2191 w a/21.4.88 - 490 w a/11.2.88.
760 w a/15.3.88. - 1204 w a/14.4.88
218 w a/19.1.88. - 1634 w a/17.6.87
- 1007 w a/28.3.88

P. C. No 459

REFERENCE TO MADRAS P. W. D. CODE.

PARAS. 1966 to 1969.

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

CENTRAL OFFICE OF ACCOUNTS.

Orgl

CIRCLE First

FUND Provincial

R/16.5.88 in dupl

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

No. ——

MADRAS,
Dated 15th May 1888.

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

No. 15779 W d/30th May 1888

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

B 30/5

0/23/5 O.H. 15/5 Ansd 28/5

W.S. 30/5 2/6

R. 30.5.88

Nil Orders

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of January 1888 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.			
			Vizagapatam Dn								No. 1579 W d/30" May/88
	Want of Estimate Original Works Civil Buildings										
1	Completing the Sub Magistrate's Cutcherry at Pattanghi	Augt 1887	"	3315	3315	-	"	-	-	(1) The Executive Engineer states that Estimate will be forwarded shortly.	Noted Noted.
			Godavari Eastern Dn								
	Stock Land and Kilns										
2	Value of Rails transferred from Dowlaishwaram New Lock	Novr 1887	"	1600	1600	"	"	-	-	(2) The Executive Engineer states that Estimate will be submitted for sanction as soon as it is decided by the Superintending Engineer whether the cost should be debited to Stock or Tools and Plant.	Noted Noted

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of January 1888 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.			
			Vizagapatam Dn								
	Excess over Estimate Original works Civil Buildings										
3	Improvements to the District Court at Vizagapatam	Oct 1887	1,861	2,167	306	-	-	-	-	(3) The Executive Engineer states that Revised Estimate will be submitted for sanction shortly.	Noted
			Godavari Eastern Dn								
4	Additions to the Collectory Cutcherry at Cocanada	March 1885	31,870	36,861	4,991	-	-	-	-	(4 & 5) The Completion Reports for these works have been received and sent to the Superintending Engineer with a request that the sanction of Government be obtained to the excess outlay.	Completion reports are awaited
5	Sub Magistrate's Cutcherry at Peddapur	Jany 1887	8,983	10,656	1,673	-	-	-	-		
6	Residence for the Executive Engineer at Dowlaishwaram	Septr 1887	12,500	14,627	2,127	-	-	-	431	(6) The Executive Engineer states that the Revised Estimate for this work has been submitted to the Superintending Engineer.	Revised estimate is awaited

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of January 1888 requiring the orders of 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.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
				Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
				Godavari Eastern Dn								
		Excess over Estimate (Contd) Original Works Civil Buildings (Contd)										
3	7	Constructing Sub Magistrates' Cutchery at Tuni	Novr 1887	9,436	9,717	281	"	"	-	-	(7) The Executive Engineer states that the work has been nearly completed and that the excess ~~with~~ will be explained in the Completion Report.	Noted
		Stock										
4	8	Manufacture of Lime at Dowlaishwaram	Septr 1887	5,100	5,818	718	"	"	-	85	(8) The Executive Engineer states that a Revised Estimate prepared with reference to the actual cost, will be submitted shortly.	Noted
		want of appropriation Original works - Civil	Buildings									
5	9	Constructing a Police Station at Horapett	June 1887	Vizagapatam Dn "	"	-	-	2,168	2,168	212	(9, 10 & 11) The Executive Engineer states that application has been made for appropriations	Items 9 & 11 Funds were provided for these works in G.O. No 930 W dd/21st March 1888 and the Examiner's attention was drawn to this in the orders on the O.I Statement for Decr/87. The Examiner will take steps to remove these items from future statements Item 10 The circumstances in which outlay was incurred without an allotment should be explained
6	10	Additions and alterations to the Deputy Tahsildar's Office at Talconda	July 1887	"	"	-	-	2,769	2,769	"		
	11	Completing the Sub Magistrate's Cutchery at Pattanghi	Augt 1887	"	"	"	-	3,315	3,315	"		

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of January 1888 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.
	Want of Appropriation		Godavari Western Dn (Contd)								
12	Repairing Choultry building at Vellore	July 1887	"	"	"	-	644	644	-	(12 & 13) The Executive Engineer states that funds have been applied for. If the works were not emergent, they should not have been undertaken before funds were allotted.	Vide orders against these items in the O.S. Statement for December 1887
13	— do — Choultry building at Lukkaveram —	Septr 1887	"	"	-	-	661	661	-		
	Excess over Appropriation Communication Major		Vizagapatam Dn								
14	Surveying the Road from Horapett to the frontier of Central Provinces	Jany 1888	"	"	-	2711	3426	715	460	(14) The Executive Engineer states that application has been made for appropriation.	The official year 1887-88 having expired, the outlay incurred in excess of appropriation may be admitted in the accounts of the year.

Vide orders against these items in the O.S. Statement for December 1887

The official year 1887-88 having expired the outlay incurred in excess of appropriation may be admitted in the accounts of the year

[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 1888 requiring the orders of 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.	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 Appropriation (Contd)		Vizagapatam Dn (Contd)								
1. 3	15	Repairs Communication	Augt 1887	"	"	.	7,611	10,322	2,711	633	(15 & 16) The Executive Engineer states that additional appropriations have been applied for.	Vide orders against item No. 14.
1.	16	General Tools and Plant	Octr 1887	"	"	..	1,000	2,685	1,685	23		
				Godavari Eastern Dn								
4		Original Works Civil Buildings										
5.	17	Residence for the Executive Engineer at Dowlaishwaram	Decr 1887	"	"	-	3,591	5,514	1,923	431	(17) The Executive Engineer has ~~has~~ not explained the excess over Appropriation which is brought to notice of Government.	The circumstances in which outlay was incurred in excess of appropriation should be explained.
				Godavari Western Dn								
6	18	Excess over Appropriation Constructing 1st Class Taluq Cutcherry at Bhimavaram	Jany 1888	"	"	-	949	1697	748	395	(18) The Executive Engineer states that additional funds have been applied for in his Office No. 333 dated 18 November 1887.	Funds were provided for this work in G. Os No. 218 W d/ 19th Jany 1888 and 1007 W d/ 28th March 1888.

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of January 1888 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
			Godavari Eastern Dn								
	Miscellaneous Irregularities										
	Works for which Revised Estimates are required										
	Original Works Civil Buildings										
19	Residence for the Executive Engineer at Dowlaishwaram	June 1887	12,500	14,627	„	„	„	-	431	(19). See remark against item 6 above.	Revised estimate is awaited Revised estimate is awaited
	Stock										
20	Manufacture of lime at Dowlaishwaram	Septr 1887	5,100	5,818	„	„	„	-	85	(20) do item 8 above	Noted
	Works for which Revised Estimates are required		Godavari Western Dn								
21	Constructing 1st Class Taluq Cutcherry at Tanuku	Decr. 1886	21,420	22,788	„	„	„	-	518	(21&22) The Executive Engineer states that Revised Estimates were submitted for sanction on the 21st January 1888.	Revised estimates are awaited. Revised estimates are awaited
22	do do at Bhimavaram	Novr 1886	22,650	23,996	„	„	„	-	395		

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of January 1888 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
	Godavari Western Dn (Contd)										
	Miscellaneous Irregularities (Contd)										
	Excess over Reserve Stock										
23	Stock	Octr 1887	7,000	8269	„	„	„	.	.	(23) The Executive Engineer states that the excess will be reduced shortly.	Noted
	Dowlaishwaram Workshops										
	Excess over Reserve limit of Stock										
24	Reserve limit			50,000	„	„	„	„	„	(24 & 25). The result of orders passed in G.O. No 490 W dated 18th February /87 is awaited. The Executive Engineer states that sanction has been applied for in his Office No 25 dated 16 April /87 to raise the reserve limit to Rs 75,000, and that no orders have yet been passed on it.	The special report called for in G.O. No 490 W. d/18th February 1887 is awaited.
25	Balance in hand at end of January 1888			67751	-	-	-	-			

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of January 1888 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 Dowlaishwaram Workshops (Contd)										
	Purchase of European stores in the Local Market										
	June 1887			Rs							
26	Copper rod No. 123			69							
	July 1887										
27	Boiled linseed oil 267 lbs			85							
	Copper sheet 200 lbs			96							
	Red lead 635 lbs			108							
	August 1887										
28	Boiled linseed oil 269 lbs			91						(26 to 29) The Executive Engineer states that sanction of Government has been applied for.	Attention is drawn to the orders against this item in the O. I. Statement for December 1887.
	Canvas Europe 108 yds			68							
	Copper sheet 200 lbs			96							
	September 1887										
29	Boiled linseed oil 272 lbs			92							
	Copper sheet 200 lbs			96							
	Red lead 325 lbs			55							
	Tin 112½ lbs			88							

Attention is drawn to the orders against this item in the O. I. Statement for December 1887

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of January 1888 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 (Contd)										
	Purchase of European Stores in the Local Market (Contd)		Dowlaishwaram Workshops (Contd)								
	October 1887										
30	Boiled linseed oil 279 lbs			89							
	~~Copper~~ Red lead 644 lbs			109							
	Copper sheet 197 lbs			95							
	Glass panes 12"×10". 202			51							
	Copper rod 167 lbs			94							
	November 1887										
31	Copper rod 300 lbs			168						(30 to 33) The Executive Engineer states that sanction of Government has been applied for.	Vide orders against items 26 to 29.
	Boiled linseed oil 179 lbs			57							
	December 1887										
32	Copper rod 200 lbs			112							
	Boiled linseed oil 273 lbs			71							
	Red lead 425 lbs			72							
	Round iron 1/2" 965 lbs			53							
	Coke 1994 lbs			66							
	January 1888										
33	Tin 65 1/4 lbs			51							

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of January 188**8** **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		Contd)								
	Delay in adjustment		Dowlaishwaram Workshops (Contd)								
	Schedule of Miscellaneous Advances.										
34	Charges for conveying wood to Bortiavelly bridge	Novr 1887	—	6						(34) This item has been outstanding since March '87. The Executive Engineer states that adjustment is deferred pending reply to a reference made to the Boat Superintendent	Steps should be taken for the early adjustment of this item
			Vizagapatam Dn								
	Want of work vouchers.										
35	Completing Road from Pullanghi to Korapett	Jany 1888	28,940	6,783	..	..	..	..	2,236	(35 to 37) The Executive Engineer states that Sunday Reports were received late and that work vouchers will be submitted in a few days.	Noted
36	Constructing new Pullanghi Ghaut Road	do	4,56,581	4,38,280	..	..	..	..	30		
37	Maintenance of Pullanghi Ghaut Road	do	10,500	9,983	..	..	..	..	408		

[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 1888 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.			
			Vizagapatam			Do	(Contd)				
	Miscellaneous Irregularities (Contd)										
	Items of more than 3 months standing in the Schedule of Miscellaneous Advances.										
38	Sergeant W. Lewis Overseer Sub Divisional Allowance paid in excess of audit for October/86 Rs 25-14-11 November/86 — 30-0-0 December/86 — 30-0-0 Rs 85-14-11	April 1887	-	86	-	-	-	-		(38) The Executive Engineer states that the result of reference made to the Superintending Engineer regarding the Sub Divisional Allowance of this Overseer is awaited. These allowances should not have been disbursed without audit. Vide Code para 473/3 & 4. This having been done, he should have taken steps, on disallowance, to recover them at once. Vide Code para 473/9.	This item should be adjusted without delay

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of January 1888 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.			
			Vizagapatam Dn (Contd)								
	Miscellaneous Irregularities (Contd)										
	Items of more than 3 months standing in the Schedule of Miscellaneous Advances (Contd)										
39	Mr: F. D'Silva Extra Temporary Overseer Amount paid in excess of audit for November/86 Rs 73-5-4 Amount retrenched in the Salary bill for May/87 } 23-5-4 Rs 96-10-8		-	97						(39) The Executive Engineer states that the amounts will be adjusted when the Sub Overseer's claims are settled. The amount retrenched should have been recovered at the next issue of pay after retrenchment. vide Code para 473/9	The Executive Engineer's attention should be drawn to the Examiner's remarks The Executive Engineer's attention should be drawn to the Examiner's remarks

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of January 1888 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.			
			Ganjam	Dn							
	Miscellaneous Irregularities (Contd)										
	Items outstanding for more than three months in the Schedule of Miscellaneous Advances.										
40	Salary of Mr. Fonseca Temporary Overseer from March/87 to Octr: 1887	Augt 1887	„	600	„	„	„	.	60	(40) This item appears in the Schedule of Miscellaneous Advances for April 1887 for want of sanction for the continued employment of this Subordinate. The Executive Engineer satisfies himself with the remark every month that the Sub-Divisional Officer Chicacole has been requested to obtain the necessary sanction. The delay in obtaining the sanction was already brought to the special notice of Government in item No. 46 of Objectionable Items Statement for December 1887.	The report called for in G.O. No. 1191 W d/ 21st April 1888 should be submitted without delay. The report called for in G.O. No. 1191 W d/ 21st April 1888 should be submitted without delay.

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

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of January 1888 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.			
	Ganjam Dn (Contd)										
	Miscellaneous Irregularities (Contd)										
	Items outstanding for more than three months in the Schedule of Miscellaneous Advances (Contd)										
41	Salary of Gunsing Lal Cashier outstanding from March 1887.	Novr 1887	„	20	„	„	„	–	–	(41) The Executive Engineer states that the amount will be adjusted in the accounts for March 1888.	Noted
42	Salary of Narraina Sawmy Naidu Ag. Temporary Clerk outstanding from August 1887	do	„	30	„	„	–	–	10	(42) The salary was disallowed as the man was an unpassed Candidate. Instead of taking early steps to adjust or recover the retrenched amount, vide Code para 473/9	Early steps should be taken for the removal of objection to this item

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[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 1888 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.
										a further payment of Rs 10/ was made during the month. The Executive Engineer states that the Superintending Engineer has been requested to obtain the sanction of Government for his salary being passed.	
	Miscellaneous Irregularities (Contd)		Ganjam Dn (Contd)								
	Items outstanding for more than 3 months in the Schedule of Miscellaneous Advances (Contd)										
43	Salary of Petty Establishment Lascars outstanding from August 1887	Decr 1887	„	2	–	–	–	–	–	(43 & 44) The Executive Engineer states that these amounts will be included in the next salary bill with the required information for want of which these amounts has been disallowed.	Noted
44	Salary of Clerk Jaggunadam Pantolu outstanding from June 1887	Jany 1888	„	3	„	„	„	–	–		

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of *January* 188*8* 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 (Contd)		Ganjam		Dn	(Contd)					
	Items outstanding for more than three months in the Schedule of Miscellaneous Advances (Contd)										
45	Salary of Jagannadam Clerk - outstanding from June 1887	Jany 1888	„	5	-	-	-	-	-	(45 & 46) The Executive Engineer states that these amounts will be included in the next salary bill with the required information for want of which these amounts have been disallowed.	Noted
46	—do— of B. Dhurmalingam Acharry Clerk	do	-	3	-	-	-	-	-		
47	Salary of T. Vencataramaniah Pantulu Ag: Overseers' Clerk outstanding from October 1887	Jany 1888	„	17	„	-	-	-	15	(47) The Executive Engineer states that the individual being an unpassed candidate the Superintending Engineer has been requested to obtain the sanction of Government for his salary being passed.	Early steps should be taken for the removal of objection to this item

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of January 1888 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.
	Ganjam Dn (Contd)										
	Miscellaneous Irregularities (Contd)										
	Items outstanding for more than three months in the Schedule of Miscellaneous Advances (Contd)										
48	Salary of P. Ramachendra Naidu Clerk outstanding from October 1887	Jany 1888	"	5	–	–	–	–		(48) The Executive Engineer states that the amount will be adjusted in the accounts for March 1888.	Noted
	Delay in adjusting Stock balance										
49	Stock in Ganjam Dn	July 1887	"	84	–	–	–	–		(49) This consists of useless Portland Cement. The Superintending Engineer was ordered in G.O. No. 2989 W dated 18th November 87 to make a special report on this Adjustment is awaited.	This item should be adjusted without delay

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of January 188*8* **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 (Contd)		Ganjam Dn (Contd)								
50	Non submission of Certificates of Examination of Accounts Rushikulya Division for January 1887 Ganjam Division for March 1887									(50) The non submission of these documents is brought to notice of Government.	
51	Non submission of Certificates of Examination of Accounts Form A.		Vizagapatam Dn							(51) These Certificates are due from August 1886 to January 1887 and from September 1887 to January 1888. The delay in their submission was already brought to the special notice of Government in Item No. 28 of Provincial Objectionable Items Statement for December 1887.	The submission of the documents referred to by the Examiner should be expedited. 23.5.88 23.5.88 23/5 25/5/88 21/5

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

12/5

15/5

To The S.E. I Circle thro the Exr. Pw. A.

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.	

PWC No 3179

Reference to Madras P. W. D. Code.

Paras. 1966 to 1969.

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

930 Wd/21-3-88
860 W/ 15 3-88
921 W 21-3-88
499 C. 6-2-88
4193 C-. 19-11-87
490 W/ 18-2-87
1120 W 14-4-88
849 W-14-3-88
1634 W 17-11-87

CENTRAL OFFICE OF ACCOUNTS.

Circle First

Fund Provincial

R 5. 4. 88 a. dept

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

No. ________

Madras,
Dated 4 ~~March~~ april 1888.

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

No 1191 Wd/21st April 1888

Examiner of P. W. Accounts,
Madra

O.L.S $\frac{81}{IV}$ m: 19.4.88.
Q-17-4-88

With Orders

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of December 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.			
	"Want of Estimate Original Works Civil Buildings										No. 1191 W2/21st April 1888
			"Vizagapatam Division								
1	Completing the Sub-Magistrate's Cutcherry at Puttanghi	Aug 1887	.	3315	3315	.	.	.	100	1. The Divisional Objectionable Items Statement for December explaining the expenditure, has not been received. In previous Objectionable Items Statement the Executive Engineer stated that an estimate would be framed and submitted for sanction shortly, but did not explain the necessity for incurring the outlay without estimate. The irregularity is brought to notice of Government.	~~The~~ submission of the estimate called for in G. O. No. 458 W d/- 9 February 1888 should be expedited. The submission of the estimate called for in G. O. No: 458 W dated 9th February 1888 should be expedited.

[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 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.
	Want of Estimate Stock Lime and Kilns										
			Godavari Eastern Dn								
5 2.	Value of Rails transferred from Dowlaishweram River Lock	Novr 1887		1,600	1,600					2. The Executive Engineer states that an estimate will be submitted for sanction as soon as it is decided by the Superintending Engineer whether the amount is to be debited to Stock Manufacture or Land and Kiln.	Noted Noted
			Godavari Western Dn								
5 3.	Manufacture of lime at Chettipett	Decr 1887		5,119					1,045	3. An estimate amounting to Rs 5,830 was sanctioned by the Superintending Engineer, but as the balance at debit of Stock was in excess of the reserve limit, the Superintending Engineer was asked, with reference to Code para 1786, to obtain the sanction of Government to the said estimate.	Noted Noted

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of December 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.
	Excess over Estimate										
			Vizagapatam Division								
4	Improvements to the District Court at Vizagapatam	Octr 1887	1,861	2,167	306					4 The Executive Engineer stated that a revised estimate would be submitted for sanction shortly. Sanction to revised estimate is awaited.	Revised estimate is awaited Revised estimate is awaited
			Godavari Eastern Dn								
	Original works Civil Buildings										
5	Additions to the Collectors Cutcherry at Cocanada	March 1885	31,870	36,861	4,991					5. The Executive Engineer states that completion report explaining the excess will be submitted shortly.	Noted Noted.
6	Sub Magistrate's Cutcherry at Peddapur	Jany 1887	8,983	10,656	1,673				15	6. The Executive Engineer states that the work has been completed, and that the excess will be explained in a completion report as soon as the rough copy of completion report has been returned by the Sub Divisional Officer with the explanation of excesses duly filled in.	Noted Noted

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of December 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.			
	Excess over Estimate Original Works Civil Buildings										
			Godavari Eastern Dn								
5 7	Residence for Executive Engineer at Dowlaishweram	Septr 1887	12,500	14,197	1,697	.	.	.	447	7. The Executive Engineer states that a revised estimate is under preparation, and will be submitted to Superintending Engineer in a few days.	Noted Noted.
5 8	Constructing Sub-Magistrate's Cutcherry at Guni	Novr 1887	9,436	9,717	281	.	.	.	55	8. The Executive Engineer states that work has been completed, and that the excess will be explained in the completion report.	Noted Noted.
	Stock										
5 9	Manufacture of lime at Dowlaishweram	Septr 1887	5,100	5,733	633	.	.	.	385	9. The Executive Engineer states that the estimate will be revised and submitted for sanction at an early date.	Noted. Noted

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of December 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.			
	Want of Appropriation Original Works Civil Buildings										
			Vizagapatam Division								
5 10	Constructing a Police Station house at Korapet	June 1887					1956	1956	248	10 to ~~11~~ 12 These large outlays without appropriation are brought to notice of Government.	Funds were provided for Funds were provided for items 10 + 12 in G. O. No. 930W items 10 and 12 in G. O. No: 930W d/ 2[illegible] [illegible] 188[illegible] Dated 21st March 1888
5 11	Additions and alterations to the Deputy Tahsildar's Office at Palaconda, and constructing a 2d Class Police Station house in the compound	July 1887					2769	2769			
5 12	Completing the Sub Magistrate's Cutcherry at Puttanghi	Aug 1887					3315	3315	100		

[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 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.
	Want of Appropriation Court of Wards' Works										
			Godavari Western Dn								
5 13.	Repairing Choultry building at Ellore	July 1887					644	644		13 and 14. The Executive Engineer states that funds have been applied for. If the works were not emergent, they should not have been undertaken before funds were allotted.	It is presumed that funds It is presumed that funds were been provided for these have been provided for these items in the Court of Wards items in the Court of Wards Budget circulated with G.O. Budget circulated with G. O. No. No. 868 W d/ 15 March 188 868 W d/ 15th March 1888.
5 14	Repairing Cutcherry building at Lakkaveram	Septr 1887					661	661			
	Excess over Appropriation										
			Vizagapatam Division								
5 15	Repairs, Communication	Aug 1887				7611	9689	2078	252	15 and 16. Additional Appropriations awaited.	the official year having The official year having expired no appropriation of expired no appropriation of funds is at present ne- funds is at present necessary cessary.
5 16	General Tools and Plant	Octr 1887				1000	2662	1662	172.		
			Godavari Eastern Dn								
	Original Works Civil Buildings										
5 17	Residence for Executive Engineer at Dowlaishweram	Decr 1887				3591	5083	1492	447	17. The Executive Engineer has not explained the excess which is brought to notice of Government.	Early steps should be taken Early steps should be taken for the removal of objection to for the removal of objection to this item this item

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of December 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.			
	Miscellaneous Irregularities. Works for which Revised Estimates are required.										
			Godavari Eastern D^n								
	Original Works Civil Buildings										
5 18	Residence for the Executive Engineer at Dowlaishweram	June 1887	12,500	14,197					447	18. The Executive Engineer states that the revised estimate is under preparation and will be submitted for sanction in a few days.	Noted Noted.
5 19	Manufacture of lime at Dowlaishweram	Septr 1887	5,100	5,733					385	19. The Executive Engineer states that the estimate will be revised and submitted for sanction at an early date.	Noted Noted.
			Godavari Western D^n								
5 20	Constructing 1st Class Taluq Cutcherry at Tanuku	Decr 1886	21,420	22,270					301	20 and 21. The Executive Engineer states that revised estimates were submitted for sanction on the 21st January /88	Revised estimates are awaited Revised estimates are awaited
5 21	Constructing 1st Class Taluq Cutcherry at Bhimaveram	Nov 1886	29,650	23,601					151		

[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 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.
	Miscellaneous Irregularities Want of Work Vouchers										
			Vizagapatam			Division					
5 22	Completing road from Puttanghi to Korapett	Decr 1887	2,81,940	43,547					3,250	22 & 23. The Executive Engineer has not explained the reason for non-submission of these work-vouchers.	The submission of these work vouchers should be expedited The submission of these work vouchers should be expedited
5 23	Constructing new Puttanghi Ghaut road	Decr 1887	4,56,581	4,38,250					-135		
	Items of more than 3 months' outstanding in the Miscellaneous Advance Schedule										
5 24	Serjeant W. Lewis, Overseer. Sub Divisional Allowance paid in excess of audit for October 1886 — Rs 25.14.11 November/86 — 30.0.0 December /86 — 30.0.0 85.14.11	April 1887		Rs 85-14-11						24. The Executive Engineer states that the result of the reference made to Superintending Engineer regarding the Sub Divisional Allowance of this overseer is awaited. ~~This~~ The Executive Engineer should not have disbursed these allowances without audit vide Code para 173/3 & 4, and having done so, he should have taken steps to recover them at	Early steps should be taken for the removal of objections to this item. Early steps should be taken for the removal of objection to this item.

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of December 188 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Miscellaneous Irregularities									24 (Cont^d) at once. See para 473 (9) The irregularity dates from April 1887	
	Items of more than 3 months' outstanding in the Miscellaneous Advance Schedule										
			Vizagapatam Division								
5 25	Mr. J. D'Silva, extra temporary Overseer Amount paid in excess of audit for November/86 Rs 73.5.4 Amount retrenched in the Salary bill for May/87 } 23.5.4	April 1887		Rs 94.10.8						25. The Executive Engineer states that the amount will be adjusted when the Suboverseer's case is settled. The Executive Engineer should have recovered the amount retrenched at the next issue of pay, Vide Code para 473/9.	~~Noted~~ The Ex. Engr's attention should be drawn to the Exa's remarks. The Ex Engr's attention should be drawn to the Exa's remarks
	Unauthorized charge to works.										
5 26.	6 Suits of blue serge to 6 lascars employed in surveying and levelling road from Horapett to Jagadalpore	July 1887		50						26. Sanction of Government is necessary for supply of clothing at the public expense. Vide Code para 824.	An application for sanction has been received and is under disposal An application for sanction has been received and is under disposal.

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

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of December 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.			
	Miscellaneous Irregularities Unauthorized Charges to works										
			Vizagapatam Division								
5 27	4 Suits of blue serge charged to contingencies of completing road from Pullanghi to Horapett	Octr 1887		36						27. Sanction of Government is necessary for supply of clothing at the public expense. Vide Code para 824.	Vide orders against item No: 26
5 28	Non-submission of Certificate of Examination of Accounts Form A									28. These certificates are due from August to December 1886, January, May to July 1887, and September to December 1887. The delay in their submission is brought to special notice of Government.	Very early steps should be taken for the submission of these certificates
			Godavari Western Dn								
	Miscellaneous Advances Items outstanding for more than 3 months										
5 29	Compensation for land taken up for tow-path from Chettipett to ~~Nadidavole~~ Nidadavole ferry	July 1886		49						29. Adjustment still awaited. Please see this ~~office~~ Office note No 771 dated 16th November 1887	The report called for in G.O. No: 921 W. of 21 March 1888 is awaited.

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of December 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.			
	Miscellaneous Irregularities Excess over Reserve Stock										
			Godavari Western Dn								
5 30	Stock	Oct. 1887	7000	10143						30. The Executive Engineer again states that the excess is due to the large demand for lime from Godavari Central Division and that it will be reduced shortly, but as the excess is on the increase, the irregularity is brought specially to notice of Government.	Early steps should be taken to reduce the amount stock. Early steps should be taken to reduce the amount of Stock
	Want of Completion Reports										
			Godavari Eastern Dn								
5 31	Sub Magistrates Cutcherry at Peddapur	July 1887	8983	10456					15	31. The Executive Engineer states that completion report will be submitted as soon as the rough copy is returned by the Sub-Divisional Officer with explanation of excess filled in.	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 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.			
	Miscellaneous Irregularities Want of Completion Reports.										
			Godavari Eastern Dn								
5 32.	Sub Magistrate's Cutcherry at Tuni	Novr 1887	9436	9717	.	.	.	.	55	32. The Executive Engineer states that completion report will be submitted as soon as the accounts of the work are closed.	Noted Noted.
5 33	Sinking a well in the compound of the Superintendent's quarters of the Central Jail. Rajamundry	June 1887	1900	707						33. The Executive Engineer states that Completion certificate has been sent to the Superintendent of the Jail for signature and return.	Noted Noted.
5 34	Re-roofing the Cement Store Shed at Dowlaishweram	March 1887	60	59	.	.	.	.		34. Completion report is awaited.	Noted Noted.
	Want of Work Vouchers										
5 35	Stone manufacture	Octr 1887	19944	30208	.	.	.	.	2197	35. The Executive Engineer has not explained the delay. The work vouchers are due from October 1887.	The submission of the work vouchers should be expedited The submission of the work-vouchers should be expedited.

[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 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.			
	Miscellaneous Irregularities. Excess over reserve limit of Stock										
			Dowlaishwaram Workshops Dn								
36	Reserve limit			Rs 50,000						36 and 37. The result of orders passed in G.O. No 490 W. dated 18th February 1887 is awaited. The Executive Engineer states that application has been submitted to the Superintending Engineer, 1st Circle, in his No 25 dated 16th April 1887, to raise the limit to Rs 75,000 and that orders thereon are awaited.	The special report called for in G.O. No 490 W d/ 18 Feby 1887 is awaited The special report called for in G.O. No. 490 W d/18 February 1887 is awaited
37	Balance in hand at end of December 87			7,277							
	Purchase of European Stores in the Local market										
	June 1887										
38	Copper rod — No 173	—		Rs 69						38 to 44. Sanction of Government to	Items 38 to 44 Items 38 to 44 Early steps should be taken

[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 **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.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Miscellaneous Irregularities Purchase of European Stores in the Local market (Cont)								
			Dowlaishweram Workshops D^{to} (Cont)						
	July 1887			Rs					
5/39	Boiled linseed oil 267 lb		—	85					
	Copper Sheet — 200 lb		—	96					
	Red lead — 635 lb		—	108					
	August 1887								
5/40	Boiled linseed oil — 269 lb		—	91					
	Canvas Europe — 108 yds		—	68					
	Copper Sheet — 200 lb		—	96					
	September 1887								
	Boiled linseed oil — 272 lb		—	92					
5/41	Copper Sheet — 200 lb		—	96					
	Red lead — 325 lb		—	55					
	Tin — 112½ lb		—	88					
	October 1887								
	Boiled linseed oil — 279 lb		—	89					
5/42	Red lead — 644 lb		—	109					
	Copper sheet — 197 lb		—	95					
	Glass panes 12"×10" — 202		—	51					
	Copper rod — 167 lb		—	94					

Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
38 to 44 (Cont) to the purchase of these Stores is awaited. It has been frequently pointed out in Division al Objectionable Items Statement that the previous sanction of Government is necessary to such purchases. These items were not	for the removal of objection to these items. Sanctioned - vide Sanctioned - vide G O No 1120 W of G O No 1120 W of 14th April 1888. 14 April 1888.

[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 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.
	Miscellaneous Irregularities									38 to 44 (Contd)	
	Purchase of European Stores in the Local market (Contd)									not brought forward into the Divisional Objectionable Items Statement by the Executive Engineer, nor was any explanation of delay in obtaining sanction offered.	
		Dowlaishweram Workshops Dn (Contd)									
	November 1887			Rs							
5 43	Copper rod — 300 lbs		—	168							
	Boiled linseed oil — 179 lbs		—	57							
	December 1887										
5 44	Copper rod — 200 lbs		—	112							
	boiled linseed oil — 223 lbs		—	71							
	Red lead — 425 lbs		—	72							
	Round iron ½" — 965 lbs		—	53							
	Coke — 1994 lbs		—	66							
	Delay in adjustment Schedule of Miscellaneous Advances.										
5 45	Charges for conveying wood to Boothapilly bridge —			6						45. This item has been outstanding since March/87. The Executive Engineer in reply to Audit Note for July/87, states that the matter is still under reference.	This item should be adjusted without delay.

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of December 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.			
	Miscellaneous Irregularities Items outstanding for more than 3 months in the Miscellaneous Advance Schedule										
			Ganjam Division								
5 46	Salary of Mr. Fonecca, temporary Overseer, from March to November 1887	Aug 1887		540					60	46. This item appears in the Miscellaneous Advance Schedule from April 1887, for want of sanction for the continued employment of this subordinate. The Executive Engineer states that the Sub-Divisional Officer, Chicacole, has been requested to obtain the necessary sanction as early as possible. The delay in obtaining the sanction was already brought to special notice of Government in item No. 42 of Objectionable Items Statement for November 1887. The Executive Engineer is the Officer apparently responsible for the matter.	Early steps should be taken for the removal of objection to this item. The circumstances in which the services of the temporary overseer have been retained without authority should be reported. Early steps should be taken for the removal of objection to this item. The circumstances in which the services of the temporary overseer have been retained without authority should be reported

[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 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.			
	Miscellaneous Irregularities Items outstanding for more than 3 months in the Miscellaneous Advance Schedule (Contd)										
			Ganjam Division (Contd)								
5 47	Salary of Ghun-sing Lala, Clerk, outstanding from March 1887	Nov 1887		36						47. The Executive Engineer states that half of this amount has been claimed in the Salary bill for December 1887, and the remaining half will be recovered from the party in the next month.	Noted Noted.
5 48	Salary of K. Narayana sawmy Naidu, Acting temporary Clerk, outstanding from August 1887	Nov 1887		20						48. This man was appointed to act for a temporary clerk, when he was not qualified for the post. His Salary should not have been disbursed prior to audit, vide Code para 473/7. The Executive Engineer states that the Superintending Engineer has been requested to obtain the sanction of Government for his Salary being passed.	Noted Noted.

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of December 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.			
	Miscellaneous Irregularities										
	Items outstanding for more than 3 months in the Miscellaneous Advance Schedule										
			Ganjam Divn (Contd)								
5 49	Salary of Lutchmanarayana Pantooloo, Sub Overseer, outstanding from April 1887	Novr 1887		14						49. The Executive Engineer states that this will be adjusted in the next accounts.	Noted
5 50	Salary of Petty Establishment lascars, outstanding from August 1887	Decr 1887		13						50. The Executive Engineer states that this will be included in the next bill for Audit.	Noted.
	Delay in adjusting Stock balance										
1 51	Stock in the Ganjam Division	July 1887		84						51. This consists of old and useless Portland Cement. The Superintending Engineer was ordered in G.O. No. 2989W. dated 18th November /87 to make a special report on this. Adjustment awaited.	This item should be adjusted without delay.

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of December 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.
	Miscellaneous Irregularities Non-submission of Form A. Certificate of Examination of Accounts.		Ganjam Division (Contd.)								
52	Rushikullia Division for January and February 1887 Ganjam Division for March 1887									52. The non-submission of these documents is brought to the notice of Government.	The submission of these documents should be expedited. The submission of these documents should be expedited.
53	Non-submission of half yearly Returns of Tools and Plant and Stock Register for the half year ending 30th September 1887									53. These returns are awaited from the Executive Engineer	The submission of these returns should be expedited. The submission of these returns should be expedited.

WCB
17.4.88

CG
16.4.88

JCU
18/4/88

11/4
10/4

Examiner of P. W. Accounts,
Madras.

Major R. E. Lo

To the S. E. I C.
The S. E. I Circle
thro' the Exr. P.W.A.
thro' the Examiner
of P. W. Accts

S.T. 4/4
4/4