GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 4th June 1886, No. 36 W. :—

Adverting to G.O., No. 721 W., dated 23rd March 1885, prescribing revised dates for submission of divisional accounts, subject to reconsideration after the lapse of a year, I have the honor to report that the arrangement has been in force during the year 1885-86, and that the following are the results.

2. In the accompanying statement, marked (A), is given the number of divisional accounts received after due date in 1884-85 under the old arrangement, compared with the number in 1885-86, under the new; showing that, whereas in 1884-85, 47 per cent. of the divisions used to be in arrears, in 1885-86 the percentage of arrears has risen to 55; so that, notwithstanding the additional time allowed, there has been a greater want of punctuality than formerly.

3. Thus, the opinion expressed in my office note, No. 323, dated 2nd August 1884, paragraph 10, has proved correct, and no advantage has been gained by the relaxation of rule. I would therefore suggest that the old rule be reverted to, and that Superintending Engineers be requested to propose such measures as may ensure its being properly carried out. Statement (B) attached shows the divisions which have been in arrears.

Enclosures.

A.

Comparative Statement showing the number of divisional accounts received within and after due dates during 1884-85 and 1885-86 (divisions the accounts of which are compiled in this office are omitted).

1884-85.				1885-86.			
Number of divisions rendering accounts each month.		Number of accounts rendered *within* due date.	Number of accounts rendered *after* due date.	Number of divisions rendering accounts each month.		Number of accounts received *within* due date.	Number of accounts received *after* due date.
Month.	Total number of divisions.			Month.	Divisions.		
April 1884	37	20	17	April 1885	39	20	19
May ,, ...	38	19	19	May ,, ...	39	17	22
June ,, ...	38	22	16	June ,, ...	38	19	19
July ,, ...	38	24	14	July ,, ...	37	13	24
Aug. ,, ...	38	27	11	Aug. ,, ...	37	11	26
Sept. ,, ...	38	18	20	Sept. ,, ...	37	15	22
Oct. ,, ...	37	24	13	Oct. ,, ...	37	12	25
Nov. ,, ...	38	13	25	Nov. ,, ...	37	18	19
Dec. ,, ...	37	18	19	Dec. ,, ...	37	17	20
Jan. 1885	37	20	17	Jan. 1886	37	23	14
Feb. ,, ...	37	20	17	Feb. ,, ...	37	24	13
Mar. ,, ...	37	12	25	Mar. ,, ...	36	11	25
Total ..	450	237	213	Total ..	448	200	248
Percentage ..	..	52·7	47·3	Percentage ..	..	44·6	55·4

Madras,
4th June 1886.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

B.

Statement showing divisions and the average number of days in arrears in 1885-86.

	Divisions.	Due date.	Average Number of days in arrears.
I	Ganjam	20	13
	Rushikulya	20	6
	Godávari Eastern	30	6
	Do. Central	25	10
	Do. Western	25	3
	Dowlaishweram	20	3
II	Kistna Eastern	24	1
	Sangam	21	4
	Buckingham canal	21	3
III	Kurnool	20	4
IV	B. Project	16	2
	Coimbatore	21	2
	Nílgiri	22	2
V	South Arcot	21	2
	Presidency	21	2
	Do. Stores	20	3
VI	Trichinopoly	19	1
	Cauvery-Vennár	19	7
	Negapatam	19	4
	Ramnad	20	5
	Tank	20	3

Madras,
4th June 1886.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

Order—dated 21st June 1886, No. 1560 W., Public Works.

The Examiner, Public Works Accounts, submits the report called for in paragraph 4 of G.O., No. 721 W., dated 23rd March 1885, relative to the results of the revised dates fixed for the submission of monthly divisional accounts.

2. The Government regret to observe that, instead of improvement resulting from the extended time allowed in the case of many divisions, there was generally a greater want of punctuality in 1885-86 than in the previous year. The divisions most frequently in arrears appear to be those named in the margin, the Ganjam division having been notoriously late in the submission of its accounts. His Excellency the Governor in Council cannot but regard this report with dissatisfaction, and must again direct the personal attention of Superintending Engineers to the matter. The results seem to show that the preparation of the accounts is not commenced until the due date is near at hand; whereas it should be impressed on Executive Engineers that their preparation should be commenced at the earliest possible date in the month, so that pressure and delay in their completion may be avoided.

Ganjam.
Rushikulya.
Godávari Eastern.
Godávari Central.
Sangam.
Kurnool.
Cauvery-Vennár.
Negapatam.
Ramnad.

3. The dates fixed in G.O., No. 721 W., dated 23rd March 1885, will remain in force for another year, and a report on the subject will again be made by the Examiner, Public Works Accounts, at the end of 1886-87. Since the date of that Government order, the Kurnool and Kurnool Canal divisions have been amalgamated; and the Superintending Engineer, III Circle, will report whether any extension of time is required in the case of the combined division. The Government are of opinion that more punctuality will be attained if the promotion of accountants and the annual increments to their salaries were made dependent on the regular submission of divisional accounts; and if, when the accounts of any division are late more than a certain number of times in the year, without satisfactory explanation from the Executive Engineer, the accountant concerned were to receive no increment.

(True Extract.)

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

To Superintending Engineers.
To the Consulting Architect to Government.
" Superintendent of Works, Tank Maintenance Scheme.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated June, 21st.

Recd. *Encl.*

G.O., 21st June 1886, No. 1560 W.

JUNE.

Divisional Accounts

Orders on report by the Examiner, Public Works Accounts, on the results in 1885-86 of the revised dates fixed for the submission of —.

25th October 1886, No. 2819 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 22nd October 1886, No. 112 W.:—

I have the honor to forward, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the Sangam Project division.

2. In regard to paragraphs 5 and 7, the accountant must himself check all cash accounts and vouchers thereto, and see that allocation of expenditure is correct. It is further his business to check, initial, and enface for Executive Engineer's orders to pay all vouchers paid at the divisional office, and to effectually deface all receipt stamps immediately payments are made. He should also check the cash and stock accounts current with abstract books and watch the accounts of miscellaneous advances, bringing to notice all delays in recoveries or adjustments for the Executive Engineer's orders. With reference to paragraphs 13 and 14, the delay in posting work abstracts means delay in compilation of the monthly accounts. The submission of the ten-day reports should be punctual and wholly independent of the muster roll. The latter is the account of labor earned, whether paid or not paid, while the former allocates the labor earned to sub-heads of works, and thus enables the work abstract to be posted during, instead of at the end of, the month. The accounts of works are not only incomplete but misleading if the liabilities incurred are omitted and only payments made entered. The accountant's attention is also necessary to code rules, paragraphs 2236 and 2256, which must be strictly followed in future, paragraphs 17 *et seq.*

3. The delays in payment for work done, paragraphs 15 and 18, are brought to Superintending Engineer's notice, and his attention is invited to paragraphs 24 to 26, 28 and 34. The deferment of charging to the main work the full proportion of out-turn must vitiate rates and cost of sub-heads concerned, and render comparison with estimate deceptive.

4. The Executive Engineer's attention is necessary to paragraphs 31, 33 and 35.

5. I do not consider the state of the office satisfactory. In July 1884, things were better than they were in February 1886, and better then than now, for though there is nothing very wrong, there is evidence of want of care and lack of smartness in the way accounts work is conducted that, unchecked, must impair the office. The Executive Engineer's special interest is therefore most requisite to all the points taken up in the present report.

Enclosure.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Sangam Project division, on the 7th to 9th October 1886.

This office was last inspected by an Accounts officer on the 1st and 2nd February 1886 (*vide* papers with G.O., No. 432 W., of 22nd February 1886). Mr. Allan Malet, the Executive Engineer, and P. Hanumaji Rao, the accountant, were present.

2. The sub-divisional arrangements remain the same as last reported. There is only one imprest-holder at present, namely, a clerk who resides at Moothikur, on the canal, for the forwarding of stores, whose imprest is Rs. 60. This native clerk gives no security under code paragraph 949, but he undoubtedly should.

3. The balance of the Executive Engineer's drawing account on the 31st August 1886 was proved correct.

4. The cash account of the sub-divisional officer at Kanigiri comes up to the Executive Engineer three times a-month and is received with fair punctuality and generally in good order; that of the Deputy Collector at Nellore comes up once a-month and is generally attended by vouchers. The Deputy Collector has a separate treasury pass-book, and this is never received in the Executive Engineer's office, but should be once a-month.

5. The cash accounts and the imprest account are checked by a clerk, P. Setu Rao, who also passes vouchers of the divisional office for Executive Engineer's orders; he also prepares:—

The cash account current.
The stock account current.
The stock abstract book.
Work vouchers, as regards works.
Deposits schedule.
Transfers schedule.
Miscellaneous advances schedule.
Provincial schedule expenditure.
One of the two registers of works.
The monthly abstract of stock transactions.

6. The work abstracts, work vouchers as regards manufacture accounts, and the other register of works, are prepared by another clerk, K. Venkata Ratnam Puntulu.

7. The accountant has been told more than once at previous inspections that it is his particular business to check all cash accounts and vouchers.

8. The heavy cash payments of the divisional and sub-divisional offices, noted in previous reports, continue, and make it especially imperative that the accountant should give his personal attention to auditing such expenditure.

9. The monthly cash payments by the Executive Engineer and by the sub-divisional officer since January 1886 have averaged Rs. 11,425 and Rs. 3,540, respectively, the total expenditure of the division averaging Rs. 32,289.

10. The Executive Engineer states that the locality of the office (which was moved to Nellore in May last) affects the question of cash payments very little, the payees being still at so great a distance from any treasury as to make payments to them by cheque very unacceptable, poor as they generally are in these parts. This is somewhat borne out by similar report from the Executive Engineer, Nellore division.

11. The work respecting cash accounts done by P. Setu Rao leaves nothing particular to notice regarding them.

12. The items in the schedule of expenditure have averaged, in the last eight months, 72 per month; the number of work abstracts for the same period have averaged 72; the items in the Executive Engineer's cash-book, 192; those in the sub-divisional officer's cash-book, 251; in the Treasury Deputy Collector's, 65.

13. Work abstracts are never commenced till the month concerned has expired. On the 8th October no work abstract for September had been commenced. With reference to paragraph 5 of report printed with G.O., No. 551 W., of 3rd March 1882; paragraph 5 (*d*) of forwarding letter with G.O., No. 341 W., of 31st January 1883; paragraph 9 of report with G.O., No. 1916 W., of 7th August 1884; and verbal instructions at previous inspections, the accountant contends that the regulation ten-day (or daily) report system is impracticable, but this has not been reported for the orders of Government. The accountant argues that it is enough for purpose of account that the ten-day report should come up with the nominal muster roll concerned, which accompanies the cash account of the sub-division, which is rendered three times a-month. But this view is not in accordance with the code rules, which require liabilities to be shown in the accounts of the month in which they are incurred irrespective of the payments made.

14. The items in work abstracts in this division are not as a rule posted in the correct month as regards part I. There is often not more than one entry which concerns the month in question. And unless for the purpose of distinguishing liabilities from payments, and for showing arrears due, the work abstract becomes what it evidently is in this division, namely, useless.

15. Payments for labor in the sub-divisions are often made ten to fourteen days after the period worked.

16. Measurement sheets generally accompany bills, but the measurement books in the office were not well kept. A good many of the measurements were in pencil and lacked signature by the measuring officer. Moreover, the contract certificate number and particulars of payment have not been marked across measurements when billed for in both the sheet and book.

17. The contractors' ledger accounts are neglected by the accountant. No entries are made in them as the transactions occur, but they are left until the accounts for any month are being compiled, and then the contractors' ledger accounts for that month are posted. This in the case of any dispute with a contractor in court would be found inconvenient.

18. Some instances were noticed of payment some time after the measurement of work.

Thus in the case of voucher number 151 of June 1886, work measured 19th October 1885, payment made 23rd June 1886; voucher No. 7, measured 23rd November 1885, paid 3rd June 1886; voucher No. 9, measured 7th October 1885, paid on 3rd June 1886; voucher No. 10, measured 26th June 1885, paid 3rd June 1886.

The contractor employed on *Southern channel excavation and banking first section*, has been paid rather long after performance of his work. He did the last of it previous to January 1886, and only received final payment in September 1886.

19. But in most cases payments have been made and measured work reported with fair punctuality.

20. Instances were noticed of the employment of labor upon work which had been undertaken by a contractor, and for which work a deduction would be made from the payment to the defaulting contractor. For instance, in the case of the Kanigiri reservoir earthwork revetment, there was so paid in—

	RS.	A.	P.
Jan. 1886	125	2	0
Feb. „	134	4	0
March „	233	4	3
April „	138	3	0
May „	31	15	9
June „	70	5	6

The whole of this, viz., Rs. 733-2-6, appears in a separate column of the register of works as to be deducted from the contractor; it does not, but should have appeared from time to time as a debit to the contractor in his ledger account, and his acknowledgment of the debit should be on file. There are other similar instances.

21. And somewhat similar is the case of materials supplied to contractors.

Contractor T. N. Sundara Mudelliar has had materials advanced to him rather frequently since July 1884. The debits and recoveries are as follows:—

Debtor.				Creditor.		
RS.	A.	P.	1884.	RS.	A.	P.
139	8	0	... ... July		...	
105	0	0	... ... August	139	8	0
205	0	0	... ... September		...	
108	0	0	... ... October	310	0	0
	...		... ... December	90	0	0
			1885.			
117	0	0	... ... January		...	
285	0	0	... ... February		...	
183	12	0	... ... March	453	0	0
371	14	0	... ... May	100	12	0
67	13	0	... ... June		...	
321	11	5	... ... July		...	
	...		... ... August	500	0	0
31	14	5	... ... September		...	
			1886.			
	...		... ... July	293	4	10
1886	8	10		1886	8	10

The accountant contended that these issues should not find a place in the contractors' ledger, but code paragraph 2256 is of a different opinion and should be acted upon in future.

It should be borne in mind, too, that, under present orders, the value of materials issued to a contractor, when the contract is for labor and materials, must be recovered in cash or by a charge to the contractor, in either case a receipt being obtained, the receipt being stamped when the value exceeds Rs. 20. Receipts for materials issued should, in all cases, be filed in the Executive Engineer's office, not in subordinate offices.

22. A contractor supplied lime (Rs. 255-9-7) in June 1886. This should also have been entered in the contractor's ledger account to his credit at the time of supply, although the lime has not yet been paid for, the contractor preferring not to receive payment at present.

23. There are many other instances of the above, all too much of the same character to warrant particulars here.

24. With reference to paragraph 6 of last report, the subsidiary account of stone manufacture was carefully audited from April 1886, and the balance at debit on 31st August proved correct according to data used in the office. The account is still very roughly kept, and the credits to it by debit to a final sub-head of the estimate is arrived at by calculating what the rates of the estimate under such a sub-head will bear, and not by debiting actual issues to the sub-head concerned. The balance at debit of this manufacture on the 1st April 1886 was Rs. 25,120; on the 1st September, Rs. 23,817.

25. What is now necessary is to so regulate the debits to sub-head of estimate (apron) as to let any probability of exceeding the estimate appear plainly at once instead of reserving it as a surprise hereafter.

Any such probability will, no doubt, be reported to the Superintending Engineer.

26. The work abstracts of the anicut have not generally been signed by the Executive Engineer in token of examination.

27. Rs. 789 due to contractors V. Venkataramiah and P. Balarama Reddi, since March 1885, was in that month attached by the district munsif's court, Nellore. The transaction has been since then hanging up in the deposit account and the contractors have been anxious to get the amount. The Executive Engineer has referred them to the court, and has himself taken no action.

28. Rs. 131 has been due to contractor K. Nirasimulu since February 1886. He died some months ago and his family have been contesting money matters with his partners, and disagree to receive what is due by way of final settlement. They are said to be coming round, however.

The matter should be reported to the Superintending Engineer if there is any real difficulty.

29. There are materials at site of works, 14 in number, valued at Rs. 30,683. Rs. 26,195 of this is for materials at site of the anicut.

The exertions of K. Venkata Rutnam Puntulu to keep these material accounts in order have been praiseworthy, and generally successful. But there is need of periodical acknowledgment by the party in charge of each work, that he has the materials stated in the Executive Engineer's account and that the transactions there stated are correct.

30. European stores have been purchased in the local market without pre-sanction of Government.

31. Stores generally are got through a contractor for the supply of stores. The daily register of receipts and issues shows only details of issues. There is a monthly register in same form (M 9) which shows monthly totals of both receipts and issues, the receipts being entered from the bills of the supplier as monthly submitted.

It is important that receipts of stores should be entered as the stores are *received*. The bills should invariably show the date the stuff was actually received and by whom.

32. The stock accounts are otherwise in order and the stock well covered by sanction. With reference to paragraph 9 (*a*) of last report, the manufacture account of bricks in Kanigiri sub-division, 1886-87, commenced with a balance, which consisted of general charges of 1885-86. The other two manufacture accounts are in order.

33. Tools and plant accounts are not in order. The divisional return (M 13) is prepared at Sangam by the storekeeper from information received verbally, or otherwise, from sub-divisions, or from various subordinates. There is no form M 13 rendered by sub-divisions, and then incorporated in the divisional form M 13, as there should be.

The present divisional return, half ending 30th September 1886, has the column "actual as counted" filled in in anticipation of the count.

34. The register of buildings is incomplete. There are no rented buildings.

35. When lands are taken up by the Special Deputy Collector, the statement of compensation due on them is sent to the Executive Engineer; and as this is generally much in advance of payment of the compensation, the register of liabilities would seem useful in such cases. For instance, the compensation per statement signed by the Executive Engineer in February 1886 was paid on 10th September 1886.

36. The work vouchers of accounts for January 1886, reached the Examiner's office on the 3rd March; those of February on the 29th March; of March on 4th May; of April on 28th May; of August on the 7th October. The objectionable items statement of August reached the Examiner on the 18th October.

The accounts of a month generally reach the Examiner's office from the 23rd to 27th of the ensuing month. They should never be later than the 21st.

37. The accountant has unlimited assistance in the office.

ORDER—dated 25th October 1886, No. 2819 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Sangam Project division, who will report, through the Superintending Engineer, why the clerk who is in receipt of an imprest of Rs. 60 has not been required to furnish security in accordance with code paragraph 949.

2. The attention of the Executive Engineer will be specially directed to the remarks made by the Examiner in paragraph 2 of his letter in view to the necessary instructions being issued to the accountant; and he will note, for guidance, paragraphs 31, 33 and 35 of the inspection notes.

3. The delays in payment for work done brought to notice are not satisfactory. The Superintending Engineer's attention will be directed to the matters specially referred to in paragraph 3 of the Examiner's letter; and he will report on the subject of paragraph 30 of the notes, submitting, at the same time, a list, in the prescribed form,* of the articles purchased.

4. The Government note with regret the Examiner's remarks in paragraph 5, which, with the inspection notes, indicate that the state of the divisional office has not improved since the last inspection, when it was considered "fair only." The Superintending Engineer will bring this point prominently to the notice of the Executive Engineer when communicating these proceedings to him in view to his taking early steps to remedy the many defects brought to notice. The state of the office has gradually fallen off since 1884, and the Government must look to the officers concerned to take such early action as will obviate the necessity for further animadversions in the next report.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Exd. E. Fernandez.
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* *Vide* G.O., No. 1679 W., 2nd July 1886.

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated October, 25th.

Recd. *Encl.*

G.O., 25th Oct. 1886, No. 2819 W.

OCTOBER.

Notes of Inspection

Orders on the — of the Sangam division office, submitted by the Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated October, 25th.

Recd. *Encl.*

G.O., 25th Oct. 1886, No. 2819 W.

OCTOBER.

Notes of Inspection

Orders on the — of the Sangam division office, submitted by the Examiner, Public Works Accounts.

REFERENCE TO MADRAS P. W. D. CODE.

PARAS.

232 W 25.1.87 }
3301 W 14.12.86 } C/s 1635/87
3245 W 8.12.86 }

P.W.C. No. 818

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

orig

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Second

FUND Provincial

R 3-2-87 in dupl.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of November 1886.

No. ——

MADRAS,
Dated 2nd February 1887.

B. No. 373 W d/ 9-2-87

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

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

2/2

2/2

12/2

Write orders

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of November 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the year.	Excess over Appropriation.			
	Provincial Want of Estimate Sand and Kilns		Nellore Division								
1	Stone Manufacture	Sept 86	..	1672	-	..	..			The Executive Engineer states that estimates are still under preparation.	Estimates for these items should be submitted without further delay.
2	Lime Kiln	do	..	1280	-	..	..	..	3		
	Provincial Civil Buildings		Kistna Eastern Dno								
3	Repairing Collector's house	July 86	.	2203	-	..	-		30.	Executive Engineer states that the estimate has been sent to Superintending Engineer for sanction.	Noted
	Miscellaneous Irregularities Works for which Completion Reports are due.										
4	Works costing Rs 2500 and under	2 Wks:	2310	2337	.	.	.	.		Completion Reports awaited.	Completion reports for these works should be forwarded to the Examiner of P. W. Accts without delay.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of November 1886. requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Provincial (Contd) Miscellaneous Irregularities (Contd) Deposits Contribution.		Kistna Eastern (Contd)								
5.	Amount received from the Zemindar of Davarcottah Parganah on account of the cost of Constructing a sluice at Ioutrupalli	July 86.	..	Contribution 1562						Executive Engineer states that work will be commenced in January 1887. This item has not been adjusted since March 1886.	This item should be adjusted without further delay.
	Non inspection of Sub. Division office										
6.	Southern Sub Division									The non-inspection of the Sub. Division since May 1886 is brought to the notice of Government with reference to Code para 317.	This sub-division should be inspected without delay.
			Kistna Western Dn.								
7	Excess over sanctioned limit of Reserve Stock.	April 1886	Sanctioned Limit 8000	Balance at end of November 1886 9431	Excess 1431					The excess over the sanctioned limit of Reserve stock is again brought to notice of Government.	Early steps should be taken to reduce the stock to the sanctioned limit.

This item should be adjusted without further delay.

This sub division should be inspected without delay.

Early steps should be taken to reduce the stock to the sanctioned limit.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of November 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Provincial (Contd)		Kistna Eastern Dn								
	Miscellaneous Irregularities										
	Articles of European Manufacture purchased in the Local Market.										
					Excess						
8	Glass Lubricator		..	No. 24	24					The result of orders passed by Government in Objectionable Items Statements for August, and September 86 is, awaited.	Early steps should be taken for the removal of objection to these items. Early steps should be taken for the removal of objection to these items. ~~the lists will be considerably reduced under recent orders of the Govt of India ruling that the purchases of stores in excess of Rs 50 only should be sanctioned by Govt~~
	Rivets Iron 5/8" lbs		500	674	174						
	Tin "		16.8	61.2	44.10						
	Brass sheet 1/8" "		..	70	70						
	Round bar iron 1/2" "		330	781	451						
	" 3/4" "		250	791	541						
	" 5/8" "		100	242	142						
	1" "		500	515	15						
	Sheet iron 3/16" "		..	2598	2598						
	" 1/4" "		..	6106	6106						
	1/8" "		..	1105	1105						
	Flat bar iron 2"x1" "		500	540	40						
	Square bar iron 1" "		100	155	55						
	Green paint kegs		..	3	3						
	Linseed oil raw Gallons		120	150	30						
	Zinc white paint kegs		12	24	12						
	Chocolate paint "		36	56	20						
	Brushes of sorts No.		84	120	36						
	Red lead lbs		..	215	215						
	Gun Powder "		..	106	106						

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of November 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Provincial (Contd) Miscellaneous Irregularities (Contd) Miscellaneous Advances.	Kistna Eastern Dn. Contd.									
9	Advance of pay to Mr. S. Subramanyam Iyer Temporary Assistant Engineer, as Supervisor 2nd grade from 2d. May to 30th Septr. 1886 Rs 745-2-7.									This amount having been included, and passed by this office in the Salary Bill for November 1886, its early adjustment is awaited.	This item should be adjusted without delay.
	Deposits	Sangam Project Dn.									
10	Amount due to Contractors V. Venkatramiah and P. Balaram Reddy for work done in Southern Channel outstanding since March 85.			789						Adjustment is awaited.	These items should be adjusted without delay.
11	Do. to P. Runpados for work done in Central Channel Excavation and banking outstanding since February 86.			15							

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of November 1886 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 (Continued) Provincial (Contd)		Sangam Project Dn. (Contd)								
12.	Local purchases of European articles without Government sanction from January to May 1886. White lead Linseed oil. Turpentine. Steel bars. Round flat iron, and screw augers.	—	—	1125						The orders of Government are awaited.	Early steps should be taken for the removal of objection to this item.
13	Delay in the submission of accounts									The accounts still continue to be submitted late. a second accountant is now attached to the Division temporarily to bring up arrears etc at the special request of the Executive Engineer.	The special attention of the Supdg. Engineer is again drawn to the remarks of the Examiner against this item, in view to arrangements being made for the punctual submission of accounts in future.

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of November 1886. requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Provincial (Contd) Miscellaneous Irregularities (Continued)			Sangam		Project		D° Contd			
	Departmental labor employed on Contract Works.										
14	Departmental labor, aggregating Rs 6312-13-8 have been employed on different Contract works but not debited to the respective Contractors up to end of November 86.									Attention is invited to para 20 of the last Inspection Report printed in G.O. No. 2819 W. dated 25 October 1886. The liabilities should have been included in the bills of the respective Contractors, and their acknowledgments thereto obtained.	Early steps should be taken for removal of objection to this item.
15	The Divisional Stock Register, and Tools and Plant Return for the half year ending 30th September 86. Audit Notes on the accounts for July and August 1886.									These documents have not yet been submitted to this office.	These Returns should be forwarded to the Examiner of P.W. accts without delay.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of November 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Provincial (Contd) Miscellaneous Irregularities (Contd) Purchase of European Stores in the Local Market.		Buckingham Canal Do.								
16	Cement Portland purchased in April/886 in excess of sanctioned limit	April 1886	13 5/7	754 Rs				.	.	Sanction of Government to these purchases is still awaited.	Early steps should be taken for removal of objection to this item.
17	Nellore Division										
	Sheet Iron 714 lbs	Jany 86	.	67	.	.	.	.	.		
	Do. 783 lbs	April 86		57	.	.	.	.	.		
	Do. 1825 lbs	May 86	.	133	.	.	.	.	.		
	Flat Iron best 1010 lbs	June 1886	.	105	.	.	.	.	.		
	Sheet Iron 1568 lbs		.	147	.	.	.	.	.		
	Angle Iron 5474 lbs		.	415	.	.	.	.	.		
	Sheet Iron 2618 lbs	July 1886	.	191	.	.	.	.	.		
	Angle Iron 50 cwts 3 qr 21 lbs		.	455	.	.	.	.	.		
	Want of Security										
18	P. Narrainsawmy Naidu Sub. Overseer Impress without security		.	200	.	.	.	.	.	This lower subordinate has been allowed an Imprest of Rs 200 since April last without any security as required by Code para 790. The Executive Engineer when written to states that the amount will be withdrawn from him as soon as a man is appointed as Anicut Superintendent. Brought to notice.	Early steps should be taken for removal of objection to this item.

Jn 7/2/87

7.2.87

D 9/2

Examiner of P. W. Accounts, Madras.

E.S.T. 2/2

2/2

To The Supdg. Engr. II circle thro' the Exr. of P.W. Accts

P.W.C. No. 17257

REFERENCE TO MADRAS P. W. D. CODE.

PARAS.

373 a 9.2.87.
2819 a 25.10.86.
1560 a 21.6.86.

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

Orig

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE II^nd

FUND Provincial.

R/ 2.3.87 a Dupl

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of December 1886.

No. ———

MADRAS,
Dated 2nd March 1887.

B. No. 765 a d/11-3-87

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

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

B W 14/3

Gre 14/3

574

With orders

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of December 1886 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.
			Kistna Eastern Division								No. 765 W. dt 14 March /87
	Want of Estimate. Provincial Civil Buildings.										
1.	Repairing Collector's house.	July 1886.	-	2203						1. The Executive Engineer states that the Estimate for this work has been submitted to the Superintending Engineer for sanction.	The estimate has been received and is under consideration The estimate has been received & is under consideration -
			Nellore Division.								
	Want of Estimate. Land and Kilns.										
2.	Stone Manufacture.	Sept. 1886.	-	1672.					3.	2 & 3. The Executive Engineer states that Estimates are under preparation.	Noted Noted.
3.	Lime Manufacture.	do.	-	1283.							
			Kistna Eastern Division								
	Miscellaneous Irregularities. Completion Report due.										
4.	Work costing Rs. 2500 & under.	1 Work	140	138						4. Completion Report awaited.	The submission of the completion report should be expedited. The submission of the completion report should be expedited
	Deposits Contribution										
5.	Amount received from the Zemindar of Damacota Parganah on account of the cost of constructing a sluice at Sonrupalli - - - - - - - -	July 1886.		1562.						5. Result of orders passed by Government in the Objectionable Items statement for November 1886 is awaited.	This item should be adjusted without further delay. This item should be adjusted without further delay

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of December 1886 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.			
	Kistna Eastern Dn. (Contd.).										
	Non-Inspection of Sub-Divisional office.										
6.	Southern Sub Division.	-	-	-	-	-	-	-	-	6. Result of orders passed by Government in the objectionable Items statement for November 1886 is awaited.	This sub division should be inspected without delay and arrangements should be made for more frequent inspections in future.
	Kistna Western Division.										
	Excess over Reserve Stock limit.										
7.	Excess over sanctioned limit of Reserve Stock.	April 1886.	Sanctd. limit. 8000	Balance at end of Decr. 8627.	Excess. 627.					7. - - Do - - - - Do - - - -	Very early steps should be taken to reduce the stock to the sanctioned limit.
	Nellore Division.										
	Want of Security.										
8.	P. Narainsawmy Naidu Sub Overseer. Imprest without security - - - - - -	-	-	200.	-	-				8. No security has been taken from this subordinate as required in Code para 790. The Executive Engineer states that the Imprest will be withdrawn as soon as a man is appointed as Anicut Superintendent.	Noted
	Sangam Project Dn.										
	Miscellaneous Irregularities.										
	Deposits.										
9.	Amount due to Contractors V.									9. The adjustment sanctioned	

This sub division should be inspected without delay and arrangements should be made for more frequent inspections in future.
Very early steps should be taken to reduce the stock to the sanctioned limit.
Noted

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of December 1886 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.			
			Sangam Project Dn. (Contd.)								
	V. Vencataramiah and P. Balaram Reddi for work done in southern channel outstanding since March 1886.	-	789.	-	-	-	-	-	-	sanctioned in G. O. No. 420 W dated 10 February 1887 is awaited.	Early adjustment is awaited. Early adjustment is awaited. + Put up for Cn 1635 with B
	Departmental labor employed on Contract Works.										
10.	Departmental labor aggregating Rs. 6403-8-7 has been employed on different contract works but not debited to the respective contractors up to end of December 1886.									10. Attention is invited to para 20 of the last Inspection Report printed with G. O. No. 2819 W dated 25 October 1886. The liabilities should have been included in the bills of the respective contractors and their acknowledgments thereto obtained.	Attention is drawn to the remarks of the Examiner in view to early steps being taken for the removal of objection to this item Attention is drawn to the remarks of the Examiner in view to early steps being taken for the removal of objection to this item
11.	The late submission of the monthly accounts.									11. The monthly accounts still continue to be submitted late. The Superintending Engineer while remarking on this late submission as unsatisfactory states that the Executive Engineer explained	Noted 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 December 1886 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.			
	Sringam Project Dn. (Contd.)									explained the delay as due to his having a great number of works on hand; and invites Examiner's attention to the latter part of G. O. No. 1560 W dated 21st June 1886.	
12.	Detail of Balances due to Contractors as per Extract from Contractors Ledger. - - - - - - -									12. There are 33 items due, some of them date from so far back as August 1885.	The balances should be adjusted without delay.
	Nellore Division.										
13.	Miscellaneous Irregularities. Articles of European Manufacture purchased locally without the sanction of the Government.									13. The sanction of the Government to these purchases.	Early steps should be taken for the removal of objection to these items.
	Sheet iron 714 lbs:	Jany: 1886.	-	67.							
	Sheet iron 783 "	April 1886.	-	57.							
	Sheet iron 1825 "	May 1886.	-	133.							
	Flat iron best - - - 1010 -	June 1886.	-	105							
	Sheet iron - - - - - - 1568 -		-	147							
	Angle iron - - - - - 5474 -		-	415.							

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

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of December 1886 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.			
	Sheet iron 2618 lbs.	July 1886.		191.						purchases is still awaited.	
	Angle iron 50 Cwts: 3 qrs: 21 lbs:			455.							
			Srirangam Project &c.								
	Local purchases of European Articles without Government sanction from January to May 1886.										
14.	Whitelead, Linseed oil, Turpentine, Steel bars, Round and Flat Iron, and Screw augurs.	-	1125							14. The sanction of the Government to these purchases has not been obtained.	Vide orders against item No 13. Vide orders against item No: 13
			Buckingham Canal &c.								
	Miscellaneous Irregularities Purchase of European stores in the Local Market.										
15.	Cement-Portland, purchased in April 1886 in excess of sanctioned limit - - -	April 1886. Rupees	Tons. 633	Tons. $635\frac{5}{7}$ —	Tons. $2\frac{5}{7}$ 149.					15. Sanction of Government to the excess is still awaited.	

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of December 1886 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.
	Miscellaneous Irregularities. Articles of European manufacture purchased in the Local Market.	Kistna Eastern Dn.			Excess.						
16.	Revets iron 5/8" lbs:		500 lbs.	674	174.					16. Result of orders passed by Government in Objectionable Items statement for November 1886 is awaited.	Vide orders against item No. 13. Vide orders against item No 13.
	Round bar iron 1/2" "		330	1,886	1,556.						
	" 3/4" "		250	1,036	786						
	" 5/8" "		100	1122	1,022						
	Sheet iron 3/16" "		-	2,598	2,598						
	" 1/4" "		-	6,106	6,106						
	" 1/8" "		-	1,105	1,105						
	Flat bar iron 2"×1" "		500	1,606	1,106						
	Linseed oil raw gals:		120	150	30.						
	Zinc White paint Kegs.		12	24	12.						
	Chocolate paint "		36	56	20.						
	Gunpowder lbs:		-	106	106.						

D. C. Gordon

Examiner of P. W. Accounts,
Madras.

Cn 10.3.87

MCM 11.3.87

[illegible] 10/3

Jdl 11/3/87

D 12/3

To the Supdg. Eng. II Circle thro the Examiner P.W. Accounts

To S. E. II Circle thro' Exr. [illegible]

Ex 1/3.

AA 2/3

P.W.C. No 2699

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

REFERENCE TO MADRAS P. W. D. CODE.

PARAS.

B. No 765 W d/ 11-3.87
" 373 W " 9. 2.87
G. O. 2819 W " 25. 10. 86
" 1560 W " 21. 6. 86.

origl (1)

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE II

FUND Provincial

Rg 4.4.87 [illegible]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of January 1887.

No. ______

MADRAS,
Dated 1st April 1887.

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

B. No. 1199 Wd/ 2nd May 1887

Major R. E.
Examiner of P. W. Accounts,
Madras.

B.W. 2/5

O.L. 109 W
M. 27.4.87

With orders

R. 29.4.87

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

Provincial Statement of Objectionable Items in the Accounts of executive engineers for the month of January 1887 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.			
	Kistna Eastern Want of Estimate Provincial Civil Buildings										B. No. 1199 W d/ 2^d May 1887
1	Repairing Collector's House	July 1886	..	2203						The sanction to the estimate which is said to be under consideration vide G. O. No. 765 W dated 11th March 1887, is awaited.	The S. E. should expedite the report called for by the Chief Engineer in his memo No. 975 c d/ 15th March 1887
	Nellore Land and Kilns										
2	Stone Manufacture	September 1886	..	1672						The Executive Engineer states that estimates are under preparation.	Noted
3	Lime Manufacture	do	..	1286					3		
	Kistna Western. Excess over Estimate										
4	Manufacture of Stone at Vadlamudi . . .	January 1887	3062	3535	473				511	The Executive Engineer states that the reason for the excess is under enquiry and that a revised estimate will be submitted if necessary	Noted
	Nellore Miscellaneous Irregularities Articles of European Manufacture purchased locally without the sanction of Government.										
5	Sheet iron 714 lbs	January 1886		67						Remark on next page	
	do 783 ..	April 1886		57							
	do 1825 ..	May 1886		133							

1,000—21-3-87.

Provincial statement of objectionable items in the accounts of executive engineers for the month of January 1887 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.			
	Nellore										
	Miscellaneous Irregularities Contd										
✓	Articles of European Manufacture purchased locally without the sanction of Government.									The sanction of the Government to these purchases is still awaited.	
5	Flat iron best 1010 lbs	June 1886		105							
	Sheet iron 1568 "			147							
	Angle iron 5474 "			415							
	Sheet iron 2618 "	July 1886.		191							Items 5 to 9. Early steps should be taken for the removal of objection to these items.
	Angle iron 50 cwt, 3 qrs, 21 "			455							
✓	Sungam Project										
6	White lead, Linseed oil Turpentine and Steel bars	January to April 1886		438						The Superintending Engineer states that the sanction of the Government will be obtained.	
	Round Iron . . .			143							
✓ 7	Crow bars . . 200	May 1886		413							
8	Iron plates . . . 8	January 1887		236							
	Angle iron . . . 17			147							
	Carriage of above &ca			65							
	Kistna Eastern			Excess							
✓ 9	Rivets iron 5/8" lbs	500	674	174						Remark on next page	
	Round bar iron 1/2" "	330	3166	2836							
	Do 3/4" "	250	1899	1649							

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

Provincial statement of objectionable items in the accounts of executive engineers for the month of January 1887 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.
	Kistna Eastern										
	Miscellaneous Irregularities Contd.										
	Articles of European Manufacture purchased locally without the sanction of Government			Excess							
9	Round bar iron 5/8" lbs	100	1772	1672						The sanction of the Government to the purchase in the local market of articles costing over Rs 50/- in each case is awaited	
	Sheet iron 3/16" "	"	2598	2598							
	Do 1/4" "	"	6106	6106							
	Do 1/8" "	"	1105	1105							
	Flat bar iron 2"×1" "	500	2791	2291							
	Do 2"×1/2" "	"	1762	1762							
	Linseed oil raw gallons	120	150	30							
	Zinc white paint Kegs	12	24	12							
	Chocolate paint "	36	56	20							
	Gunpowder lbs	"	106	106							
	Completion report due										
10	Work Costing Rs: 2500 and under. 1 Work. . .	"	140	138						Completion report awaited	The submission of Completion reports for these works should be expedited.
	Deposits Contribution										
11	Amount received from the Zemindar of Donarkota Pargannah on account of the cost of Constructing a Sluice at Sukupalli . .	July 1886		1562						The result of orders passed by the Government in the Objectionable Items Statement for November 1886, is awaited	This item should be adjusted with the least possible delay.

1,000—21-3-87.

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

Provincial statement of objectionable items in the accounts of executive engineers for the month of January **1887 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.			
	Sangam Project Provincial Fund Deposits										
√ 12	Amount due to V. Venkatramiah and P. Balarama Reddy for work done in Southern Channel outstanding since March 1886.		789							Adjustment, awaited	This item should be adjusted without delay.
√ 13	Buthapalli Rungadoo and Pati Ramudu. Amount due for work done in the Sangam Project	January 1887	46							The Executive Engineer states that the amount is under attachment by the Civil Court.	Noted

1,000—21-3-87.

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

Provincial statement of objectionable items in the accounts of executive engineers for the month of January 1887 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.			
	Sangam Project Provincial Fund Deposits Contd										
14	T. M. Kondadu and 5. others for work done in the Davour Tank . .	January 1887	284							The Executive Engineer reports ~~that~~ tools are due from, and notice has been given to the contractors.	Noted Noted
15	R. Narasiah and Pitchi Reddy amount due for work done on the Elliapollem Branch channel Excavation & Banking	do	86.								
16	Departmental labour employed on Contract Works									As pointed out in para 20 of the last Inspection Report printed with G. O. No. 2819 W dated 25th October 1886, departmental labour is still being employed.	The irregularity brought to notice by the Examiner of P.W. Accounts should be discontinued ~~in future~~ The irregularity brought to notice by the Exr. of P.W. Accts should be discontinued.

1,000—21-3-87.

Provincial statement of objectionable items in the accounts of executive engineers for the month of January **188**7 **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.			
										on contract works, the liabilities not being duly acknowledged by the respective Contractors. Brought to the notice of the Government	
√ 17	Sungum Project Detail of balances due to Contractors as per Extract from Contractors' Ledger.									There are 40 items due this month some of them date from so far back as August 85.	These items should be adjusted without delay These items should be adjusted without delay.
√ 18	Imperial Irrigation Schedule No. 16 Work Voucher Number 5. Name of Work Compensation for land Kanigiri Reservoir Sub head:— "Vouchers for which subheads are not known"	.	.	1790						This entry appears in the Work Voucher referred to as a subhead. The Executive Engineer promised to make the necessary adjustment in January 1887 but has not done so. Brought to the notice of the Government.	

[illegible] Major R.E.
Examiner. P.W. Accounts
Madras
25. [illegible] 31/3
1/4

1,000—21-3-87.

WCV
25.4.87

JCh
26/4/87

3/5

[illegible]/23/4

To The Supdg. Engr. II circle
thro' the Examiner of P.W. Acct

To The S. E. II circle
thro' the Exr. of P.W. Acct

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.

N 81 Da 9/5.

Collectors residence at Masulipatam -

Letter from S. E. II C forwarding plans and estimates for repairs to the - forwarded to the Revenue Dept with remarks.

No 83 G. L.

G O No [illegible]

Disposed of by 81 D of 9/5/87

Replies to Provincial, objectionable Item Statement Provincial for January 1887

Item No.	Remarks
1	The Chief Engineer's memo has been replied to - vide this office letter No 136 KS of the 28th April 1887.
2, 3 & 4	Noted
5 to 9	Estimates have been returned for revision, and will be sent on to Government for sanction when received
10 & 11	Extract sent to Eastern Division to report as soon as item 11 is adjusted
12	Objection removed by the Examiner
13	Noted
14 & 15	Noted
16 to 18	Extract to Nellore Division for particular attention and report as soon as these items are adjusted

Supdg. Engr's Office,
2nd Circle, Bezvada,
2nd June 1887

S. W. [illegible]
Supg Engineer
2d Circle

To The Chief Engineer P. W. D.
Thro' the Examiner of P. W. Accts

6. 18. 6. 87 R. 23. 6. 87

Encl. to 14 Encl No. 80 S.E.2 d. 14/6/87

EXAMINER
No. 80 S.E.2
6 JUN 1887
ENCLOSURES
P.W. ACCOUNTS

From,

The Suptg. Engineer,
2nd Circle.

To,

The Chief Engineer,
P. W. D.

Through
The Examiner,
P. W. Accounts.

En 1
PW 4545/87

Dated 2nd June 1887.

No. 83 G.L.

Provincial Objectionable Items statement, Provincial for January 1887 - Submitting replies to the ——.

Endorsement No. 80 S.E.2 dated 14th June 1887.

Forwarded to the Chief Engineer P.W. Department, with the remark, that objections against items Nos. 10 to 15 and 17 have since been removed.

McGaynor
ag
Hony: Asst: Examiner
For Examiner P.W. Accounts
Madras

J.W.
14/6

E.P.
14/6.

Encs: One.

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B. No 1385 W d/ 21-5-87
„ 1199 W „ 2-5-87
„ 765 W „ 11-3-87
„ 373 W „ 9-2-87
G. O. 2819 W „ 25-10-86
„ 1560 W „ 21-6-86
No. 1688 W d/ 23rd June/87

B/

Recorded with reference to G. O. No. 1385 W d/ 21st May 1887

Recorded with reference to G. O. No. 1385 W d/ 21st May 1887

MCN
18.6.87

Jole
20/6/87

B

W
17/6

O.L.S. 131. VI
M 21.6.87

Cue
28/6

JW 9/7

G. 18.6.87 R. 23.6.87

PWC No 4545

(4)

From
Major C.H.P. Christie R.E.
Examiner P.W. Accounts
Madras.

To
The Chief Engineer
P.W. Department.

E. No 80 S.E. [illegible]

dated 14th June 1887.
Rd 15.6.87
Encs: One
No 1688 W d/ 23rd June 1887

Provincial objectionable Items statements for January 1887 — Forwards the replies of the Superintending Engineer 2nd Circle, to —

~~DW~~ 4

With order