(4)

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

Reference to Madras P. W. D. Code.

Paras. 2362 to 2365.

B. No 1986 W. 13.8.84
G.O. No. 2897 W. 19.10.84
" " 1581 W. 24.6.84
B. No 657 W. 17-3-85
G.O. No 728 W. 23.3-85
B. No 619 W. 14.3.85
" 1165 W. 8-5.84
G.O. No 1289 W. 23-5.84
" " 2938 W. 28.11.84
B. No 964 W. 9.4.84
" 628 W. 7.3.84
" 1545 W. 20.6-84
" 1725 W. 12.7.84
G.O. No 1585 W. 4-8.84
B. No 2263 W. 13-9.84
" 2800 W. 8-11.84
" 3009 W. 8-12.84
" 117 W. 13.1.85
" 367 W. 14.2.85

CENTRAL OFFICE OF ACCOUNTS.

Circle VI

Fund Provincial

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

No. ______

Madras,
Dated 3rd March 1885.

B. No 936 W. 21st April /85

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

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

Sd 23/4

With order
~~With order~~

O.J.S. 22/4
O. 11.4.85. R. 17.4.85.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of December 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.			
											B. No. 936 W of 20th April 85
	Excess Over Estimate. Negapatam Division										
1.	Constructing a Deputy Collectors Cutcherry at Mannargoody.	Decr. 1884.	7,895	8,381	486				1057	The Executive Engineer states that the work is almost completed and that Completion Report explaining the excess will be Submitted.	1.) The S.E. VIth Circle will see that the cause of objection to this item is removed at an early date.
	Madura Division.										
2	Restoration of Tirumal Naick's Palace	March 1883	18,182	246,384	64,563				2,871	Reported pending sanction to Revised Estimates which are under preparation by Mr. Chisholm (Vide G.O. 367 W dated 14th February 1885).	2) Revised Estimate amounting to Rs 274,847 has been sanctioned in G.O. No 728 W of 23-3-85.
	Excess over Appropriation Tanjore										
3	Repairs Civil Buildings.	Decr. 1884.		10,480	..	8,000	10,480	2,480	..	Reported pending appropriation of additional funds.	3.) Additional allotment sanctioned in G.O. No 657 W of 17-3-85.
	Tinnevelly.										
4	District Jail at Palamcottah.	Decr. 1884.				28,000	28,892	892	1386	The Executive Engineer explains in Schedule that excess will be adjusted by sale of the materials.	4 Noted – a further allotment of Rs 621 has been made in G.O. No 619 W of 14-3-85.
	Works for which revised Estimates are required. Madura Division										
5	Restoration of Tirumal Naick's palace	March 1883	18,182	246,384	64,563				2,871	Reported pending Sanction to Revised Estimates which are under preparation by Mr. Chisholm (Vide G.O. 367. W. of 14th February 1884)5	5. Vide orders passed against item No 2 above.

CM 9.4.85

CM 10.4.85

13.4.85

D. C. Carmody

Examiner of P. W. Accounts,
Madras.

2b The S.E. VI Circle through the Examiner of P. W. Accts.

3.4.85

3/3

V

Reference to Madras P. W. D. Code.

Paras. 2362 to 2365.

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

CENTRAL OFFICE OF ACCOUNTS.

SECRETARY TO GOVERNMENT
27 JAN 85
P. W. DEPARTMENT MADRAS

117 W of 13/1/85
3009 W of 5/12/84
2938 W of 28/11/84
2800 W of 8/11/84
2624 W of 16/10/84
2448 W of 10/10/84
2268 W of 13/9/84
2134 W of 29/8/84
1885 W of 4/8/84

Circle VIth

Fund Provincial

27/1/85

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

No. ______

Madras,

Dated 26th January 1885.

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

G. No. 367 W of 14 Feby

Desp. 14/2

D. C. Carmony

Examiner of P. W. Accounts,
Madras.

E 16/2

S 19/2

Withorde

DW

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.			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 and Trichinopoly										No. 367 W. d/ 14 Feby. 85
	Nil										
	Tinnevelly										
	Nil										
	Madura Division										
	Excess over Estimate										
1	Restoration of Tirumal Naicks Palace.	March 1883	1,81,821	2,43,572	61,691	.	.	.	2010.	Reported pending sanction to further Estimates	Revised estimates under preparation by Mr. Chisholm.
	Negapatam and Cauvery and Vennar										
	Nil.										

D. C. Carmichael

Examiner of P. W. Accounts,
Madras.

19
2/1.

G.P. 2/1/1

C.S.
12. 2. 85

W.S.
12. 2. 85

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

14/2/85

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.

3009 W d/ 8/12/84
2938 W d/ 28/11/84
2800 W d/ 8/11/84
2529 W d/ 16/10/84
2498 W d/ 10/10/84
~~2626~~ 2263 W d/ 13/9/84
2134 W d/ 29/8/84
1885 W d/ 4/8/84

Id 15/1 E C 14/1 Rj 16/1.

Mch 1058

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

CENTRAL OFFICE OF ACCOUNTS.

Circle Sixth

Fund Provincial

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

No. ________

SECRETARY TO GOVERNMENT
20 DEC 84
DEPARTMENT MADRAS

Madras,
Dated 19th December 1884.

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

B. Rc 117 W d/ 13 January

Examiner of P. W. Accounts,
Madras.

✓

With orders

W

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

No. 117 W of 13 January 85

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Excess over Estimate Trichinopoly Division										
1.	Constructing District Munsiff's Court at Ariyalur	Octr 1884	13,800	15,622	1,822				1,608	The Executive Engineer in his objectionable Items Statement for October states that the excess was due to the extra rates sanctioned by the Chief Engineer. The Completion Report for the work has been received, and if approved of, the excess over Estimate will be passed.	The Examiner of P.W. Accounts is authorised to admit the outlay incurred on this work in Excess of the sanctd Estimate.
2.	Constructing District Munsiff's Court at Kulithalai	Octr 1884	16,100	16,828	728				2,179	Work completed and completion Report has been received – outlay in excess of estimate will be passed, if approved of.	No orders seem necessary as the Excess is within 5 per cent on the sanctd Estimate No orders seem necessary as the excess is within 5 per cent on the [illegible] estimate

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

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Excess over Estimate Madura Division										
3.	Restoration of Tirumal Naick's palace	March 1883	181,821	241,472	59,651				1612	Reported pending sanction to further estimates.	Revised estimates are awaited
	Miscellaneous Irregularities Advances to Contractors without Security. Negapatam Division.										
4.	Executive Engineer's Office at Kadambody - Improvements. Advance	Sept 1884	"	1000						The Executive Engineer states that the Contractor has done more work than the advance granted to him, and the work will soon be measured. Brought to notice of Government under paras 1620 and 2183 of the Code. The delay in measuring up the work has not been explained.	The S.E. should take steps for the early adjustment of this item.

Revised estimates are awaited

The S.E. should take steps for the early adjustment of this item.

C.W.
12.1.85

U.S.
12.1.85

D. P. Gordon

Examiner P. W. Accts.
Madras 19/12

To The S.E. VI Circle
Also The Exr. P.W. Accts.

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

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			

Examiner of P. W. Accounts,
Madras.

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.

Jd 10/12

Sj. 11/12

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

CENTRAL OFFICE OF ACCOUNTS.

Circle Sixth

Fund Provincial

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

No.

SECRETARY TO GOVERNMENT P.W. DEPARTMENT
23 NOV 84

Madras,
Dated 7th November 1884.

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

B. No. 3009 dd 8 Dec. 84

J. P. Carroll

Examiner of P. W. Accounts,
Madras.

With orders

With order

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.			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.			
1.	Without Estimate Trichinopoly Division Tools and Plant value of 1 Onimmeter with Stand	Augt/84	.	493	493					Again reported pending Sanction to an Estimate	Early steps should be taken for the removal of this item-
2.	Excess over Estimate Negapatam Division Constructing a Sub Magistrates Cutcherry and Police Station at Negapatam	Sept/84	6420	6670	250				1436	The Executive Engineer States that the work is completed and Completion report explaining the excess will be Submitted as soon as the accounts are closed.	Noted
3.	Madura Division Excess over Estimate Restoration of Tirumal Naick's Palace	March/83	181,821	239,860	58,039				441	Reported pending Sanction to further Estimate.	Revised Estimates are awaited
4.	Trichinopoly Division Excess over Appropriation Repairs Civil Buildings	Augt/84				200	830	630	12	The want of funds is again brought to notice.	additional allotment of Rs 2000 sanctioned in G.O. No. 2938 W of 28-11-84.

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

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.			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.			
	Negapatam Division Miscellaneous Irregularities Advances to Contractors without Security										
5.	Executive Engineer's Office at Kadambady Improvements — Advance			1,000						The executive Engineer explains that the contractor has done more work than the advance granted to him and the work will soon be measured Brought to notice under paras 1630 and 2183 of the Code.	Noted N Ed
	Tanjore Nil										
	Tinnavelly Nil										

D. C. Cordeiro
Examiner P. W. Accts
Madras

Cd
5-12-84

5.12.84

8/12

28/11/84

28/11

4/12

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

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

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
										The executive Engineer explains that the contractor has done more work than the advance granted to him and the work will soon be measured. Brought to notice under paras 1623 and 2103 of the Code.	

Examiner of P. W. Accounts,
Madras.

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.

2549 W D. 16/10/84
2263 W D 13/9/84
1885 W D 4/8/84
1971 W D 12/8/84

P W C No 9069

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

CENTRAL OFFICE OF ACCOUNTS.

In Duplicate

Recd 30. 10. 84

Circle VI

Fund Provincial

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

No. ———

Madras,

Dated 29th October 1884.

B No 2800 W D 18th November /84

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

D. P. Gordon

Examiner of P. W. Accounts,
Madras.

With orders

With orders

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. VI	Month in the Accounts in 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.
	Want of Estimate										B No 2800 W of 8 November/84
1.	Tools and Plant - Value of 1 Omnimiter with stand	augt 1884	"	493	493	"	"	"	493	The want of an Estimate is brought to notice.	The S E VI Circle will see that an Estimate is sanctioned for this item.
	Madura Division										
	Excess over Estimate										
2.	Restoration of Tirumal's Naick's Palace ——	march 1883	181,821	239,420	57,599	"	"	"	1969	Government in their Order No 2431 W of 2d October 1884 Sanctioned an additional Estimate of Rs. 1363 - Reported pending sanction to further Estimates	Revised Estimates are awaited.
	Excess over Appropriation										
	Trichinopoly										
3.	Repairs Civil Buildings	augt 1884	"	"	"	200	818	618	618	The want of appropriation is brought to notice	The S. E should apply for the additional funds required under this head.
	Tanjore Nil										
	Tinnevelly Nil										

4.11.84

5.11.84

Despd 8.11.84

Examiner of P. W. Accounts,
Madras.

20/10/84

29/10

To
The Supdg Engineer VI Circle
thro' the Examiner P. W. Accounts

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.

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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 628 W. 7. 3. 84
" " 964 W. 9. 4. 84
" " 1165 W. 8. 5. 84
G. O. No 1289 W. 23. 5. 84
B. No 1545 W. 20-6-84
" " 1725 W. 12. 7. 84
" " 1971 W. 12. 8. 84
G. O. No 1885 W. 4. 8. 84
B. No 2263 W. 13-9. 84.

P.W. 34/10

Jd 21/10

23/10

P.W.C. No 8187

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

(10)

CENTRAL OFFICE OF ACCOUNTS.

In Dupte

Circle Sixth

Fund Provincial

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

No. ______

Madras,
Dated 30th Septr. 1884.

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

B. No: 2549 W. 16.10.84

J. P. Gordon

Examiner of P. W. Accounts,
Madras.

B W

With Order

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

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			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.			
			Madura Division								No: 2549 W. 16. 10. 84.
	Excess over Estimate										
1	Restoration of Terumal Naick's Palace	March 1883	180458	237451	56993	"	"	"	2100	Government in their order No. 1885 W. dated 4th August 1884, directed the submission of further Estimates for the excess expenditure.	Revised Estimates are awaited.
			Negapatam Division								
	Without Appropriation										
2.	Improvements to the Talug Cutcherry at Manargoody	June 1883	"	"	"	"	1823	1823	745	The want of allotment of funds for this work is again brought to the notice of Government.	Rs 3890 were allotted in G.O. No 2498 W. d/ 10th October/84
			Tanjore Division								
			Nil								

C.S.
11.11.84

W.
14.10.84

D. P. Gordon

Examiner of P. W. Accounts,
Madras.

Cl

To the Supdg Engr VI Circle
thro the Examr P.W. Accts

E.P. 30/9.

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 628 W. 7. 3. 84
" 964 W 9. 4. 84
" 1165 W 8. 5. 84
G. O. No 1289 W 23. 5. 84
B. No 1545 W 20. 6. 84
" 1725 W 12. 7. 84
" 1971 W 12. 8. 84
G. O. No 1885 W 21. 8. 84.

O. L. 23/9

Ph. E. T. L. 20/9 15/9 Sd 17/9

O. 5. 9. 84 R. 11. 9. 84.

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original

Inclo 7/29

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

CENTRAL OFFICE OF ACCOUNTS.

(7)

Circle Sixth

Fund Provincial

Recd 24/8/84 In duplicate

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

No.

Madras,
Dated 25th August 1884.

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

No. 2263 W of 13th Septr/84

D. C. Carmody

Examiner of P. W. Accounts,
Madras.

With disposal

With order

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of 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.			
			Tennivelly								
	Without Estimate										
1	Levelling Instrument	April 1884		450	450					The Executive Engineer states that an estimate will be submitted for sanction, when complete information regarding the value of instruments is received from P.W. Stores.	Noted
			Trichinopoly								
2	Constructing a new District Jail at Trichinopoly	Septr 1883		823	823					Reported pending sanction to estimate.	Sanctioned – see G.O. No 2134 W of 29th August 1884.
			Madura								
	Excess over Estimate										
3.	Restoration of Terumal Naick's Palace	March 1883	180,458	235,351	54,893				1497	Reported pending sanction to revised estimates.	Attention is drawn to para 3 of G.O. No 1885 W of 4th August 1884.

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of 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.			
			Negapatam								
	Without Appropriation										
4	Improvements to the Talug Cutcherry at Mannargoody	June 1884					1078	1078	1078	Allotment of funds awaited.	The S.E. will apply for the exact sum required for this work. The S.E. will apply for the exact sum required for this work -
			Madura								
	Miscellaneous Irregularities *Materials at Site*										
5	Completion of the road from Cumbum to the foot of the Gudalur Ghaut: Deficiency to the extent of Rs 1262..5..3	Feby 1884								The Executive Engineer in reply to a reference from this office states that the present Local Fund Engineer Mr. O. Flaherty has discovered further discrepancies in the materials already accepted by the late Local Fund Engineer and that he is in correspondence with the President Local Fund Board Madura on the subject. Orders of Government awaited.	Orders on this subject will shortly issue. Orders on this subject will shortly issue Sent in press [illegible] + Yes - Used form [illegible] this day & sent to press Cu 3/9/84

C.S. 4.9.84

Cu

W.S. 8.9.84

13

J. P. Gordon

Examiner P.W. Accounts Madras

W/

To The S.E. VI Circle

Thro' the Examr. of P.W.A.

25/8

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

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			

Examiner of P. W. Accounts,

Madras.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following letter from Major J. L. L. MORANT, R.E., Officiating Consulting Architect to Government, to the Chief Engineer, Public Works Department, dated Chepâk, 17th June 1884, No. 433—Through the Superintending Engineer, VI Circle :—

With reference to paragraph 2 of Public Works G.O., No. 170 W., dated 19th January 1884, I have the honor to submit four plans and three estimates for carrying out all the improvements named in paragraph 6 of the Committee's report printed with that Government order.

2. The estimates have been prepared in conjunction with the Executive Engineer, Madura division.

3. This and all similar works connected with the Madura palace should, I consider, be carried out by the Executive Engineer, Madura division, in the usual way under the Superintending Engineer on the lines of the sanctioned plans and estimates. The Consulting Architect will occasionally visit the work and at all times give his advice and assistance in furnishing any further detailed plans or supplying from Madras any constructive details that may be required. The plans and estimates having been once fixed, and the latter having been prepared by the Executive Engineer, Madura division, there ought to be no difficulty in this arrangement, which is the one adopted by the Bengal Government in works executed from designs by their Consulting Architect.

ORDER—dated 4th August 1884, No. 1885 W., Public Works.

The estimates, amounting to Rs. 15,735, for effecting certain improvements at Tirumal Naick's palace at Madura, are sanctioned.

2. The proposed work is divided as follows :—

	RS.
(*a*) Constructing a property-room at the south-east corner of the judge's court	320
(*b*) Rebuilding the east aisle and converting the Muhammadan school into a record-room for the judge's court	14,375
(*c*) Locating judge's chambers and bar library in the southern gallery of the judge's court	1,040
Total ...	15,735

3. The sanctions already accorded for work at the palace amount to Rs. 1,64,723. The total sanction will now stand at Rs. 1,80,458. The expenditure on the works to the end of 1883-84 amounted to Rs. 2,31,962, and the current year's budget grant is Rs. 17,498. The outlay is thus greatly in excess of sanctioned estimates, and further estimates to cover the irregular expenditure should be submitted with the least possible delay.

4. The measures proposed by the Consulting Architect for the execution of the work are approved.

5. The sanction accorded in paragraph 1 of this order has been registered as Provincial No. $\frac{\text{108 W.,}}{\text{1, 2 and 3}}$ of 1884-85, and classified as Civil Buildings, Original Works.

(True Extract.)

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

To the Superintending Engineer, VI Circle, with ten enclosures.
" Examiner, Public Works Accounts, with three abstract estimates.
" Consulting Architect to Government.
" Judicial Department.
" Revenue "

Exd. E. Fernandez.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1884} Madras.
PUBLIC WORKS.

Dated August, 4th.

Recd. *Encl.*

G.O., 4th Aug. 1884, No. 1885 W.

AUGUST.

Tirumal Naick's Palace

Estimates, amounting to Rs. 15,735, for certain improvements at — at Madura, sanctioned with remarks.

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.

A. No 628 W 7. 3. 84
" 964 W 9. 4. 84
" 1165 W 8. 5. 84
G. O. 1289 W 23. 5. 84
B. No 1545 W 20. 6. 84
" 1725 W 12. 7. 84

OGS. 3/8 W 13/8 14/8

O. 5.8.84 R. 9.8.84

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original

Wks 6402

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

CENTRAL OFFICE OF ACCOUNTS.

Circle 6th

Fund Provincial

Rcd 1/8/84 In Duplicate

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

No. ———

Madras,
Dated 31st July 1884.

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

No. 1971 W d/ 12th August/84

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

1725 W

With Orders

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

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

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
			Trichinopoly								No. 1971 W d/ 12th August/84
	Without Estimate										
1	Constructing a new District gail at Trichinopoly	Septr. 1883	„	823	823	„	„	„	„	Reported pending Sanction to Estimate.	Final orders in the Judicial Dept are awaited
			Tinnevelly								
	Want of Estimate										
2	Levelling Instruments	April 1884		450	450					The Executive Engineer states that an estimate will be submitted when complete information regarding the value of instruments is received from P.W. Stores.	Noted
			Negapatam								
	Excess over Estimate										
3	Constructing a sub magistrate's Cutcherry at Aranthangy	March 1884	10,300	10,913	613				73	Reported pending sanction to the Revised Estimate which the Supg. Engineer states was submitted to the Chief Engineer through the Collector of Tanjore on the 5th June 1884.	Sanctioned - vide G. O. No. 1894 W d/ 4-8-84

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

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

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. 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.
			Madura								
	Excess over Estimate										
4	Restoration of Tirumal Naick's Palace	March 1883	164,723	2,33,854	69,131				142	Reported pending Sanction to Revised Estimate	Estimates are under Consideration
5	Constructing a 3rd Class Sub Magistrate's Cutcherry at Tiruvadanay	March 1884	11,785	11,994	209					Completion Report not yet received	The S.E. will expedite the submission of a Completion report for this work to the Examiner of P. W. Accts
	Miscellaneous Irregularities										
	Materials at Site										
6	Completion of the road from Cumbum to the foot of the Gudaloor Ghaut. Deficiency to the extent of Rs 1262 „ 5 „ 3	Feby 1884								Orders of Government awaited.	Orders will be issued on receipt of the explanations called for.

J. C. Coroon
Examiner
P.W. Accounts
Madras

6.8.84

7.8.84

11/8

31/7

30/7

To
The S.E. VIth Circle
Thro' the Exr. P. W. Accts

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

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			

Examiner of P. W. Accounts,

Madras.

628 W 7.3.84
964 W 9.4.84
1165 W 8.5.84
1289 W 23.5.84
1545 W 20.6.84

NOTES.

Reference to Madras P. W. D. Code.

Chapter XIV.—Paras. 1829 to 1832.

1. The object of this Return is to place before Government an analysis of all shortcomings in matters of financial regularity in the operations of each month with a view to their being remedied. It should be submitted to Government on the first day of the third month succeeding that to which the accounts relate.

2. There should be a separate statement for each separate Fund—Imperial, Provincial, Local, and Irrigation.

3. The Provincial statement will be posted from the Divisional Statements of Objectionable Expenditure. The statement need not be delayed in order to embody the remarks of the Superintending Engineers if these do not reach the Examiner's Office in time. It is desirable, however, that the Superintending Engineer's opinion should be recorded as far as may be practicable, and, in order to ensure this being done, the Divisional Statement of Objectionable Items should be checked immediately on receipt and sent to the Superintending Engineer for his remarks before the audit of the other accounts is proceeded with.

4. All Executive Officers who have failed to submit their Divisional Statements of Objectionable Items with their Monthly Accounts, as well as those whose statements are *generally incomplete*, should be specially brought to the notice of Government under "General Remarks" at the end of the statement.

5. Items of irregular expenditure which are left 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.

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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.

Ed 12/7

Original

P W Cho 5435

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

CENTRAL OFFICE OF ACCOUNTS.

Circle Sixth

Fund Provincial

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

No. ——

Madras,
Dated 24th June 1884.

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

No. 1725 W of 12th July/84

Examiner of P. W. Accounts,
Madras.

Write order

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

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

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			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.			
	Sixth										Sixth
	Trichinopoly No Estimate										No [illegible] July/84
1	Constructing a District jail at Trichenopoly	Sept/83	"	823	823					Sanction to Estimate awaited	Final orders in the Judicial Dept are awaited.
	Tinnevelly No Estimate										
2	Levelling Instruments &ca	April/84	"	450	450				450	The Executive Engineer states that an Estimate will be submitted for sanction when complete information, regarding value of instruments is received from Public Works Stores.	Noted.
	Negapatam Excess over Estimate										
3	Constructing a Sub Magistrates Cutcherry at Aranthangy	March 1884	10300	10840	540				13	The Superintending Engineer, states that the Revised Estimate was submitted to Chief Engineer through the Collector of Tanjore on the 5th June 1884.	The revised estimate is awaited- The revised Estimate is awaited

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

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Madura Division Excess over Estimate										
4	Constructing a 3rd Class Subdmagistrates Cutcherry at Tiroovadanay	Mar/84	11785	11994	209					Excess will be passed when explained. Completion Report which has not yet been received.	The S.E. will see that a Complete report for this work is forwarded to the Examiner of P.W. accts at an early date.
	Madura Excess over Estimate										
5	Restoration of Tirumal Naick's Palace	March 1883.	164723	233712	68989				1750	Reported pending sanction to Revised Estimate.	Estimates under Consideration.
	Tanjore Miscellaneous Irregularities Want of Completion Report										
6	Repairing Agent's Office	Febry/84	1305	1402						The non-receipt of a Completion Report up to date is again brought to the notice of Government	A Completion report for this work should be forwarded to the Examiner without further delay

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

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Madura Division Miscellaneous Irregularities Materials at Site										
7	Completion of the road from Cumbum to the foot of the Gudalur Ghat Deficiency to the extent of Rs 1262-5-3.									Orders of Government are awaited	orders will be issued on receipt of the explanation called for in G.O. No 1289W d/ 23-5-84.

C.S.
9-7-84

Examiner of P. W. Accounts,
Madras.

20
To the S.E. VI Circle
thro' the Exr. P.W. accts

G. O. No 1289 W. of 23-5-84
B. No 3634 W. " 5-2-84
G. O. No 1294 W. " 23-5-84
B. No 628 W. " 7-3-84
" 964 W. " 9-4-84
" 1165 W. 8-5-84

NOTES.

Reference to Madras P. W. D. Code.

Chapter XIV.—Paras. 1829 to 1832.

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2. There should be a separate statement for each separate Fund—Imperial, Provincial, Local, and Irrigation.

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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. 47/6.
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DMC No 4672

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

CENTRAL OFFICE OF ACCOUNTS.

(5)

CIRCLE Sixth

FUND Provincial

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

No. ______

MADRAS,
Dated 3d June 1884.

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

No. 1565 W. of 20th June 1884

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

With disposal

~~Dw~~

with disposal

Entd in Recpt Regr

[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										No. 1545 W. of 20th June 1884
	Trichinopoly Division										
1	Constructing a District Jail at Trichenopoly	September 1883		823	823					Again reported pending sanction to Estimate	Item No 1 Final orders in the Judl. Depts are awaited
	Excess over Estimate										
	Madura Division										
2	Restoration of Tiroomal Naicks Palace	March 1883	164723	231962	67239				5892	Again brought to the notice of Government for the sanction of a revised Estimate which the ~~Constructing~~ Completing Architect to Government was asked to prepare in the order of urgency. Vide G.O. No. 170 W dated 19th January 1884.	Estimates under preparation
3	Constructing a 3rd Class Sub Magistrates Cutcherry at Tiroovadanay	March 1884	11785	11994	209				1622	The Executive Engineer states that the excess has been explained in Completion Report and will be passed on receipt of Completion Report.	Item 3 Noted –

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of 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.			
	Excess over Estimate Negapatam Division										
4	Constructing a Sub-Magistrates Cutcherry at Aranthangy	March 1884	10300	10826	526					The Executive Engineer states that a Revised Estimate has been submitted to the Superintending Engineer for sanction. Sanction to Revised estimate awaited.	Item No 4 The revised estimate is awaited
	Madura Division Excess over Appropriation										
5	Constructing a District Munsiffs Court at Shivaganga	March 1884				5000	6100	1100	4988	The excess over appropriation will be passed with the approval of Government	Item No 5 The Ex Eng is authorised to pass the excess expenditure over appropriation
6	Completion of the Road from Cumbum to the foot of the Gudalur Pirmid Ghat	March 1884				20000	20530	530	2294	The excess over appropriation will be passed if approved of.	Item No 6 — Do — Do —
	Trichinopoly Miscellaneous Irregularities Want of Completion Report										
7	Repairing Agents Office	Feby D°	1305	1402						Again brought to notice of Government for want of Completion Report.	Item No 7 The completion report should be forwarded without delay

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 Work Vouchers										
8	District Jail at Tanjore									Want of Work voucher brought to notice of Government	Item No 8 The S E will enquire into the delay in the submission of work vouchers in question –
	Madura										
	Miscellaneous Irregularities.										
	Materials at Site										
9.	Of Completion of the road from Cumbum to the foot of the Gudalur Ghat Dificiency to the extent of Rs 1262-5-3.									The Superintending Engineer states that the matter has been referred for the orders of Government.	Item No 9 The explanation called for in G O No 1289 W of 23d May /84 is awaited

D. C. Goravus

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S. E. VI Circle
thro' the Ex. E. W. A.

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Examiner of P. W. Accounts,
Madras.

No 628 W. dated 7' March 1884
" 964 W. " 9' April 1884

7. C
B 1545 W 20. 6. 84

NOTES.

Reference to Madras P. W. D. Code.

Chapter XIV.—Paras. 1829 to 1832.

1. The object of this Return is to place before Government an analysis of all shortcomings in matters of financial regularity in the operations of each month with a view to their being remedied. It should be submitted to Government on the first day of the third month succeeding that to which the accounts relate.

2. There should be a separate statement for each separate Fund—Imperial, Provincial, Local, and Irrigation.

3. The Provincial statement will be posted from the Divisional Statements of Objectionable Expenditure. The statement need not be delayed in order to embody the remarks of the Superintending Engineers if these do not reach the Examiner's Office in time. It is desirable, however, that the Superintending Engineer's opinion should be recorded as far as may be practicable, and, in order to ensure this being done, the Divisional Statement of Objectionable Items should be checked immediately on receipt and sent to the Superintending Engineer for his remarks before the audit of the other accounts is proceeded with.

4. All Executive Officers who have failed to submit their Divisional Statements of Objectionable Items with their Monthly Accounts, as well as those whose statements are *generally incomplete*, should be specially brought to the notice of Government under "General Remarks" at the end of the statement.

5. Items of irregular expenditure which are left 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.

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P. 3-5-84. R. 7-5-84.

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PW 3758/84

(17)

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

CENTRAL OFFICE OF ACCOUNTS.

Circle VI

Fund Provincial

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.

No. 1165 W d/ 8th May/84

Examiner of P. W. Accounts,
Madras.

With disposal

D/W

Enter in Rept Regr

[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.
	No Estimate										No. 1165W of 8th May 1884
	Tinnevelly Division										
1	Cost of 2 Levelling Instruments received from P. W. Stores Madras	Jany/84	„	323	323				„	The Executive Engineer states that an Estimate has since been sanctioned. Reported pending receipt of List of sanctions in which included.	Item No. 1. Noted
	Trichinopoly Division										
2	Constructing District Jail at Trichinopoly	Septr/83	„	823	823	„	„	„	„	Reported pending sanction to Estimate	Item No. 2. Vide orders on the O. I. S. for December 1883.
	Excess over Estimate										
	Madura Division										
3.	Restoration of Tirumal Naicks Palace	„	1,64,723	2,26,070	61,347	„	„	„	2,794	Again brought to the notice of Government for the sanction of a Revised Estimate which the Consulting ~~Engineer~~ Architect to Government was asked to prepare in the order of urgency in G. O. No. 170 W. dated 19th Jany/84.	Item No. 3. Do Do

[P. W. D. Form No. M. 112—Inner

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.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Miscellaneous Irregularities Want of Completion Report Tanjore Division										
4.	Repairing Agents Office	Feb/84	1,305	1,402	97	1,305	1402	97	–	The Executive Engineer states that the work is completed and the excess will be explained in the Completion Report.	Item No. 4. Noted
	Materials at site outstanding. Madura Division										
5.	Completion of the road from Cumbum to the foot of the Goodaloor Ghat Rs 4675/-									The Executive Engineer states that the Local Fund Engineer has declined to accept materials to the extent of Rs 1262-5-3 out of Rs 4675/-. The matter has been referred to the Superintending Engineer for necessary action	Item No. 5. Result awaited

J. C. Cursons

Examiner P.W. Accts.
Madras

2-5-84

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

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

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
[illegible] Executive Engineer [illegible] that the work is completed and the excess will be explained [illegible]	
The Executive Engineer states that the Trunk Road Engineer has declined to accept materials to the extent of Rs 1262 5 3 out of Rs 4[illegible]797. The matter has been referred to the [illegible] [illegible]	

Examiner of P. W. Accounts,
Madras.

7-C B.1165 W 8.5.84.

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.

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

CENTRAL OFFICE OF ACCOUNTS.

Circle VI

Fund Provincial

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.

No. 964 W. of 9th April/84

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

With disposal

Entered in the Receipt Regr

[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 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. 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.
	No Estimate Tinnevelly Division										No. 96 P.W. d/ 9th April/84
1.	Cost of 2 Levelling Instruments received from P. W. Stores	Jany. 1884.	"	323	323	"	"	"	323	The Executive Engineer states that Estimate will be sanctioned as soon as final accounts are received from the P. W. Stores Division. The Estimate should have been prepared and sanctioned before the outlay was incurred –	Item No. I E. E. will no doubt dispose of this matter without delay.
	No Estimate Cauvery & Vennar Regulator Division.										
2.	Stone manufacture at Cutchendi Malay	Jany. 1884	"	13184	13184	"	.	"	13184.	The Executive Engineer states that these Estimates for Stock Manufacture will be shortly submitted to the Superintending Engineer for sanction – Approval of Superintending Engineer to estimates awaited –	Item Nos 2 to 7 For S. E's attention.
3.	Brick Manufacture	do	"	4510	4570	"	"	"	4510		
4.	Lime do	do	"	314	314	"	"	"	314		
5.	Surki do	do	"	4797	4797	"	"	"	4797		
6.	Concrete do.	do	"	2330	2330	.	.	"	2330		
7.	Charcoal do	do	"	392	392	"	"	"	392.		

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the Month of 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.			
	No Estimate Trichinopoly Division										
8	Constructing district Jail at Trichinopoly	Sept. 1883	"	823	823	1000	823	"		Reported pending sanction of Govt. to Estimate is awaited.	Item No. 8. Vide orders in the O. I. S. for December 1883.
	Excess over Estimate Madura Division										
9.	Restoration of Tirumal Naick's Palace	"	164723	223276	58553					Again reported pending sanction to revised Estimates which the Consulting Architect to Govt. was asked to prepare in G.O. No. 170 W. dated 19 January 1884.	Item No. 9. Do Do
	Miscellaneous Irregularities. Work Vouchers not submitted. Negapatam Division										
10.	Constructing Sub Magistrate's Cutcherry and out houses at Aranthanghy	Decr. 1883	10,300	9,289	"	"	"	.	487.	The Non Submission of Work Vouchers for December 1883 and January 1884 is brought to the notice of Government.	Item No. 10. Do Do

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.			
	Miscellaneous Irregularities. Want of Work Vouchers - Tanjore Division.										
11.	District Jail at Tanjore	Decr/ 1883	211,100	52,863	"	58,221	34,588	"	1728	The delay in submission of work vouchers is again brought to notice of Government. The Executive Engineer states that they are under preparation and will be rendered by end of March 1884.	Item Nos: 11 and 12. Vide orders on the O. I. S. for December 1883.
12.	Tanjore Palace	Decr: 1883	92,920	79,071	"	20,000	21,106	"	2446.		

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

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

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