment is made of the lifting powers of the machinery. We can by cutting off a portion of the ballast-box arrange for the swinging round of the jib head, and we can ballast the boat by cementing or concreting the entire length of the bottom, and even strengthen her frame with beams and tie rods; but it is very hard measure, after indenting for a perfect machine, to have such an imperfect one thrown upon us, and the expense already incurred, and to be yet defrayed in getting her ready for work is a serious addition to her cost. When in working order I would recommend that her spoil should first be utilized, to make a large permanent slope to the quay wall from the end of the arm nearest the sea to the lighthouse, so as to divert the town water from port property, and then used in filling up the boat basin, which will become valuable ground for warehouse or other building in connection with the prosperity of the port.

2. The sand spit on the sea side of the river, though it has suffered some little damage in the heavy rains, is still in fair order; the trees and binding plants are exercising their proper influence. The tide gauge at the entrance has been attacked, and for a period of some months the machinery, &c., had to be withdrawn to avoid destruction, but I do not attach much importance to that from a marine point of view; the rise and fall is so small that it cannot enter into the calculations of shipmasters visiting the port, and from a scientific point of view the fact that during all freshes the sea level is quite removed from consideration, and a false equation given to tide observations, renders the establishment of doubtful value.

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ORDER—dated 26th February 1885, No. 80, Marine.

The proposals of the Master Attendant commend themselves as a whole to the Government, and the papers will be transferred to the Public Works department for preparation of the necessary plans and estimates.

2. The special attention of the President of the Municipal Commission will be invited to the remarks relating to the drainage of the foreshore. The Government consider that no time should be lost in applying a remedy to the present deplorable deficiencies.

(True Extract.)

E. F. WEBSTER,
*Chief Secretary.*

To the Master Attendant, Madras.
„ Public Works department, with plan and estimates, &c.
„ President, Municipal Commission, Negapatam.

Exd. A. F. Aaron.

Proceedings of the Madras Govt
Read the following

26th February 1885, No. 80, Marine.

## GOVERNMENT OF MADRAS.

## MARINE DEPARTMENT.

Read—the following papers:—

From Lieutenant-Colonel H. R. MEAD, R.E., Superintending Engineer, VI Circle, to the Chief Engineer, Public Works department, dated Trichinopoly, 25th July 1884, No. 660 T.J.

With reference to G.O., No. 1439 W., dated 9th June 1884, I have the honor to forward the estimate called for in paragraph 2, and I send two other estimates with my report on the matter.

One report with enclosures.

2. I think it right to state that Mr. Wilks reports that he saw Captain Taylor for about ten minutes; as this is the case Captain Taylor is hardly justified in saying that he "went carefully into all detail" with him. Neither Mr. Wilks nor myself agree with Captain Taylor in his sketch proposals.

3. As the dredging, &c., is to be carried out by the Marine department, I would strongly urge that the work of repairing the jetties, boat basin, &c., should be done by that department.

### No. 475-E.

### MEMORANDUM.

Forwarded to the Marine department for consideration.

2. The Chief Engineer concurs generally in the Superintending Engineer's views.

Ootacamund,
14th August 1884.

(Signed) J. SHAW-STEWART, Col., R.E.,
*Chief Engineer, P.W.D.*

To the Marine department, with papers in original.

### No. 3461.

### MEMORANDUM.

Inspection Notes of C. H. Wilks, Esq., Executive Engineer, Negapatam division, for the 7th November 1884.

*Harbour Work.*

Having heard that the outer wall of the boat basin was being injured, I inspected it and found that the top blocks for about 80 feet have been moved by the action of the

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Reference to Madras P. W. D. Code.
Paras. 2362 to 2365.

P. W. D. Form.
No. M 112.

CENTRAL OFFICE OF ACCOUNTS.

27 JAN 85

Circle 6th

Fund Local

Rev 37 of 85 [illegible]

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

Rejected pending sanction
of competent authority

No.

Madras,
Dated 26th Jany 1885

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

B. No 387 W d/ 16 Feby: 85

Rejected pending sanction
of Revised Estimate

D. C. Carson

*Examiner of P. W. Accounts,*
*Madras.*

Id 27/2/85

With Order

Dw

Mt Kn Reapt Regts

## Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of November 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. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Incorporated Local<br>Without Estimate<br>Tanjore | | | | | | | | | | No. 387 W. d/16 Feby /85 |
| 1 | Village road from Haridwaramangalam to Munayur along Vennar Embankment | July/83 | - | 1863 | | | | | | Reported pending sanction by Competent Authority. | The S. E. VI Circle will arrange for early sanction of Estimate for this work |
| | Tinnevelly<br>Nil | | | | | | | | | | |
| | Madura<br>Nil | | | | | | | | | | |
| | Excess over Estimate<br>Negapatam Division | | | | | | | | | | |
| 2 | Boat Basin at Negapatam<br>Revetting the inner slopes of 2 | Augt/83 | 6470 | 7216 | 746 | | | | | Reported pending sanction to Revised Estimate. | Under Consideration in the Marine Dept. |

J. C. Cordoux

Examiner of P. W. Accounts,
Madras.

W.F. 26/1

CH. 26/1

CJ. 12.2.85

12.2.85

To The Supg. Engr. VI Circle thro' the Examr. P.W. Accts

3040 W D 8/12/84
2733 W D 4/11/84
2553 W D 16/10/84

## 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.

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.<br>B. Abstract detail estimate by sub-heads, and so on. | 1. Submitted to Chief Engineer.<br>2. Submitted to Superintending Engineer.<br>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.

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Original

[illegible] 1059

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

## CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Sixth

FUND Local

Ex No/12/84 in Duplicate

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

*No.*

20 DEC 84

MADRAS,

*Dated* 19th December 1884.

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

15 No. 10/ W D 15 January/85

D. C. Gordon

*Examiner of P. W. Accounts,*
*Madras.*

✓

Id 15/1 [illegible] 16/1

With order

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

| | 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. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Incorporated in Local Fund. without Estimate | | | | | | | | | | Local |
| | Tanjore | | | | | | | | | | No. 107 W of 15 January 85 |
| 1 | Village Road from Haridwaramangalam to Munnayoor along Vennar Embankment | July 1883 | | 1863 | . | . | . | . | . | Reported pending sanction by competent authority | The S.E. will see that the cause of objection to this item is removed without delay |
| | Included Local Fund & Excess over Estimate | | | | | | | | | | |
| | Negapatam Division<br>Boat Basin at Negapatam, Revetting both the inner slopes of | 1883 | 6470 | 7216 | 746 | . | . | . | . | Reported pending sanction to Revised Estimate | Under consideration in the Marine Dept. |

J. C. Cardew

Examiner of P. W. Accounts,
Madras.

19/12

19/12.

10.1.85

10.1.85

13/1/8

To The Supdg. Engr. VI Circle thro' the Examiner P.W. Accts.

Intd. in Receipt Regr.

2733 4057 4/12/84

# 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.<br>B. Abstract detail estimate by sub-heads, and so on. | 1. Submitted to Chief Engineer.<br>2. Submitted to Superintending Engineer.<br>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.

Id 10/12

11/12

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original

[illegible]-9944

October

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE VI

FUND Local

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

*No.* ______

SECRETARY TO GOVERNMENT P.W. DEPARTMENT
29 NOV 84

MADRAS,
*Dated* 28 Novr 1884.

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

J. C. Gordon

*Examiner of P. W. Accounts,*
*Madras.*

With Orders

# Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of September 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. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Without Estimate | Local Incorporated Act IV of 1871. | | | | | | | | | |
| | Tanjore Division. | | | | | | | | | | |
| 1 | Village road from Haridwaramungalum to Munyoor along Vennar Embankment | July/83<br>7/83 | .. | 1,863 | 1,863 | - | - | - | 19 | Again reported pending sanction by competent authority. | The Supt. Engr: will see th the cause of objection to th item is removed withou further delay. |
| | | Excluded Local Funds. | | | | | | | | | |
| | Excess over Estimate | | | | | | | | | | |
| | Negapatam Division | | | | | | | | | | |
| 2 | Boat basin at Negapatam - Revetting the inner slopes of | Augt<br>8/83 | 6,470 | 7,216 | 746 | | | | | Again reported pending sanction to Revised Estimate | Under consideration in the Marine Deptt. |
| | Trichinopoly Division | | | | | | | | | | |
| 3. | Nil | | | | | | | | | | |
| | Tinnevelly Division | | | | | | | | | | |
| 4 | Nil. | | | | | | | | | | |

D. C. Cordau

Examiner of P. W. Accounts,
Madras.

28/11. Ch 28-11

Ch 5.12.84

W.S. 5.12-8

Ch

To the S.E. VI Circle
thro' the Ex. E. Negapatam

# 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.

Id 6/11 5.27 5/11 7/11

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PWC No 905-8

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

In duplicate

## CENTRAL OFFICE OF ACCOUNTS.

Recd 30.10.84

CIRCLE VI

FUND Local

## Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of August 1884

*No.* —

MADRAS,

*Dated* 29th October 1884

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

D. C. Gordon

*Examiner of P. W. Accounts,*
*Madras.*

With orders

## Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of August 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. |  |  |  |
|  | *Without Estimate* |  |  |  |  |  |  |  |  |  |  |
|  | *Tanjore* |  |  |  |  |  |  |  |  |  |  |
| 1. | Village road from Hariwarra Mungalum to Moonayoor along Vennar Embankment | July 1883 | ,, | 1844 | 1844 | ,, | ,, | ,, | 157 | Brought to the notice of Government with reference to G. O. No. 2176 W of 3d September 1884. Sanction to an Estimate by Competent authority is still awaited. | The S. E. VI Circle will see that the cause of objection to this item is removed without further delay |
|  | *Excluded Local Funds* |  |  |  |  |  |  |  |  |  |  |
|  | *Excess over Estimate* |  |  |  |  |  |  |  |  |  |  |
|  | *Negapatam Division* |  |  |  |  |  |  |  |  |  |  |
| 2. | Boat Basin at Negapatam Revitting the inner slopes of | Augt 1883 | 6,470 | 7,216 | 746 | ,, | ,, | ,, | ,, | Again reported pending Sanction to Revised Estimate. | Still under consideration in the Marine Dept. |
|  | *Madura*<br>Nil |  |  |  |  |  |  |  |  |  |  |
|  | *Trichinopoly*<br>Nil |  |  |  |  |  |  |  |  |  |  |
|  | *Tinnevelly*<br>Nil |  |  |  |  |  |  |  |  |  |  |

31.10.84

1.11.84

4/11/84

J. R. 29/10/84

Examiner of P. W. Accounts,
Madras.

29/10

To The S. Engr VI Circle
thro the Ex.

## 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 630 W. d/ 7—3.84
" " 87 W " 12—1—84
" " 966 W " 9. 4. 84
" " 1172 W " 9. 5—84
" " 1577 W " 23. 6. 84
" " 1970 W. " 12. 8. 84.

OLS 34/10

Jd 21/10

J.L. 22/10

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P.W.C. No 8188

August

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

(11)

CENTRAL OFFICE OF ACCOUNTS.

In Duplicate

CIRCLE VI

FUND Local

Recd 4th October/84

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

*No.* ——

MADRAS,

*Dated* 30th September 1884.

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

B W

J. C. Lorraine

*Examiner of P. W. Accounts,*
*Madras.*

B No: 2550 W. 16. 10. 84

With orders

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

| 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. |
|---|---|---|---|---|---|---|---|---|---|---|
| | Unappropriated Local Funds<br>Exclude @ Local Funds | | | | | | | | | No: 2550 W. 16. 10. 84. |
| **Without Estimate** | | | | | | | | | | |
| **Tanjore** | | | | | | | | | | |
| illage road from Harid-ara Mungalum to [illegible]oonypor along Venna embankment | July 1883 | " | 1640 | 1640 | " | " | . | | Brought to the notice of Government with reference to G.O. No. 2176 W dated 3rd September 1884. Sanction to an Estimate by Competent authority is still awaited. | The S. E. VI will see that the objection to this item is removed without delay. |
| clude @ Local Funds | | | | | | | | | | |
| **xcess over Estimate** | | | | | | | | | | |
| **Negapatam** | | | | | | | | | | |
| Boat basin at Negapatam - Rivetting the inner slopes of - | Augt 1883. | 6,470 | 7,216 | 746 | " | " | . | 9. | The Superintending Engineer states that the Revised Estimate has been sent to the Chief Engineer with his letter No. 660 T. J. dated 25th July 1884. Reported pending sanction to Revised Estimate | Under Consideration in the Marine Department. |
| **Tinnevelly** | | | | | | | | | | |
| Nil | | | | | | | | | | |
| **adura & Trichinopoly** | | | | | | | | | | |
| Nil. | | | | | | | | | | |

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

E.G. 30/9. D.A. 30/9.

C.S. 11.11.84

Cu

14.10.84

15/10

To The S.E. VI Circle
Hrs the Exr of P.W. Accts

1577 W 23. 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 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.

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

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 630 W. 7. 3. 84
" 87 W. 12. 1. 84
" 966 W. 9. 4. 84
" 1172 W. 9. 5. 84
" 1577 W. 23. 6. 84
" 1970 W. 12. 8. 84.

P.W.S. 158/8.
O. 28. 8. 84

Recd. 4/9/84 9/9 6/9

original

Index 7100

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

CENTRAL OFFICE OF ACCOUNTS. (5)

Circle Sixth

Fund Local

No 2518/82 In duplicate

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

No. ———

Madras,
Dated 23rd August 1884.

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

No 2176 W a/3-9-84

D. P. Carmony

*Examiner of P. W. Accounts,*
*Madras.*

With order

Write order

Intd Dir Receipt Regstr

## 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. | | | |
| | | | Tanjore | | | | | | | | No. 2176 W a/ 3rd September/84 |
| | Without Estimate | | | | | | | | | | |
| 1 | Village road from Haridwara Mangalam to Moonjoor along Vennar Embankment | July 1883 | " | 1,640 | 1,640 | " | " | " | " | Brought to the notice of Government with reference to G.O. No 1970 W dated 12th August/84. Early sanction to an Estimate by competent authority is still awaited. | Vide orders passed against Item No. 2 in the Statement of Objectionable items for May/84 |
| | Excess over Estimate | | | | | | | | | | |
| | Boat Basin at Negapatam | | | | | | | | | | |
| 2. | Revetting the inner Slopes of | Augt 1883 | 6470 | 7,207 | 737 | " | " | " | 118 | Again reported pending sanction to Revised Estimate. | The matter is under consideration in the Marine Departt |

J. C. Gordon

To The S. E. W. Circle thro' the C. E. P. W. D.

C. S. 27.8.84

W. S. 29.8.

Examiner of P. W. Accounts,
Madras.

1577 W 23. 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.

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

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

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

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

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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.

B. No 630 W d/ 7—3. 84
" 87 W " 12—1—84
" 966 W " 9—4. 84
" 1172 W " 9—5. 84
" 1577 W " 23. 6. 84

O/S. 30/8
B. 6. 8. 84. R. 11. 8. 84.
[illegible] 13/8
[illegible] 14/8
[illegible] 14/8

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original

Dis No 6378

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

CENTRAL OFFICE OF ACCOUNTS. (4)

Circle 6

Fund Local

Recd 31/7/84 [illegible] Duplicate

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

No. ______

Madras,
*Dated* 30th July 1884.

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

No. 1970 W d/ 12th August/84

J. C. Gaiacey

*Examiner of P. W. Accounts,*
*Madras.*

With orders

Entd in Receipt Regr

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

| 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. |
|---|---|---|---|---|---|---|---|---|---|---|
| xcess over Estimate<br>Negapatam<br>wall Basin at Negapatam's Reach<br>g the inner slopes of | 1883 April | 6470 | 7089 | 619 | | | | 23 | Reported pending sanction to Revised Estimate | No. 1970 W of 12th August 84<br>The revised estimate has been received & is under consideration |
| Tanjore<br>Without Estimate<br>Village road from Haridwara<br>Mangalam to Romyoor<br>long Vennar Embankment | 1883 July | - | 1640 | 1640 | - | - | - | 108 | Executive Engineer states the work was taken over by him from the Local Fund Board, as it was an Embankment Road. Outlay incurred in this Department subsequent to the road being taken over is Rs 1640. Besides this, there has been an outlay of Rs 2439 incurred by the Local Fund Department. For the outlay referred to above, the Executive Engineer quotes an Estimate of Rs 5970 which does not appear to have been sanctioned by competent authority. He further states that submission of a Revised Estimate is delayed for various reasons. Under the circumstances, the whole case is brought to the notice of Government for such orders as may be deemed necessary. | The attention of the S. E. VIth Circle is drawn to the remarks of the Examiner of P. W. Accts with a view to early steps being taken to remove the objection to these items |

Examiner of P. W. Accounts,
Madras.

30/7

5-8-84

8.8.84

To the S.E. Vth Circle
thro Ex. P. W. Accts

1172 w 9.5.84,
96a w 9.4.84,
87 w 12.9.84
63a w 7.3.84

## 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.<br>B. Abstract detail estimate by sub-heads, and so on. | 1. Submitted to Chief Engineer.<br>2. Submitted to Superintending Engineer.<br>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.

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Dch 53

P. W. D. Madr
Form No. M 64

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE 6th

FUND Local

Rec 26/6/84 In Duple

**Provincial Statement of Objectionable Ite**
**in the Accounts of Executive Enginee**
**for the Month of** april **188**

*No.* ——

MADRAS,
*Dated* 25th June 18

FORWARDED for orders to the Secretary to Gov-
ment, Public Works Department, Madras.

No 1724 W of 12th

D. P. Gowney

*Examiner of P. W. Accounts,*
*Mad*

# 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. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tanjore<br>Without Estimate<br>Village road from Haridwara Mangalam to Moornjoh along Vennar Embankment | 1883 July | – | 1532 | 1532 | | | | | Want of Estimate sanctioned by Competent authority again brought to the notice of Government. | No. 1721 W of 12th July/84<br>vide orders on the O. S. for October/83 |
| 2. | Tinnavelly<br>Ahtur channel and banks Improving road over | October 1883 | – | 1076 | 1076 | | | | | The Executive Engineer states that an Estimate was sanctioned in Local Fund Resolution No: 2 of 18th July/1883. Sanction was not communicated to this office. | The S.E. 6th Circle will communi-cate the sanction to the Examine |
| 3. | Negapatam<br>Excess over Estimate<br>Boat Basin at Negapatam Revetting the inner slopes of. | August 1883 | 6470 | 7066 | 596 | | | | | Sanctioned to Revised Estimate awaited. | A revise Estimate for this work should be submi for sanction at an early date |

D. C. Cameron

Examiner of P. W. Accounts,
Madras.

25/6.

MRK 25/6/84

16.6.84 R 18/6/84

CM

C.J.
9.7.84

S.E. VI Circle thro
~~the~~ [illegible]

12/7

No 630 W. of 7—3. 84
" 87 W " 12—1—84
" 966 " 9—4—84
" 1172 W. " 9—5—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.

O.S.S. 52/6. Sd 1/6 Id 26/6.

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Original

M.Wks 4638

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

### CENTRAL OFFICE OF ACCOUNTS.

(2)

Circle Sixth

Fund Local.

Ent 3/6/84 In Duplicate

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

*No.* ———

Madras,
*Dated* 2d June 1884.

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

No: 1577 W. d/ 23rd June 18

D. P. Gordon

*Examiner of P. W. Accounts,*
*Madras.*

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 March 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. | | | |
| | No Estimate<br>Tanjore Division | | | | | | | | | | No: 1577 W. d/ 23rd June 1884 |
| 1. | Village road from Haridwara Mungalum to Moongoor along Vennar embankment | July 1883 | " | 1,532 | 1,532 | " | " | " | 844 | Want of Estimate sanctioned by competent authority, as am brought to the notice of Government- | Item No 1 Vide Orders on O. D. S for Feby/84 |
| | Tinnevelly Division | | | | | | | | | | |
| 2. | Arthur channel and banks- Improving road over- | Oct 1883 | " | 1,076 | 1,076 | " | " | " | 75 | The Executive Engineer States that an Estimate was sanctioned in Local Fund Resolution No 2 of 18th July 1883- sanction was not communicated to this Office | Item No 2 The Sup Engr will communicate the sanction to the Exr at an early date- |
| | Excess over Estimate<br>Negapatam | | | | | | | | | | |

# Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of March 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. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | submitted for sanction - Sanction to Revised Estimate awaited - | |
| 4 | Repairing road No. 51 from Munnigur to Talanayar in Negapatam Circle. | March 1883 | 670 | 1001 | 331 | .. | .. | .. | 341. | The Executive Engineer states that the President Local Fund Board was requested to double the maintenance allowance, and permission was granted to incur excess which was subsequently refused by the Local Fund Board. The sanction of Government is solicited to pass the excess outlay - | Item No 4 The S.E. will report the circumstances in which the charges was refused by the L.F.B. - Work performed for Local Boards & municipalities should not be put in hand until the appropriation required for same has been actually sanctioned by proper authority |
| | | | | | | | | | | In | |

## Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of March 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. | | | |
| | Want of appropriation | | | | | | | | | | |
| 5 | Extending road No. 70 along the Coleroon bank from Anicarahallam to Devicotta | Oct 1883 | " | " | " | " | 2,894 | 2,894 | 858 | In orders against this item in February last, the Government authorized to pass the outlay of Rs. 2,056/- up to February - The sanction of Government is now solicited to pass the further outlay in March<br>The Executive Engineer states that the President, Local Fund Board has promised to provide funds. | Item No. 5 The Exr is authorized to pass the excess outlay of Rs. 2894<br>See remark opposite (2d Clause Item 4<br>CW 12.6 |

D. C. Gordon

Examiner of P. W. Accounts, Madras.

AH 2/6

A.H. 2/6

S.E. 4th Circle
thro' the Exr Coll

CW 12.6

LLS
16.6.84

desp 23/6/84

" 87 W. dated 12-1-84
" 630 W. " 7-3-84
" 966 W. " 9-4-84

## 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.

Epw
10/5

O.S. 11/5. 9/5 J.O. 9/5

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Bibliot
PW 375/84

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

(13)

## CENTRAL OFFICE OF ACCOUNTS.

Circle Sixth

Fund Local

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

No.

Madras,
*Dated* 1st May 1884.

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

D. P. Gordon

*Examiner of P. W. Accounts,*
*Madras.*

No. 1172 Wa 9-5-84

With disposal

Sub-Dept Regts

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

## Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of February 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. |
|---|---|---|---|---|---|---|---|---|---|---|---|
|  | Incorporated Local Funds under Madras Act IV of 1871<br>No Estimate |  |  |  |  |  |  |  |  |  | No 1172 W a/ 9th May/84 |
| 1 | Tinnevelly Division<br>Authur Channel and banks<br>Improving road over | Oct/83 | .. | 1001 | 1001 |  |  |  |  | The Superintending Engineer states that an estimate for Rs 1864 was sent to the President Local Fund Board on 15th March 1884 Sanction not yet communicated to this office. | Item No 1 vide orders on the O. I. S. for October 1883 |
| 2 | Tanjore Division<br>Village road from Haridwara Mungalum to Moonyoor | July/83 | .. | 688 | 688 |  |  |  | 15 | A copy of an abstract of Estimate for Rs 5970 for this work has just been received from the Executive Engineer; but this cannot be accepted as it does not appear to have received the sanction of Government. | Item No 2. S.E. will furnish the Examiner with the authority of Govt sanctioning the estimate. |

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

| 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 |  |  |  |  |  |  |  |  |  |  |
| Negapatam Division<br>at Basin at Negapatam<br>vetting the inner<br>lopes of | Aug/83 | 6470 | 6879 | 409 |  |  |  | 4 | Reported pending sanction to Estimate | Item No 3 vide orders on the O. I. S. for January 1884 |
| No appropriation |  |  |  |  |  |  |  |  |  |  |
| innevelly Division<br>fhur channel and banks<br>nproving road over | Oct:/83 |  |  |  |  | 1001 | 1001 |  | If approved by Government this outlay without appropriation will be passed. | Item No 4 May be accepted |

[illegible]

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

| 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. | | | |
| njore Division<br>ending road No. 70<br>ng the Coleroon<br>nk from anikaren-<br>athrum to Devi-<br>tta. | Oct:/83 | | | | | 2056 | 2056 | 108 | As the official year has closed and as no funds have been placed to the credit of the Public Works Department the orders of Government are solicited whether to pass the outlay without allotment.<br>O. C. Gordon | Item No 5 Expenditure may be passed.<br>9/5<br>Cy 3-5-84<br>5.5.84 |

Examiner of P. W. Accounts,
Madras.

30/4

The S. E. VI Circle
thro' the Examiner
P. W. Accounts -

B. F/W 12. 1. 84
630 ~ 7. 3. 84
7. 5 B. 1172 h 9. 5. 84

Duplicate

Dr 2870/84

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.

85e 18/4

Jh. 23/4. Gr 22/4

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE VI

FUND Local

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

*No.* ——

MADRAS,
*Dated* 29th March 1884.

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

N° 986 W. 19 April/84

D. C. Gordon

*Examiner of P. W. Accounts,*
*Madras.*

With disposal

Entered in the Receipt Regr.

Ent in the Receipt Regtr

## Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of January 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. | | | |
| | | Incorporated Local Funds under Madras Act IV of 1871. | | | | | | | | | No. 966 W, 9th April 1884 |
| | No Estimate | | | | | | | | | | |
| 1 | Tinnevelly Division.<br>Authur Channel and banks Improving Road over | October 1883. | .. | 1.001 | 1.001 | | | | | The Superintending Engineer states that an Estimate for Rs: 1.864 was sent to the President Local Fund Board on 15th March 1884. | Item No. 1 Vide orders on the O. I. S. for October 1883 |
| 2 | Tanjore Division<br>Village road from Hardwara Mungalum to Munyar | July 1883. | .. | 673 | 673 | | | | 41 | The Superintending Engineer states that the objection for want of an Estimate can be removed as an Estimate of Rs: 5.970 was sanctioned in the Local Fund Budget for 1883-84. But as there is no abstract Estimate received in this office sanctioned by Competent authority the item is entered in this Statement for the orders of Government. | Item No. 2 Examiner should be furnished with a copy of the abstract of the Estimate. |

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

| | 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. | | | |
| 3 | No appropriation.<br>Tinnevelly Division.<br>Authur channel and banks. Improving Road over | October 1883. | .. | .. | | .. | 1.001 | 1.001 | .. | The Superintending Engineer states that the President has on the 15th January 1884, requested the Board to place Rs. 1.864 at the disposal of the Public Works Department. | Item No. 3 The allotment does not appear to have been placed at the disposal of the P. W. Deptt. and it is too late now to move in the matter |
| 4 | Tanjore Division.<br>Extending road No. 70 from Anicaren Chuttrum to Denicottah | October 1883. | . | . | | | 1.948 | 1.948 | | The Superintending Engineer states that the President Local Fund Boards has promised to provide funds before the end of March 1884. | Item No. 4 Do — Do |

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

| 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. | | | |
| | | Excluded Local Funds | | | | | | | | |
| Excess over Estimate.<br>Negapatam Division.<br>Boat Basin at Negapatam<br>Revetting the inner slopes of | August 1883 | 6470 | 6875 | 405 | | | | | The Superintending Engineer states that an Estimate for Rs. 8460 was submitted to Secretary to Government Public Works Department through the Master Attendant. Madras on 23rd February 1884.<br>Reported pending sanction to Estimate. | Item No. 5 The Master attendant has reported that he will consider the estimate after personally inspecting the port of Negapatam<br>2.4.84 |

Examiner of P. W. Accounts,
Madras.
29/3

29/3.

The S. E. VI Circle
thro'. the Examiner, P. W. Accounts
2/4

The Superintending Engineer states that an estimate for Rs 5418 was submitted to Secretary to Government Public Works Department through the Chief Engineer on 23rd January 1884. Reported pending decision on estimate.

No 87W. 12.1.84.

103437W - 1-12-83-

FC B. No 302 W 5. 2. 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.

Hi 16/1.

Duplicate

PW 1141/83

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

No 87 W 12-1-84

CENTRAL OFFICE OF ACCOUNTS.

Circle Sixth

Fund Local

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

No. ——

Madras,
Dated 21 December 1883.

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

Examiner of P. W. Accounts,
Madras.

With disposal -

[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 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. | | | |
| | Incorporated Local Funds under Madras Act IV of 1871. | | | | | | | | | | No. 87 W/12th January /84 |
| | Tinnevelly Division<br>No Estimate | | | | | | | | | | |
| 1. | Arthur Channel and bank. Improving Road over | Oct/83 | " | 1001 | 1001 | " | . | . | 1001 | The amount of sanctioned Estimate ~~and appropriation~~ is brought to notice of Government. The Executive Engineer states that the President of Local Fund Board has requested the Accountant General to place funds at the disposal of the Public works Department. The expenditure has been incurred under the orders of Superintending Engineer. | Item No. 1. Outlay should not have been incurred prior to sanction of estimate and an appropriation of funds. Supg. Engr. will take immediate steps to remedy the expenditure incurred. |
| | No Estimate<br>Tanjore Division | | | | | | | | | | |
| 2. | Village road from Haridwara Mungalum to Mayooralong Vennar embankment - | July/83 | - | 558 | 558 | " | . | . | ' | This item is again brought to the notice of Government for want of a sanctioned Estimate. The Executive Engineer states that Revised Estimate will be | Item No. 2. Vide orders on the O. I. S. for August 1883. |

## Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of October 1883 requiring the orders of Government.

| 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. |
|---|---|---|---|---|---|---|---|---|
| | | Excluded Local Funds. | | | | | | |
| Negapatam Division<br>Excess over Estimate | | | | | | | | |
| Boat Basin at Negapatam<br>Revetting the inner slopes of the | Aug/83 | 6470 | 6786 | 316 | " | " | . | 57. |
| | | Incorporated Local Funds under Madras Act IV of 1871. | | | | | | |
| Tinnevelly Division<br>No appropriation | | | | | | | | |
| . Authur Channel and banks<br>Improving Roads over- | Oct/83 | " | " | ~~—~~ | ~~—~~ | 1001 | 1001 | 1001 |

| Opinion of the Superintending Engineer, with Final Remarks by Examiner. | | Orders by Government. |
|---|---|---|
| be ready about the end of December 1883. | | Item No 3. Vide orders on the O. I. S. for September 1883. |
| The exp over sanctioned estimate is brought to notice of Government. The Executive Engineer states that the revised Estimate submitted to Superintending Engineer has been returned to him for correction. | | Item No 4. Vide orders again<br>Item No 1. |
| The amount of sanctioned ~~estimate and~~ appropriation is brought to notice of Government. The Executive Engineer states that the President of Local Fund Board has requested the Accountant General to place funds at the disposal of the Public Works. | | |

Item No 3. Vide orders on the
September 1883
Item No 4. Vide orders again
Item

No 8741. 19 6 81

Duplicate

## Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of October 1883. requiring the orders of Government.

| 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. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Works Department. The expenditure has been incurred under the orders of Superintending Engineer. | |
| No appropriation<br>Tanjore Division<br>Road No. 46 closing breaches | August 83 | - | - | - | - | 573 | 573 | - | The Executive Engineer states that the list of incomplete works of 1882-83 to be executed in 1883-84 has not yet been received from the Local Fund Board. Want of an appropriation of funds has been brought to the notice of the Superintending Engineer. | Item No 5. The President Local Fund Board has addressed the Secretary Board of Revenue to arrange for Rs 1112 being placed at the disposal of the P. W. Deptt. |
| No appropriation<br>Tanjore Division<br>Extending Road No. 70 from Annekaven Chut-tram to Devicottah | October 83 | - | - | - | - | 1948 | 1948 | 1948 | The Executive Engineer states that the outlay was incurred by the Civil Department on account of compensation for land and that funds have been applied for. | Item No 6. Expenditure should not have been incurred prior to an appropriation of funds. Supg. Engr. will take immediate steps to obtain the requisite grant. |

D. P. Carmont

Examiner of P. W. Accounts,

Cu/

10.1.84

The Supg. Engr. Sixth Circle
thro' the Examiner P. W. Accounts.

No. 87W. 12.1.84
3157W. 6.11.83
302W. 5.2.84

# 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.

GRC 8/3.

Kj 8/3 Jos 8/3

SC 28/2

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P.W. 1833/84

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

## CENTRAL OFFICE OF ACCOUNTS.

Circle Sixth

Fund Local

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

No.

Madras,
Dated 28th February 1884.

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

No. 630 W a / 7th March/84

D. C. Landon

Examiner of P. W. Accounts,
Madras.

With disposal

Sub'd in Receipt Regr

W.M.K. 1/3

## Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of *December* 1883 requiring the orders of Government.

| culars 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. | | | |
| rated Local<br>under Madras<br>of 1871.- | | | | | | | | | | No. 630 W. of 7th March/84 |
| Estimate<br>elly Division | | | | | | | | | | |
| channel and banks<br>ing road over | Oct/83 | " | 1001 | 1001 | | | | | The Superintending Engineer states that the President Local Fund Board will be asked to sanction the Estimate | Item No:1 Vide orders on the O.I.S. for October 1883. |
| jore Division | | | | | | | | | | |
| e road from<br>vara Mungalum<br>ugoor along the<br>s bank. | July 1883 | " | 632 | 632 | " | " | " | 67 | Want of an Estimate is again brought to notice of Government, which the Executive Engineer stated would be ready by the end of December 1883— | Item No:2. Supg. Engr will report on the great delay in the preparation of the estimate. No time should now be lost in removing this item from this Statement. |

W 28/2

28/2 Madras.

1/3

# Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of *December* 188*3* 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. | | | |
| | *Excluded Local Funds* | | | | | | | | | | |
| | *Excess over Estimate* | | | | | | | | | | |
| | *Negapatam Division* | | | | | | | | | | |
| 3 | Boat basin at Negapatam Revetting the inner slopes of— | Aug/83 | 6470 | 6891 | 421 | . | . | | 4 | The Executive Engineer states that the excess will be explained in the Completion Report now under preparation, on receipt of which, if approved of, the objection will be removed. | Item No: 3 The submission of the completion report should be expedited. |
| | *No Appropriation* | | | | | | | | | | |
| | *Tinnevelly Division* | | | | | | | | | | |
| 4 | Arthur channel and banks— Improving road over— | Oct/83 | „ | „ | „ | „ | 1001 | 1001 | „ | The Superintending Engineer states that the President has intimated his having placed Rs: 1864/. at the disposal of the P.W.D. | Item No: 4. No intimation received in this office |

## Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of December 1883 requiring the orders of Government.

| Item No. | Particulars of each Item. | Month in the Accounts in 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. | | | |
| | | | | | | | | | | P. W. D. on the 15th January 1884. | |
| | Want of Appropriation<br>Tanjore Division | | | | | | | | | | |
| 5 | Extending road No: 70 from Ammanur Chuttram & Devicottah | Oct/83 | " | " | " | " | 1948 | 1948 | | The Superintending Engineers states that the President Local Fund Board has been asked to provide funds. The outlay, the Executive Engineer remarks is on account of compensation for land paid by the Revenue Department. | Item No: 5 The President should be again addressed on the subject, and the funds placed at the disposal of the P. W. Deptt, before the close of the current month. |

CW
1-3-84

Despd 7/3/84

Examiner of P. W. Accounts,
28/2
Madras.

The S.E. VI Circle
thro' the Exam. P. W. Accounts
1/3