ENCLOSURE
12 JUN 88
EXAMINER, P.W. ACCOUNTS

Notes of inspection by H. Rainier, Esquire, of the Office of the General Superintendent Public Works Stores from the 3rd to 8th December 1887.

Mr. A. Joyce, Executive Engineer 3rd Grade, is the General Superintendent both of the P. W. Workshops and Stores, and Mr. P. Singaravelu Moodelliar, is the Accountant of the Stores branch of the General Superintendent's Office, which besides accounting for all its P. W. Stores, does the landing and forwarding of State Railway consignments. Formerly the reimbursement by State Railways for this service was insufficient to cover the cost of the Establishment engaged upon it (*vide* Inspection Report printed with G. O. No. 2103 W of 8th September 1885, and G. O. No. 705 W of 17th March 1886). Now however the fixed monthly contribution of Rs: 300/ seems sufficient having regard to the Stores dealt with, which in 1886-87 was 9,680 tons, and in 1887-88 (up to November 1887 inclusive) is 5,418 tons - and the expenditure incurred in respect of Office Establishment and Contingencies.

2. There is one cash book for the entire Stores branch which is apparently audited with sufficient frequency both by the General Superintendent and by the Accountant.

3. The balance in the treasury undrawn at the close of the month has often been much more than sufficient to cover a weeks expenditure (Code para 1580). In October 1887 the expenditure was Rs: 20,359, and the balance at that months close was Rs: 10,069. In November 1887, the expenditure was Rs: 11,663, and the undrawn balance remaining at the end of that month was Rs: 10,295.

4. The General Superintendent considers that his office should not be bound by the same rule in the above respect as other offices, there being need of a large balance (which he estimates at not less than Rs: 10000) to meet any sudden occasion for payment of Stores' freight. The use of the credit note system for such payments would render this lock up of Government money unnecessary and is therefore desirable.

5. Transfer debits to other Divisions are not generally advised immediately payment is made, or till the end of the month. This is apt to occasion inconvenience, and is contrary to rule (Code para 1882).

6. The Cash book was checked for September, October and November 1887. Unvouched outlay from May 1887 was checked. Stores' indents from State Railways were examined for two months.

7. In the following instances the vouchers are not signed by the payees by way of acknowledgment:—

Voucher No. 354 of 6th September 1887 for Rs: 4-13-7.
—— do. 355 —— do. 4-8-0.

8. Payment to coolies which are sometimes very heavy are made by the accountant or by a clerk. The attendance book is initialled every day by the General Superintendent, but the payments of labor do not come under the General Superintendent's notice, and do not bear his initials or signature or order to pay. The acquittance of coolies is not obtained because they cannot sign, but the accountant signs a certificate in the muster book that payments were made by him in person. This certificate is generally witnessed by two individuals.

9. Stock* was on the 5th November 1887 sold to Messrs. Massey & Co., Madras, and its value recovered, the proper centage 23% being added, but there is no authority from the Superintending Engineer for this sale.

* Iron flat 6"×3/8" Rs: 151-5-8.

10. For sales to the Madras Harbor Works the Superintending Engineer's sanction is not obtained, but money is recovered prior to the issue of the articles.

11. Stock* was supplied to Mahamed Alley Jeevajee & Co., Madras, on the 23rd November 1887, but the Superintending Engineer's sanction to this sale was not received until the 28th November 1887.

* Iron plates Rs: 71-14-10.

12. The practice of selling stock to Semi-Government institutions on credit existed up to October 1887, but has since been discontinued.

13. The following Statement compares the Stores transactions of 1885-86 with those of 1886-87.

	1885-86			1886-87		
	Rs.	A	P	Rs	A	P.
Balance at the commencement of the year	303637	12	2	204057	5	0
Receipts.						
From London	120606	2	10	31827	5	2
" Civil Department	54877	6	1	24368	15	10
" P. W. Divisions	4929	10	7	14297	12	2
" Presidency Workshops	1,506	9	5	561	11	0
" Local market	1837	0	1	0	0	0
Total.	183756	13	0	71055	12	2
Issues.						
To P. W. Divisions	43263	10	0	38159	2	0
" Military Department	0	0	0	26	4	0
" Railways	5569	6	9	526	8	11
" Presidency Workshops	62239	7	10	28032	9	6
" Famine relief Works Anantapur.	5261	7	11	0	0	0
" Other Departments	6318	2	1	0	0	0
" Private individuals including Municipalities	614	14	11	910	13	5
" Court of Wards	0	0	0	18	13	10
" Value of tools written off to the final head in accordance with G. O. No. 310W dated 4th February 1886	160075	2	8	0	0	0
Total	283337	4	2	67674	3	8

Balance.

	1885-86			1886-87.		
	Rs	A	P	Rs	A	P.
Small Stores	15728	6	9	13995	0	5
Building materials	40302	2	2	39715	3	7
Timber	40016	2	1	43378	12	6
Metals	96566	13	11	88526	11	11
Fuel	4340	10	0	2800	11	3
Painters' Stores	96	5	0	89	11	0
Miscellaneous	7016	13	1	18932	10	10
Total.	204057	5	0	207438	13	6

14. The reduction under several of the above heads is due to the value of Tools and Plant being now charged off to the final head of service - "Tools and Plant" instead of to "Stock Suspense" at a valuation, as in previous years (vide G. O. No. 310W dated 4th February/86)

15. The noticeable differences in the above comparison are as follows:—

Receipts.

From London. Decrease partly due to

the reduction of the grant.

From Civil Department. The quantity of timber received from the Forest Department was much less in the latter than in the former year.

From P. W. Divisions. Value of enamelled iron gauges Rs: 11513, was transferred from "Tools and Plant" to "Stock" with reference to G. O. No. 1875 W dated 24th July 1886 - hence the increase.

Issues.

Railways. Of Rs: 527/. only Rs: 166/. was in the shape of issues to State Railways.

Balance.

16. The Stock Balance exceeds the reserve limit of Rs: 150,000, sanctioned in G. O. No. 2270 W, dated 14th September 1884, but with reference to G. O. No. 1715 W dated 27th June 1887 and G. O. No. 3152 W dated 21st November 1887, the sale of Stores to the Harbor Trust Board will perhaps have the affect of reducing the Stock to the reserve limit.

17. It is desirable that the sanctioned limit should be spread over the several subheads of stock so that it may be easy to watch the stock balances under the several subheads concerned.

18. As regards surplus stores the authority conveyed to the General Superintendent in G. O. No. 1715 W dated 27th June 1887, quoted above, giving him discretion respecting reduction of the price of Surplus Stores has not been acted upon yet. Surplus stores are being sold but at no reduced price, and in no considerable quantity, as will appear from the following list of sales from 1st April 1887 to 30th November 1887.

Date.	Description of articles.	Quantity	Amount realised			To whom issued	Authority.
			Rs	A	P		
	Stock.						
2nd April 1887	Bolts punch brass 5"	2	0	6	0	P. Singaravelu Mood:	Superintending Engineer.
do.	Hinges brass butt	6.	1	8	0	do.	do.
2nd May 1887	Iron. Triangular.	1164 lbs.	60	10	0	Superintendent Gun Carriage Factory.	General Superintendent.
6th do.	Iron sheet	629 lbs.	36	0	7	Sooriacoty Naikar	Superintending Engineer.
29th June 1887	Corrugated Iron sheet.	2719 lbs.	339	14	0	Local Fund Engineer Kistna District.	do.
21st July 1887	do.	8163 lbs.	1020	6	0	Bellary Kistna State Railway	Genl. Superintendt.
26th do.	Steel Cast, Octagon.	54 lbs.	13	8	0	do.	do.
1st October 1887	Iron, Flat.	95 lbs.	4	15	2	C. Gopala Naikar	Superintending Engineer.
do.	Iron, Square.	206 lbs.	10	11	8		
21st October 1887	Bolts, door iron round, 36"	2	6	0	0	Dewan Regent Oudutta State	do.
do.	do. do. 8"	12	3	12	0		
do.	do. do. 10"	12	4	8	0		
do.	do. do. 12"	12	5	4	0		
do.	Steel Cast, Octagon 1½"	56 lbs.	14	0	0		
do.	do. Square.	28 lbs.	7	0	0		

ENCLOSURE
12 JUN 88
EXAMINER, P. W. ACCOUNTS

			Rs	A	P		
2d November 1887	Iron Flat	2906 lbs	151	5	8	Messrs. Massey & Co.	Superintending Engineer.
9th — do. —	Locks pad iron double 5"	1	2	1	0		
	— do. — 4½"	1	1	14	0	M. Viapoory Moodelliar.	— do —
	— do. — 3½"	1	1	11	0		
	Tools.						
5th September/87	Chisels Carpenter 2"	6	3	0	0	Principal Medical Storekeeper.	General Superintendent.
21st October/87	Felling axes, 6 lbs	4	3	0	0		
	— do —, 4 lbs.	4	2	0	0		
	— do. —, 3 lbs.	4	1	8	0	Dewan-Regent Puducotta State.	Superintending Engineer.
	— do. — 2 lbs.	4	1	4	0		
	Cramp bench	1	1	8	0		
	Hammers Wedge, 7 lbs.	12	12	0	0		
	— do. Stone cutting, axe faced 14 lbs.	2	3	4	0		
2d November/87	Iron for planes, single, 2¼"	4	1	8	0	Superintendent Madras Harbor Works.	General Superintendent.
	Scientific Instruments.						
21st October/87	Mathematical Instrument in fish skin Case small.	1	3	0	0	Dewan-Regent Puducotta State	Superintending Engineer.
	Rules parallel, Ebony, Sliding 18"	1	3	0	0		
1st November/87	Mathematical Instrument fish skin case, small.	1	3	0	0	C. Rutna Chetty	— do. —
2d — do —	Sun-dial.	2	69	8	0	Officer Commanding Queen's Own Sappers and Miners	General Superintendent

19. Unless or until some announcement of reduced prices is made, the public will probably see no reason to spring at these stores on account of their cheapness.

20. Some of the articles locally purchased by the Stores Division for the State Railways appear to be of European Manufacture but the necessary previous sanction of Government is not obtained in such cases.

21. The Stores' Ledgers from 1st April to 30th September 1887, were audited. The closing balances of the half-year ending 31st March 1887 were checked in detail and found to be correctly brought forward.

22. The monthly receipts and issues of Stock as recorded in the monthly Stock Account Current were compared with the receipts and issues journals, which were also checked in detail with the Ledgers and the latter were found correctly posted.

23. The receipts and issues of Tools and Plant held numerically in the books were also compared with the entries in the Ledgers and found correct.

24. The distribution of the cost of articles (and freight charges thereon) of various consignments *ex* different vessels was examined and found correct

25. There is a separate Ledger kept for Famine Tools which was checked and found in order.

26. A separate Ledger is maintained

for the record of Tools and Plant belonging to Irrigation Services. The above ledger does not give the value of the articles so that in case of a transfer of these tools to Provincial, no value could be assigned except by reference to their original cost.

27. The closing balances were all abstracted under different subheads and were found to agree with the balances recorded in the Stock Accounts Current for March 1887 (final) and September 1887 except that one pie was shewn against "Building Materials" instead of "Metals" in the half year ending 31st March 1887. The same difference continued in the half year ending 30th September 1887. The necessary adjustment was prescribed and will be carried out in the accounts for November 1887 under compilation.

28. There are still several unserviceable articles of Tools and Plant; arrangements should be made to dispose of these under the sanction of the Superintending Engineer (as per Code para 1718).

29. Stores and Tools were last verified as follows:—

(a). Scientific Instruments were last verified in September 1887 by Mr Joyce, General Superintendent.

(b) Tools were last verified between November 1886 and February 1887 by Mr O'Connel, General Superintendent.

(c). Small Stores were last counted in February 1887 by Mr O'Connel, General Superintendent.

(d). Building Materials were last counted in February 1887 by Mr O'Connel, General Superintendent.

(e). Painters' Stores were last counted in February 1887 by Mr O'Connel, General Superintendent.

(f). Timber was last measured in March 1887, by Mr O'Connel, General Superintendent.

(g). Fuel was last measured in March 1887, by Mr O'Connel, General Superintendent.

(h). Miscellaneous stores were last counted in February 1887 by Mr O'Connel.

(i) Metals were last counted and weighed in March/87 by Mr Joyce.

(j). Machinery was last verified in March/87 by Mr Joyce.

Items (b), (c), (d), (e), (f), (g), and (h), have not been counted by Mr Joyce since taking charge of the Office from Mr O'Connel.

30. There is a list kept of all stores which are surplus.

31. Budget Registers were found in order.

32. A register of liabilities is not maintained.

33. There are two Registers of Service labels, one for the State Railways and another for the P. W. Department Stores business, both were found in order; but they are not kept in the prescribed form No. M. 216 A. The form now used does not give the weight of each letter &ca

34. Service books have not been but should be opened for

(1) Clerk M. Viapury Moodeliar, a pensioner,

(2). Lascar Thiruvengadam, who has once received a gratuity.

(3). Lascar Aroonachellam, who was entertained on 1st November 1887.

Madras } No. 1117 / 28-2-88. (Signed). H. Rainier
5th January 1888 } Inspecting Officer

Forwarded, with the accompanying summary and remarks, for the information and orders of Government.

Division P. W. Stores. Summary of Inspection Notes dated 28 Feby./88 (C. No. 93.)

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	3 and 4.	Excessive balance in Treasury at end of month.	1580	1. The General Superintendent can always obtain funds on emergency, he being at head-quarters. There appears to be no valid reason for making an exception in his favor.
2	5	Failure to advise transfer debits on date of payment to other Divisions.	1882	2. Should be attended to by the Accountant.
3	7	Want of signature of payees to vouchers in two cases	1642	3. Appear to be exceptional cases. bazaar purchases perhaps.
4	8	Labor paid for by accountant or clerk but the payments are not initialled by the Superintendent P. W. Stores and vouchers do not bear his order "to pay".	1750 and 1771	4. It seems desirable that such payments should be made in the presence of, and be certified by the General Superintenden
5	9, 10 & 11.	Want of the Superintending Engineer's		

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
5		authority to sale of stock.	1722	5. Should be seen to by the Superintending Engineer.
6	16	Stock balance in excess of reserve limit.	1678.	6. The General Superintendent should report what steps he purposes to take to reduce his stock within sanctioned limits.
7	18	Discretion allowed to General Superintendent in regard to sale of surplus stores at reduced rates not acted upon yet, and a want of notice to the public regarding these reduced rates.	1669 Note 1	7. For General Superintendent's attention.
8	20	Want of sanction of Government to purchase of articles of European Manufacture in the Local Market for State Railways	1680 and Appendix G.	8. It is thought that the General Superintendent should not purchase articles of European Manufacture for other officers without proof of previous sanction of competent authority.
9	26	Non-exhibition of value of Tools and Plant belonging to Irrigation Projects	1672, Note.	9. Articles of Tools and Plant are not borne with values on the Public Works books. They may, when necessary, be issued at a valuation.
10	28	Want of Superintending Engineer's orders in regard to disposal of several unserviceable article of Tools and Plant.	1720	10. Should be seen to by Superintending Engineer.
11	33	Register of service labels not kept in prescribed form.	Form 216A	11. Should have General Superintendent's attention.
12	34	Want of service books for 3 individuals.	864, Civil Pension Code Section 129.	12. The General Superintendent should open out the books and report, when he has done so.

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

22/2.

S.G.
28/2

ENCLOSURE
12 JUN 88
EXAMINER, F. W. ACCOUNTS

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.

ENCLOSURE
11/6/
12 JUN 88
EXAMINER, P

P.W.C. No 200

From. 1/ 68 P.W.S. / 25.5.88 ~~5/6~~ 6/18/

Major C. H. P. Christie. R.
Examiner. P. W. Accoun
Madra

No 2103 W d/ 8. 9. 85.
" 2911. 12 W d/ 5. 12. 85
" 1875 W d/ 24. 7. 86
" 705 W d/ 17. 3. 86
" 2282 W d/ 10. 9. 86
" 3152 W d/ 21. 11. 87
" 1715 W d/ 27. 6. 87

To. R/ 1. 3. 88

The Secretary to Governm
Public Works Departm

No 743 W d/ 5th March

R No 1117 d/ 28/2

Notes of inspection by H. Raimer, Esquire, of the offi of the General Superintenden Public Works Stores — Forwar with summary and remark for the information and orders of Government.

No. 986.

SUPERINTENDING ENGINEER'S OFFICE,
V Circle, Madras,
Bangalore ~~Chepauk~~, 8th June 1888.

From
Colonel H. M. Vibart R.E.
SUPERINTENDING ENGINEER, V CIRCLE,

To
THE Chief Engineer
Public Works Department

SIR,

Enclosures.

In returning the enclosures of G. O No 743 W dated 5th March 1888 I have the honor to state that the General Superintendent Public Works Stores reports as follows.

Item 1 of Examiner's summary. Since payments in connection with the State Railways are decreasing balance has now been reduced to the dimensions contemplated by the Remarks.

2 and 3 — Do — Omissions pointed out will be attended to.

4 — Do — Code 1750 will be strictly followed the Accountant does the duties of cashier also in this Division and he is an officer other than the one who draws the muster roll. He will be required to pay laborers in

the

the presence of the Assistant Storekeeper (the officer in charge) and attest such payments in the manner prescribed in Form No. M4.

5—Do—. In these cases sanctions were subsequently obtained but hereafter the previous sanction of the Superintending Engineer will be applied for before articles are issued.

6—Do— The surplus stock has been reduced from Rs 71478-8-6 to Rs 65130-6-5 up to 31st March 1888. Lists of surplus stock circulated freely to all Governments, Administrations and Native States and to the Public when required.

7—Do—. Discount on value of surplus stock is allowed but varies according to the extent of purchases made.

8—Do— Indent for Europe articles required by State Railways are sanctioned by the Engineer-in-chief and countersigned by the Director General of Railways and then forwarded by them for purchase.

9—Do—. Attended to.

10—Do—. Is attended to as occasion requires.

11—Do—. Attended to.

12—Do—. Attended to.

2 As regards item 1 of the summary further remarks are unnecessary as the Treasury balance has been reduced. The General Superintendent's proposal in reference to making payment for labor (item No 4) might I think be sanctioned. It was always understood (item No 5) that previous sanction of the Superintending Engineer was obtained by the General Superintendent to the sale of stock. Item 8. The sanction of the Engineer-in-chief of the State Railways to the local purchase of Europe articles required for State Railways seems not sufficient authority. The sanction of Government is necessary to such purchases. Item 10. The Superintending Engineer's sanction is invariably obtained to sale of unserviceable articles.

I have the honor to be,
Sir,
Your Most Obedt. Servant
Col. R.E.
Supg: Engineer V Circle

From P.W.C. No. ~~5467~~ 6115

THE SUPERINTENDING ENGINEER,

V Circle,

To

THE Chief Engineer
P.W. Department.

Dated 7th } June 1888.
Recd. 9 }

ENCLOSURES. 1 ~~Lit~~.

No. 986.

States that General Superintendent P.W. ~~Work~~ Stores ~~Shops~~ gives certain explanatory remarks, on the Notes of Inspection by Mr. H. Rains of the Examiner's Office.

To

EXAMINER P.W. ACCOUNTS
No. 1191
12 JUN 1888
ENCLOSURES

No. 2192 C of 11th June 1888

To

C

For favour of remarks.

MCB
9.6.88

D.W.

No. 1743 of 23.6.88
Encl. 1

To W.

Returned with the following remarks.

2. Item No. 4 of summary. I think it very undesirable that the accountant should be in any way associated with payments. Any such connection detracts from the value of what should be an independent check by him as accountant. The head clerk might I think perform the duties of cashier. It was settled some years ago that accountants should not be disbursers.

3. Item No. 6. The serviceable stock (valued at Rs. 1,10,367 on 31st. March 1888) is now well within the sanctioned limit.

4. Item No. 7. The Superintendent's remark that lists are circulated to the public when required, apparently means that they are given to those who ask for them. It might be worth while to consider whether the materials for sale, or the fact of there being materials of certain classes for sale, particulars to be had on application, might not be advertised.

5. The intention of the order of Government (vide G.O. No. 1715 W. dated 27th. June 1887) was apparently to expedite the sale of the surplus stock by reducing the rates considerably, and it may be a question whether the Superintendent's action, in confining liberal terms to large purchasers, is calculated to effect this purpose.

6. Item No. 8. The Director General's countersignature is sufficient as far as railways under his control are concerned, as he has the same powers of a local Government or Administration with reference to them (vide observation 11 to the

Government of India P. W. Code volume III).

7. The other items call for no further remarks.

23/6.

Read Crs 5216 7 & 6115

No 2005 W d/4th July 1888

B

The Exrs remarks will be communicated to the S.E. V Circle for attention & consideration.

26.6.88

2/7/88

D

S.E. V Circle
Exror Rlt A

5/7

9/7

Sent 9/7

P. W. Crs 6115

Sir!

Recd. 26.6.88

No 2005 W d/4th July 1888

Wt the order

D/ W.m

Government of India P. W. Code volume III).

7. The other items call for no further remarks.

23/6

23/6

Read Cros 5216 7 &
6115

No. 2005 W d/4th July 1888

B

The Exr's remarks will be communicated to the S. E. V Circle for attention & consideration.

MCB
26.6.88

2/7/88

D
5/7

S. E. V Circle
Exr. [illegible]

9/7

P. W. Cro. 6115

Recd. 25.6.88

No. 2005 W d/4th July 1888

With order

Dft W. M

P. W. C No. 3839

REFERENCE TO MADRAS P. W. D. CODE.
PARAS. 1966 to 1969.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Third

FUND Imperial (Military)

Pg 25.4.88 in Supp.

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

No. ______

MADRAS,
Dated 24th April 1888.

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

No. 1311 W. d/4th Jany 1888

948 W

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

B W 11/4

27/4

30/4

2.5.88

11.5

~~Dft~~

With Order

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.			
			Bellary Division								No. 1311 W. d/ 4th May 1888
	Excess over Appropriation										
5 1	Minor Original works	Jany 1888	"	-	-	2099	2616	517	32	The Executive Engineer states that funds have been applied for.	The Examiner of P.W. Accts is authorised to admit in the accounts for 1887-88 the outlay incurred in excess of appropriation

26.4.88

24/4/88

20/4

[illegible] Major R.E.
Examiner of P. W. Accounts,
Madras.

23/4

24/4.

To The S.E. III Circle
thro' the Exr. P.W.A

No: B 11 W d/ 4. 5. 88.

Reference to Madras P. W. D. Code.

Paras. 1966 to 1969.

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

Dupl:

CENTRAL OFFICE OF ACCOUNTS.

P. W. 5007/88

Circle Third

Fund Imperial Military

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

No. ______

Madras,
Dated 28th May 1888.

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

No. 1631 W d/ 4th June 1888

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

B 8/576

0/30/5 - O. H. 101:5 m: 1:6.

808 7/6 80 14/6.

Write Orders

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of February 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.			
			Bellary Division								No 1631 W dt 4th June 1888
	Excess over Appropriation										
1	Minor Original works	Jany 1888	–	–	–	2099	2726	627	110	The Expenditure in excess of Appropriation requires the sanction of Government.	The excess has already been authorised - vide G.O. No 1311 W dd 4 May 1888.

30. 5. 88

1/6/88

20/5

30/5

5/6

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

28/5

23/5

To the S. E. III Circle thro' the Ex. Engr. fwd.

P. W. C. O. 6184

REFERENCE TO MADRAS P. W. D. CODE.

PARAS. 1966 to 1969.

Original

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

CENTRAL OFFICE OF ACCOUNTS.

1631 W — 4 — 6 — 88
1311 W — 4 — 5 — 88

CIRCLE 3rd, Bellary Division

FUND Imperial Military & other Services

Received 26. 6. 88. in duplicate

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

No. ———

MADRAS,

Dated 25th June 1888.

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

No. 2003 d/ 4th July 1888

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

B may

16312

With Orders

8/9/8

9-7

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of March 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.			
	Want of Estimate										No 2003 dd 14 July/88
1.	New work-shops in the arsenal at Bellary	March/88	·	6,888	6,888	·	·	·	6,875	Work authorized to be Commenced on Emergency in G.O. No. 3496 W. dated 20th December 1887. The Executive Engineer states that the Estimate has been submitted.	Estimate is awaited
	Excess over Estimate										
2	Constructing a 3rd class Post office and Post Master's Residence at Anantapur.	March/88	4,051	4,414	363	·	·	·	782	The Executive Engineer states that the excess is due to payment for land not provided for, in the estimate; that the work is Completed, and that Completion report will be submitted as soon as Completion certificate is received from the Postal Department.	Noted

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			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 Completion Reports are due.										
3.	Maintenance of the Bellary Cantonment Road, 2nd Quarter	March/88	161	220						3 & 4. The non-submission of Completion Reports for ~~this work~~ these works reported as completed, is brought to notice.	The submission of completion reports for these works should be expedited The submission of completion reports for these works should be expedited
4.	Repairing the roof of the Native Cavalry Hospital occupied by the 2nd Madras Lancers	March/88	245	243							
										Major R.E. Examiner P.W. Accounts Madras. 25/6	2/7/88 29.6.88 17

To S.E. III Circle
thro' the Exr P.W.A.

To The Supt. Engr III Circle
thro the Examiner of P.W. Acts

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of March **188**8 **requiring the orders of Government.**

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Examiner of P. W. Accounts,
Madras.