

REFERENCE TO MADRAS P. W. D. CODE.

PARAS. 1966 to 1969.

P.W.D. 2929

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Second

FUND Provincial

12.27.2.88

Provincial Statement of Objectionable
Items in the Accounts of Executive
Engineers for the month of March
1888.

No. _____

MADRAS,
Dated 23^d March 1888.

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

12.10.4.6 W. d/b April
1888

Examiner of P. W. Accounts
Madras.

B. M. 6/4

[Signature]

no 6/4. a.s. 11/4
C-4-2-88 no 4/4

With Orders

955W 23-3-88
731W 2-3-88
904W 20-3-88
531W 16.2.88
438W 7.2.88
108W 11.1.88
25W 6.1.88
3098W 16.11.87
1678W 21.6.87
1157WC 25.3.87
1549W 9.6.87
623W 2.3.87
20W 7.1.87
1679W 2.7.86
202W 25.1.86.

Provincial Statement of Objectionable Items in the Accounts of
requiring the

Executive Engineers for the month of
orders of Government.

December 1887

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.	
	Want of Estimate								
	Land and Mills								
1	Stone manufacture	Sept 1886		2526	2526				37
2	Brick manufacture	do		1342	1342				4
	Tools & Plant								
3	Repairing	Dec 1887							
4	H. P. Engine	1887		378	378				378
5	Excess over Estimate								
4	Brick manufacture	Nov							
	Kanigiri Sub-Division	1887	9600	9955	355				50
	Miscellaneous Irregularities								
	Excess over reserve								
	Stock limit								
5	Sub head. Miscellaneous					500	941	441	
6	Total Stock					16500	20618	4118	

Opinion of the Superintending Engineer, with final remarks by Examiner.

Orders by Government.

No. 1046 dated 2/6. April 1888
The Executive Engineer states that the Estimate for the former will be sent and that for the latter has been sent.

Noted

The Executive Engineer states that an Estimate will be sent.

Noted

The Executive Engineer states that a fresh Estimate will be sent and the excess written back.

Noted

The total at end of December 1887 includes the amount at debit of Stock manufacture and Land and Mills for which no reserve has been sanctioned. Revised sanctions appear necessary to cover excess.

Early steps should be taken for the removal of objection to this item.

Provincial statement of Objectionable Items in the accounts of
requiring the

Executive Engineers for the month of
orders of Government.

December 1887

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.	
Miscellaneous Irregularities (should)								
Articles of European manufacture purchased without the sanction of Government.								
Round iron 910 lbs.	April 1887		65					
Sheet iron 740 lbs.			69					
Angle iron 4wt. 120			62					
Flat iron 4wt. 220	Aug 1887		62					
Sheet iron 739 lbs.			54					
Round iron 1271 lbs.	Sept 1887		79					
Sheet iron 1000 lbs.			73					

Opinion of the Superintending Engineer, with final remarks by Examiner.

Orders by Government.

The sanction of Government to these purchases is withheld.

Steps should be taken for the removal of objection to these items

Provincial statement of Objectionable Items in the accounts of
requiring the

Executive Engineers for the month of
orders of Government.

December 1887

Item No.

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.	
	Miscellaneous								
	Irregularities (Nontal)								
	Departmental labor employed on Contract works charged to works instead of to the Contractors concerned 1885								
8	Brick manufacture Manigery sub-Division		9,600	5	-	-	-	-	-
9	Manigery Minor works & Fluvial movement		27,562	574	-	-	-	-	-
10	Eastern Channel Drop and Bridge 9 miles 1980		5050	4	-	-	-	-	-
11	Eastern Channel Minor Channel 3 miles 3960' right bank excavation of a Channel		6785	26	-	-	-	-	-

Opinion of the Superintending Engineer, with final remarks by Examiner.

Orders by Government.

Brought to the notice of the Government pending receipt of the special report called for from the Superintending Engineer in G. O. No. 3704 dated 22nd November 1887 in the subject.

The special report called for in G. O. No. 3704 dated 22nd November 1887 is awaited.

Provincial statement of Objectionable Items in the accounts of
requiring the

Executive Engineers for the month of

December 1887

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.	
	Miscellaneous Irregularities Departmental labor employed in Contract works charged to works instead of to the Contractors concerned. 1886								
12	Clearing the alluvial silt from Drainage Chan- nel. Earthwork		3800	18	-	-	-	-	
13	Improving River Channel right bank Earthwork		5330	2	-	-	-	-	
14	Marapally branch channel excavating and banking		29940	189	-	-	-	-	
15	Flood embankment between Madanathala and Generaldine		3600	3	-	-	-	-	
16	Eastern Channel Bridge 8 mile 6 furlong		5720	22	-	-	-	-	

Opinion of the Superintending Engineer,
with final remarks by Examiner.

Orders by Government.

Brought to notice of
the Government pend-
ing receipt of the
special report called
for from the Superin-
tending Engineer in
G. O. No 3170 or dated
22nd November 1887 on
the subject.

Vide orders against item
8 to 11.

Provincial statement of Objectionable Items in the accounts of
requiring the

Executive Engineers for the month of

December 1887

Opinion of the Superintending Engineer,
with final remarks by Examiner.

Orders by Government.

Item No.

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.	
	Miscellaneous Irregularities (Account) Disproportionate Labor employed on Contract works charged to works instead of to the Minor Contractors concerned 1886 (Account)								
17	Allyr branch Chan- nel. Excavation and banking		9,500	197	-	-	-	-	-
18	Pindhar river left bank flood embank- ment from Sangam to Chafderi		17,261	100	-	-	-	-	-
19	Allyr branch Chan- nel 2 Falls in sand 2 miles		6,000	531	-	-	-	-	-
20	Eastern Channel Minor Channel 3 miles 3960' right bank grow aqueduct		3,824	9	-	-	-	-	-
21	Eastern Channel Drainage Culvert 6 miles 330'		3,306	1	-	-	-	-	-
22	Do do 9 miles 3,300'		3,370	4	-	-	-	-	-

Brought to notice of
the Government find-
ing receipt of the
Special report called
for from the Superin-
tending Engineer in
G.O. No 3170W dated
22nd November 1887
on the subject.

Vide orders against items
8 to 11.

Provincial statement of Objectionable Items in the accounts of
requiring the

Executive Engineers for the month of
orders of Government.

December 1887

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.	
	Miscellaneous Irregularities (brought)								
	Miscellaneous Advances								
	Very ^{adjustment} ~~substantial~~ of items outstanding for more than three months								
23	Steamer charges &c. paid to Mr. Harsco, Supervisor	May 1887		100.12-9					
	Account of Piece-workers								
	Very adjustment of items outstanding for more than one month								
24	Three items	Nov 1887		748.2-10					

Opinion of the Superintending Engineer, with final remarks by Examiner.

Orders by Government.

The Executive Engineer states that Mr. Harsco asked for certain vouchers to furnish certain information. Delay in adjustment is brought to the notice of the Government.

The Executive Engineer states that these items are not paid for want of funds. It is irregular to have incurred liabilities in the absence of allotment of funds vide P.W. Code paras 296 & 297, but the liabilities having been incurred the postponement of their liquidation is only an additional irregularity. Brought to the notice of the Government.

These items should be adjusted without delay.

Provincial statement of Objectionable Items in the accounts of
requiring the

Executive Engineers for the month of

December 1887

Opinion of the Superintending Engineer,
with final remarks by Examiner.

Orders by 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.	
	Mistwa Eastern Rs Miscellaneous Irregularities (Vouda) Process of Stock balance over same. - known limit								
25	Metals	June 1887	6,500	10,514	4,014				
	Spent of Staff Boats								
26	L.M. Niguchi Nagre Head Boat Collector			64.8					
	Miscellaneous Advances Money outstanding for more than 3 months								
27	Wire of funds sent to Gudgrada in February 1887			14					

The Executive Engineer states that the excess will be reduced in due course.

Noted

The delay in the adjustment of this item which dates from October 1887 is brought to the notice of Government.

This item should be adjusted without delay.

This item is outstanding from February 1887 and the Executive Engineer states that the Gudgrada Sub Divisional Officer has again been addressed on the subject.

Steps should be taken for the early adjustment of this item.

Provincial statement of Objectionable Items in the accounts of
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orders of Government.

December 1887

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.	
	<i>Miscellaneous Irregularities (Sunda)</i>								
	<i>Deposits</i>								
	<i>Items outstanding for more than 3 months</i>								
28	26 Items			1405.8.3					
	<i>Account of Piece workers</i>								
	<i>Balance due to Piece workers.</i>								
29	76 Items			814.7.4					
	<i>Balance due from Piece workers.</i>								
30	5 Items			125.6.0					

Opinion of the Superintending Engineer, with final remarks by Examiner.

Orders by Government.

The delay in the adjustment of these items outstanding for more than three months, is brought to the notice of Government.

The delay in the adjustment of these items is brought to the notice of Government. Some of these items are outstanding from March, July, and August 1886.

The non-recovery of this amount from G. Venkataswami Pillai and T. V. Subramaniam is brought to the notice of Government.

These items should be adjusted without delay.

Provincial statement of Objectionable Items in the accounts of requiring the

Executive Engineers for the month of

December 1887

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.	
	Miscellaneous								
	Irregularities (Scout)								
	Articles of European Manufacture purchased in the Local Market								
	Round bar iron $\frac{5}{8}$ " —	Aug 86	384						
	— " — $\frac{1}{2}$ " —	Aug 87	59						
	— " — $\frac{1}{4}$ " 1835 to Oct 87		98						
	Flat bar 2 x 1 —	Aug 86	204						
	— " — 5 x $\frac{3}{8}$ —	Dec 87	405						
	Sheet iron $\frac{3}{16}$ " —	Aug 86	220						
	— " — $\frac{1}{8}$ " —	April 87	134						
	— " — $\frac{1}{4}$ " —	Aug 87	1567						
	— " — $\frac{1}{2}$ " —	April 87	257						
	— " — $\frac{3}{8}$ " —	do	399						
31	— " — 10 x 4 x $\frac{1}{4}$ —	June 87	2104						
	— " — 10 x 4 x $\frac{3}{8}$ —	Dec 87	233						
	Copper sheet $\frac{1}{8}$ " —	April 87	114						
	Lined oil raw —	Aug 86	295						
	— " — boiled —	March 87	193						
	Roofing nails 9 x 7 (1000) to Oct 87		96						
	Crucible wheels —	Dec 87	236						

Opinion of the Superintending Engineer, with final remarks by Examiner.

Orders by Government.

The Executive Engineer appears to be purchasing locally, month after month, articles of English manufacture, without obtaining the previous sanction of the Government, contrary to P.W. Code Appendix G, Para 3 Page 97. This is brought to the special notice of Government.

Early steps should be taken for the removal of objectionable items and no article should be purchased in future without the prior sanction of Govt. Many of these items appear to have been sanctioned in G.O. No 904 of 20 March 1888. Such as remain unremedied should receive early attention. My letter recorded with the G.O. above quoted the Deputy Engineer reported the irregular practice of making purchases in anticipation of sanction would be stopped.

Provincial statement of Objectionable Items in the accounts of
requiring the

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.	
	Miscellaneous Irregularities (several)								
	Now submission of work vouchers.								
	July 1887								
32	Work vouchers to Item no 59, 60, 61 to 64, 65 to 68, 70 to 81 & 83 A to 91 of Irrigation Schedule.								
	August 1887								
33	Work vouchers to Item no 68, 69, 70 to 73, 74 to 79, 83 to 91, 93, to 99, 102 to 111, 113 to 118, of Irrigation Schedule.								
	September 1887								
34	Work vouchers to Item no 22 to 26, and 28 to 30 of Irrigation Schedule.								

Executive Engineers for the month of
orders of Government.

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

December 1887

Opinion of the Superintending Engineer, with final remarks by Examiner.

Orders by Government.

The non submission of work vouchers for these items is brought to the special notice of Government.

The submission of work vouchers for these items should be expected.

Provincial statement of Objectionable Items in the accounts of
requiring the

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.	
	Miscellaneous Irregularities (Audit) Now submission of work vouchers (Audit)								
35	October 1887 Work vouchers to Item C ^{no} 82 to 87 of Irrigation Schedule								
36	November 1887 Item C ^{no} 50, 55, 56, 59, 74, to 79, 81 to 88, 90 to 96, 102 to 110, & 113 to 117.								
37	December 1887 Work vouchers to Item C ^{no} 48, 69, to 70, 75 to 80, 84 to 91, 97 to 103, 106 to 111, 113 to 117, 129 of Irrigation Schedule. Item C ^{no} 10 of Provincial Schedule								

Executive Engineers for the month of
orders of Government.

December

1887

Opinion of the Superintending Engineer,
with final Remarks by Examiner.

Orders by Government.

The now submission
of work vouchers for
three items is brought
to the special notice
of Government.

The submission of work
vouchers for these items should
be expedited

W. W. 30.3.88

Dec 4/4/88

Dec 7/4

Major F. C.
Examiner of P. W. Accounts,
Madras.

To the Supply Engineer,
Madras.
Thru the Examiner of P. W. Accounts.

Ch. 22/3
29.2.83