

REFERENCE TO MADRAS P. W. D. CODE.

PARAS. 1966 to 1969.

PWC No 1884

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Second

FUND Provincial

By 27.2.88

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

No. _____

MADRAS,

Dated 27 February 1888.

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

no 731 w a / 27 March
1888

Examiner of P. W. Accounts,

Madras.

B. W. / 27/3

2508
7/3

With Order

438W-7-2-88
557W-16-2-88
108W-11-1-88
25W-6-1-88
3170W-22-11-87
3023W-10-11-87
2811W-21-10-87
1588W-13-6-87

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.	
Provincial Want of Estimate Sand & Kilns Nellore Division									
1	Stone manufacture	Sept 1886		2488	2488				173
2	Brick manufacture	do		1338	1338				4
Excess over Estimate									
3	Brick manufacture Kanjigiri Sub Division	Nov 1887	9600	10006	406				42
Excess over Appropriation									
4	Grant for Minor Original Works. Civil Buildings	Nov 1887				500	1169	669	86

Executive Engineers for the month of November 1887.
orders of Government.

Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
	731 w y 2 ^d March 88
1 and 2. The Executive Engineer states that the estimate for the former will be sent and that for the latter has been sent.	142. Noted. Noted.
3. The Executive Engineer states that a fresh estimate will be sent and the excp written back. This being an estimate of 1886-87 should have been closed at the end of last official year or for the season, agreeably to Code para 1792. Note II	(3) Steps should be taken for the removal of objection to this item without further delay.
4. The Executive Engineer states that the excp is owing to several	

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.	
	<u>Provincial</u> <u>Miscellaneous Irregularities</u> <u>Excess over Reserve</u> <u>Stock limit.</u>								
						</			

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

Executive Engineers for the month of
orders of Government.

[P. W. D. Form No
November 1887

Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
several incomplete works of last year having been carried out without appropriation of funds under Code para 1908, Clause III. As the expenditure is more than double the grant, it seems advisable that the grant should be supplemented. 506. The total at end of November 1887 includes the amount at debit of Stock manufacture and Land and Kilns for which no reserve has been sanctioned. Revised sanction appears necessary to cover excess.	(2) As outlay below Rs. 500 each incurred in incomplete works of a previous year does not require appropriation of funds, such outlay should be excluded in comparing outlay with grant for specific works. Steps should be taken for the removal of objection to this item. Steps should be taken for removal of objection to these items.

Provincial statement of Objectionable Items in the accounts of requiring the

Executive Engineers for the month of *November* 188*7* 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.	
	<i>Provincial</i>								
	<i>Miscellaneous Irregularities</i>								
	<i>Articles of European Manufacture purchased without the sanction of Government</i>								
	<i>Nellore Division</i>								
7	Round Iron— <i>groth</i>			65					
8	Sheet Iron— <i>1400 lb</i>	<i>April 1887</i>		69					
9	Angle Iron— <i>cut 10 ft</i>			62					
10	Flat Iron— <i>cut 29 ft 22 lb</i>	<i>Aug 1887</i>		62					
11	Sheet Iron— <i>739 lb</i>			54					
12	Round Iron— <i>12 ft 14 lb</i>	<i>Sept 1887</i>		19					
13	Sheet Iron— <i>1000 lb</i>	<i>1887</i>		43					
	<i>Departmental labor</i>								
	<i>Employed on Contract works charged to works instead of to the Contractors concerned.</i>								
14	Brick Manufacture								
	<i>Kanigiri Sub Division</i>		9600	5					
15	Kanigiri Reservoir	<i>Nov 1886</i>							
	<i>Earthwork Retement</i>		217502	54					

Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
<i>13. The sanction of the Government to these purchases is awaited.</i>	<i>Early steps should be taken for the removal of objectionable items.</i>
<i>14 and 15. Brought to notice of the Government pending receipt of the special report called for from the Superintending Engineer in G.O. No 3170 W. d. 22nd November 1887 on the subject.</i>	<i>The special report called for in G.O. No 3170 W. d. 22nd November 1887 is awaited.</i>

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.	
	<i>Provincial Miscellaneous Irregularities</i>								
	<i>Departmental labor employed on contract works charged to works instead of to the Contractors concerned. (Culvert)</i>								
	<i>Nellor Division (Culvert)</i>								
16	<i>Eastern Channel drainage Culvert 6 M. 330'</i>		3306	1					
17	<i>Do at 9 M. 3300'</i>		3370	4					
18	<i>Do excavating and banking section</i>	Nov 1886	40200	11					
19	<i>Do Minor Channel 3 M. 3960' Right bank excavation of Channel</i>		6785	26					
20	<i>Excavating Midivante Drainage Channel Earthwork</i>		3800	153					
21	<i>Alluv Branch Channel 2 Falls in 1st & 2nd miles</i>		6000	531					

Executive Engineers for the month of *November* 188*7*.
orders of Government.

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

Orders by Government.

16 to 20. Brought to notice of the Government pending receipt of the special report called for from the Superintending Engineer in G.O. No. 3170 N. dated 22^d November 1887 on the subject.

Vide orders against items 14 & 15.

Vide orders against items 14 and 15.

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.	
	<i>Provincial Miscellaneous Irregularities</i>								
	<i>Departmental labor employed on Contract works charged to works instead of to the Contractors concerned (Credit)</i>								
22	<i>Allur Branch channel Excavating & Banking</i>		9500	197					
23	<i>Penner River Flood Embankment from Sangam to Maldevi Embankment</i>		177261	103					
24	<i>Ulavapalle Branch channel. Excavation and banking</i>	<i>Nov 1896</i>	29940	189					
25	<i>Eastern Channel Bridge at C. M. S. Furlong</i>		5720	5					
26	<i>Do. Minor Channel 3. M. 3960 Right bank Iron aqueduct</i>		3824	9					
27	<i>Flood embankment between Juvalladim and Kadampala</i>		3600	3					

Executive Engineers for the month of *November* 188*9*
orders of Government.

Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
22 to 27. Brought to notice of the Government pending receipt of the special report called for from the Superintending Engineer in G.O. No. 3170 W. dated 22nd November 1889, on the subject.	Vide orders against items 24 & 25. Vide orders against items 14 & 15.

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.	
	<u>Provincial</u> <u>Miscellaneous Irregularities</u> <u>Non submission of</u> <u>half yearly returns</u>								
28	Stock Register for the half year ending 30 th September 1884								
	<u>Miscellaneous Advances</u> <u>Non adjustment of</u> <u>Items outstanding</u> <u>for more than three</u> <u>months</u>								
29	Advance of one month's pay to D. Sukshimikanta Kuv Pintatio, Clerk V Class 1 st Grade								

Nellore Division

Krishna Western Division

*Outstand
unapproved amounts*

May 1884 17

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

Executive Engineers for the month of

November 188 *4*

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

Orders by Government.

28. This return was due in this Office on the 1st November 1884. Its non submission up to date is brought to notice.

The submission of this return should be expedited.
The submission of this return should be expedited.

29. The Executive Engineer states that the Superintending Engineer has promised to obtain the sanction of the Government for the credit of the salary.

Steps should be taken for the removal of objection to this item.
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 *November* 188*4*
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.	
	<i>Provincial</i> <i>Miscellaneous Irregularities</i> <i>Miscellaneous Advances</i> <i>Non-adjustment of items outstanding for more than three months (Contd)</i>								
			<i>Rest of Western Division (Contd)</i>						
			<i>Outstanding amount</i>						
30	<i>Steamer charges paid to Mr. J. J. Fonseca, Supervisor</i>		<i>May 1884</i>	<i>100.12.9</i>					
	<i>Account of Piece Workers</i> <i>Non-adjustment of balance outstanding for more than one month.</i>								
31	<i>D. Veeraghavulu</i>		<i>June 1884</i>	<i>13</i>					

Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
<i>30. The Executive Engineer states that this amount will be claimed as soon as the information called for from Mr. Fonseca who is now in Kellore Division, is received.</i>	<i>Noted. Noted.</i>
<i>31. The Executive Engineer states that the prickly pear removed requires burning hence the amount not paid.</i>	<i>Noted. Noted.</i>

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.	
	<u>Provincial Miscellaneous Irregularities</u>								
	<u>Account of Piece Workers</u>								
	<u>Non-adjustment of balance pro standing for more than one month (Cult)</u>								
				Kistna Western Division (Contd.)					
				Outstanding from Amount					
34	3. Other Items_____			Octs 1887 14-6-10					
				Kistna Eastern Division.					
	<u>Excess of Stock balance over sanctioned limit</u>								
5	Metals _____ June 1887			6500 8850 2350					
	<u>Non-inspection of Sub-Divisional Offices.</u>								
6	Southern Sub-Division								
7	Guduvada do								

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

Executive Engineers for the month of *November* 188*7*
orders of Government.

Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
34. The Executive Engineer states that piece workers did not appear for payment.	Noted. Noted.
35. The Executive Engineer states that the balance will be reduced in due course	Noted. Noted.
36 and 37. The non-inspection of the Southern and Gudivada Sub-Divisional Offices since	These sub-divisions should be inspected without delay and arrangements made for more frequent inspections in future.

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.	
	<u>Provincial</u>								
	<u>Miscellaneous Irregularities</u>								
	<u>Account of Piece Workers</u>								
40	Balance due to Piece Workers 86 Items			1570.25					
41	Balance due from Piece Workers 5 Items			1256.0					
	<u>Articles of European manufacture purchased in the Local market</u>								
	Round bar iron 5/8"	Aug 1886	53						
	Do 1/2"	Aug/87	59						
	Do 1/2" 1885	Oct/87	88						
	Flat bar 2"x1"	Aug/86	204						
	Sheet iron 3/16"	Aug/86	220						
	Do 1/8"	Apr/87	134						
	Do 1/4"	Aug/86	1587						
	Do 1/2"	Apr/87	251						
	Do 3/8"	Apr/87	399						
	Do 10x4 x 1/4"	June/87	1049						
	Copper sheet 1/8"	Apr/87	114						
	Linseed oil raw	Aug/86	295						
	Do boiled	Mar/87	138						
	Naylor nails (977) 100 lbs	Dec/87	96						

Executive Engineers for the month of *November* 1887
orders of Government.

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

Orders by Government.

40. 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.

41. The non-recovery of this amount from G. Venkatesh Chellam Pantulu is brought to the notice of Government.

42. The sanction of the Government is awaited.

These items should be adjusted without delay.

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

Major R. E. G. S. E. H. Lick
Examiner of P. W. Accounts,
Madras.
(This is the P. W. A.)
This is the Examiner's

REFERENCE TO MADRAS P. W. D. CODE.

PARAS. 1966 to 1969.

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

orig
Second

FUND

Imperial Civil Works

Provincial Statement of Objectionable
Items in the Accounts of Executive
Engineers for the month of *November*
188*7*.

No.



MADRAS,

Dated *10 February* 188*8*.

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

No. *551W* of *16th Feb* 188*8*
436

Examiner of P. W. Accounts,
Madras

Bray

2/2 806 20/2

With Order

2/2

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.	
	<u>Want of Appropriation.</u>								
	<u>Buckingham Canal Division.</u>								
1	Opening Cavelong bar	June 1887	"	"	"	5193	5193	158	

Executive Engineers for the month of

November

1887.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	No. 537 W a 16 th Feb 88
1. The Executive Engineer states that the outlay will be adjusted as soon as the amount of Contribution is collected by the Civil Department.	Noted Noted
	16.2.50
	16/2/88

Examiner of P. W. Accounts,
Madras.

Major R. E.

To Mr S. R. H. Circle

Under Secy. to Govt. of Madras

Through the Secy. of P. W. Accounts

REFERENCE TO MADRAS P. W. D. CODE.

PARAS. 1966 to 1969.

P.W.D. 1015

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

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE II

FUND Imperial, Provincial and Local

R. 3. 2. 88. in Draft
Provincial Statement of Objectionable
Items in the Accounts of Executive
Engineers for the month of October
1887.

No. _____
MADRAS,
Dated February 1888.

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

No. 438 w/ 7. Feb 88

Examiner of P. W. Accounts,
Madras

With Orders

25W-6-1-88.
3170W-22-11-87.
3023 W-10-11-87.
2811 W-21-10-87.
1588W-13-6-87.
108W-11-1-88.

808
1372
1372
1372

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.	
	<u>Imperial Civil Works</u>								
	<u>Buckingham Canal</u>								
	<u>Want of Appropriation.</u>								
1	Opening Covelang Car.	June 1887	"	"	"	5025	5035	"	
	<u>Provincial Cellars.</u>								
	<u>Want of Estimate</u>								
	<u>Land and Kilns</u>								
2	Stone manufacture.	Sept 1886	"	2315	2315	"	"	"	70
3	Brick manufacture.	do	"	1334	1334	"	"	"	7

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

Executive Engineers for the month of
orders of Government.

October 1887

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

Orders by Government.

No 438 way 7th Feb 1888

The Executive Engineer states that the outlay will be adjusted as soon as the amount of contribution has been collected by the Civil Department.

The Executive Engineer states that estimate have been sent to the Superintending Engineer.

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.	
	<u>Provincial</u>								
	<u>Kistna Eastern.</u>								
4	Want of Estimate Stone manufacture at Berquada.	July 1887	"	7139	7139	"	"	"	1890
5	D ^o at Pectanagaram	Sept. 1887	"	3468	3468	"	"	"	1971
	<u>Kellore</u>								
	<u>Miscellaneous Irregularities.</u>								
6	Excess over Reserve Stock Limit Subhead "Miscellaneous"	"	"	"	"	590	746	246	"
7	Total Stock.	"	"	"	"	16500	18724	2224	"

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

Executive Engineers for the month of
orders of Government.

October 1887

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

Orders by Government.

The Executive Engineer states that estimates were sent to the Superintending Engineer for sanction.

Sanctioned vide G.O. No. 1084
of 11th January 1888

The total at end of October 1887 includes the amount at debit of Stock manufacture and Land and Kilns for which no reserve has been sanctioned. Revised sanction appears necessary to cover excess.

Caution 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.

October 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.	
	<u>Provincial</u> <u>College</u> <u>Miscellaneous Irregularities</u> <u>Articles of European Manufacture</u> <u>purchased without sanction</u> <u>of Government.</u>								
8	Round Iron 970 lbs. April	1887	65	"	"	"	"	"	"
9	Sheet Iron 740 lbs.	1887	69	"	"	"	"	"	"
10	Angle Iron 7 cwt 19 lb.		62	"	"	"	"	"	"
11	Flat Iron 7 cwt 29 lb. Aug	1887	62	"	"	"	"	"	"
12	Sheet Iron 739 lbs.		54	"	"	"	"	"	"
13	Round Iron 1271 lbs. Sept	1887	79	"	"	"	"	"	"
14	Sheet Iron 1000 lbs.	1887	73	"	"	"	"	"	"
	<u>Departmental labor employed on</u> <u>Contract Works charged to 160 lbs</u> <u>instead of to the Contractors engaged.</u>								
5	Kamigiri Reservoir								
	Earthwork & revetment 1086	217562	574	"	"	"	"	"	"
6	Eastern channel drainage								
	Culvert 6 miles 330'	"	3306	1	"	"	"	"	"
7	D. Excavations at 9 miles								
	3300' workings	"	3370	4	"	"	"	"	"
8	D. Excavations and Bank								
	ing II Section	"	40200	11	"	"	"	"	"

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

Orders by Government.

The sanction of the
Government to these
purchases is awaited.

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

The irregularity in
adjusting the cost of
Departmental labor
as a charge to work

The special report called
for in S. O. No. 3170 of 22nd Nov 1887
is awaited.

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.	
	<u>Provincial</u>								
	<u>Mysore.</u>								
	<u>Miscellaneous Irregularities</u>								
	<u>Departmental Labor fees (Cuts)</u>								
19	Eastern channel minor Nor Channel 3 miles 3960' 1886								
	Right Bank excavation of channel		6785	43	"	"	"	"	"
20	Excavating Involivarte								
	Drainage channel Earthwork		3800	153	"	"	"	"	"
21	Allur Branch channel								
	2 falls in 1 st and 2 nd miles		6000	531	"	"	"	"	"
22	Dr. Excavation & Banking		9500	197	"	"	"	"	"
23	Permer River Flood Embankment from Sangam to Maldevi Embankment		177261	106	"	"	"	"	"
24	Ulavapalle Branch channel								
	Excavation and Banking		29940	189	"	"	"	"	"
25	Eastern channel Bridge								
	at 6 miles 8 furlongs		5720	5	"	"	"	"	"
26	Dr. minor channel 3 miles								
	3960' Right Bank.								
27	Iron Aqueduct		3824	9	"	"	"	"	"
28	Flood embankment between								
	Yavalladunne & Kadamthla		3600	3	"	"	"	"	"
29	Brick Manufacture Kani								
	giri Sub. Division		9600	5	"	"	"	"	"

(P. W. D. Form No. M 112—Inner Sheet.)

Executive Engineers for the month of
orders of Government.

October

1887

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

Orders by Government.

direct instead of to the
Contractors for whom
the work was done
is again brought to
notice. It is desirable
that the Executive
Engineer should report
the circumstances under
which he is doing
work which should
have been done by
the Contractor.

Provincial statement of Objectionable Items in the accounts of
requiring the

Executive Engineers for the month of

October 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.	
	<u>Provincial</u> <u>Belore.</u>								
	<u>Miscellaneous Irregularities</u>								
	<u>Non-submission of Half</u>								
	<u>yearly Returns.</u>								
30	Balance Return of Tools and Plant for the half year ending 30 th September 1887—								
31	Stock Register for the half year ending 30 th September 1887—								
	<u>Late Submission of Accounts</u>								
	<u>for October 1887.</u>								
32	The accounts portion was received on the 28 th November/87. The Vouchers were received on the 5 th December/87. The account of Piece Workers, Extract from Contractors Ledger & the Divisional Objectionable Items Statements were received on the 2 nd December 1887.								

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

Orders by Government.

These Returns were due in this office on the 1st November/87. Their non-submission up to date is brought to notice.

The delay in the submission of the complete accounts which were due in this office on the 20th November 1887 is brought to notice.

The submission of these returns should be expected and arrangements should be made for their punctual submission in future.

The delay in the submission of these accounts is very unsatisfactory. Arrangements should be made for their punctual submission in future.

Provincial statement of Objectionable Items in the accounts of requiring the

Executive Engineers for the month of orders of Government.

October 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.	
	Provincial Krishna Eastern								
32 1/2	Miscellaneous Irregularities - Excess of Stock balance over Sanctioned Limit Metals.	June 1887	6,500	7,296					
33	Non-inspection of the Sub-Divisional Office South Sub-Division	"	"	"	"	"	"	"	
34	Delay in the receipt of Monthly accounts in the Central Office Account due on the 24 th Nov/87 - " received 30 th November/87								

Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
The Executive Engineer states that the balance will be reduced in due course. The non-inspection of the South Sub-Divisional Office since February/87 is brought to the notice of the Government with reference to Code para 317. The Executive Engineer states that the delay in the submission of accounts is due to extra work caused by the amalgamation of the Gudivada Division and is quite unavoidable. The extra assistance allowed to the accountant owing to the amalgamation	Noted. The Sub-Division should be inspected without delay and arrangements should be made for more frequent inspections in future. The S.E. will report what further assistance will be required for the Accountant to enable the punctual submission of the accounts.

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.	
	<u>Provincial</u>								
	<u>Kistna Eastern.</u>								
	<u>Miscellaneous Irregularities</u>								
	<u>Balances due to Preci workers</u>								
	<u>outstanding for more than 3 months.</u>								
35	R. Venkatarammiah, ^{Pellooru} Bellum Canal ordnary repairs 1886.	From March 1886.	Rs. a. p.	36-0-0		"	"	"	"
36	R. Venkatarammiah, Bante Mille Canal do do	do		11-0-0		"	"	"	"
37	G. Venkatachellam Buntali Bridge over Junction Canal do	do		13-0-0		"	"	"	"
38	G. Kotadu, Dospad channel May/86	May/86		1-2-0		"	"	"	"
39	R. Ogerlagadu, do do	do		1-4-0		"	"	"	"
40	Ambari Potador, do do	do		2-12-0		"	"	"	"
41	K. Ghaniah, agent of K. starasayya Dospad channel June 1886	June 1886		330-0-0		"	"	"	"
42	B. Marindu, Buntur Channel excavation Aug 1886	Aug 1886		148-0-0		"	"	"	"
43	do Raising banks of Buntinilli Canal do	do		93-0-0		"	"	"	"

Executive Engineers for the month of
orders of Government.

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

October 1887

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

Orders by Government.

is only one clerk
on Rs. 15/ per month.

These items outstanding
for more than one year
are brought to the
notice of Government.

These items should be
adjusted without further delay.

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.	
<u>Provincial</u> <u>Thiwa Eastern.</u> <u>Miscellaneous Irregularities.</u> <u>Articles of European manufacture</u> <u>purchased in the local market.</u>									
44	Round bar iron, 5/8"	Aug ^r 1886	53	"	"	"	"	"	"
45	Do. 1/2"	Aug ^r 1887	59	"	"	"	"	"	"
46	Do. 1/4" (1885)	Oct ^r 1887	98	"	"	"	"	"	"
47	Flat bar 2"x1"	Aug ^r 1886	204	"	"	"	"	"	"
48	Sheet iron 3/6"	do	220	"	"	"	"	"	"
49	Do. 1/8"	April 1887	134	"	"	"	"	"	"
50	Do. 1/4"	Aug ^r 1886	1567	"	"	"	"	"	"
51	Do. 1/2"	April 1887	251	"	"	"	"	"	"
52	Do. 3/8"	do	399	"	"	"	"	"	"
53	Do. 10"x4"x1/2"	June 1887	1049	"	"	"	"	"	"
54	Copper Sheet 1/8"	April 1887	1141	"	"	"	"	"	"
55	Linseed oil, raw	Aug ^r 1886	295	"	"	"	"	"	"
56	Do. boiled	March 1887	138	"	"	"	"	"	"
57	Rafter nail 9d (1006)	Oct ^r 1887	96	"	"	"	"	"	"
<u>Local (Excluded).</u> <u>Excess over Appropriation.</u>									
58	Clearing silt in the salt creek from below Tidal Lock to the village of Gilakaladiudi.	Oct ^r 1887	"	"	"	1085	1736	651	159

Executive Engineers for the month of
orders of Government.

October. 1887

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

Orders by Government.

The sanction of the Government is awaited.

The Executive Engineer states that additional funds have been applied for in the statement of modification of Grant.

Noted
Noted

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.	
59	Local (Incorporated) Kistna Western Want of Estimate Constructing a culvert in the 1 st mile of good water channel at Kizampatam.	July 1887	493	493					

Executive Engineers for the month of
orders of Government.

October 1887

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

Orders by Government.

An estimate of Rs. 900/- was sanctioned by the Superintending Engineer for this work in his register No. 7 of 1886-87, under Incorporated Local Minor Original Works, Miscellaneous Public Improvements; as the estimate exceeds the prescribed limit of Rs. 500/-, the sanction of Government is necessary under Code para 267 (a).

The estimate was sanctioned by the S.E. II Circle in G.O. No. 312 W of 28 January 1888.

x En press

Examiner of P. W. Accounts, Madras.
To the S.E. II Circle
This the Examiner of P. W. Accounts
29/12
31/1
2-88

3170 w 72/11/07

REFERENCE TO MADRAS P. W. D. CODE.

PARAS.

P.W.D. No 10313

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

orig
CENTRAL OFFICE OF ACCOUNTS.

CIRCLE II

FUND Imperial, Provincial and Local

Ry 16-12-87 in draft
Provincial Statement of Objectionable Items in the
Accounts of Executive Engineers for the month
of September 1887.

No. _____



MADRAS,
December 1887.

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

No 25 w of 6th January 1888

Examiner of P. W. Accounts,
Madras.

B. W. G.

5/12/87

*With order
on the side*

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.	
	<u>Imperial</u>								
	<u>Civil Works</u>								
	<u>Buckingham Canal</u>								
1	Grant of Appropriation								
1	Opening Covelongbar	June 1887	"	"	"	5035	5035	"	
	<u>Provincial</u>								
	<u>Madras Division</u>								
	<u>Grant of Estimate</u>								
	<u>Land and Mills</u>								
2	Stone Manufacture	Sept 1886	"	2244	2244	"	"	"	162
3	Brick Manufacture	D ^o	"	1327	1327	"	"	"	4
	<u>Kistna Eastern Division</u>								
4	Stone Manufacture at Bezavada	July 1887	"	5254	5254	"	"	"	1131
5	D ^o at Tectanagaram	Sept 1887	"	2671	2671	"	"	"	789

Executive Engineers for the month of
orders of Government.

September 1887

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

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

Orders by Government.

The Executive Engineer states that the outlay will be adjusted as soon as the amount of contribution has been collected by the Civil Department.

No 252 of 6th January 1888

noted
noted

The Executive Engineer states that estimates for these works will be submitted.

Estimates for these works are awaited

The Executive Engineer states that estimates were sent to the Superintending Engineers for sanction.

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

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.	
	<u>Provincial</u> <u>Stores Division</u> <u>Miscellaneous Irregularities</u> <u>Excess over Reserve Stock limit.</u>								
5(a)	Subhead Miscellaneous—	"	"	"	"	500	768	268	"
5(b)	Total Stock—	"	"	"	"	16,500	21,594	5,094	"
	<u>Articles of European</u> <u>Manufacture purchased</u> <u>without the sanction of</u> <u>Government</u>								
6	Round Iron 910 lbs.	April 1887	"	65	"	"	"	"	"
7	Sheet Iron 740 "		"	69	"	"	"	"	"
8	Angle Iron, 7 cwt 19 1/2	August 1887	"	62	"	"	"	"	"
9	Flat Iron, 7 cwt 2 gr 22 lbs.		"	62	"	"	"	"	"
10	Sheet Iron, 739 lbs.		"	54	"	"	"	"	"
11	Round Iron, 1271 lbs.	Sept 1887	"	79	"	"	"	"	"
12	Sheet Iron, 1000 "		"	73	"	"	"	"	"

Executive Engineers for the month of
orders of Government.

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

September 1887

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

Orders by Government.

The total at end of September/87 includes the amount at the debit of stock manufacture and Land and Kilns for which no reserve has been sanctioned. Revised sanction appears necessary to cover excess.

Early steps should be taken for the removal of objection to these items.

The sanction of the Government to these purchases is awaited.

Early steps should be taken for the removal of objection to these items.

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.	
	<u>Provincial</u> <u>Kistna Eastern Division</u> <u>Mypellam. Irregularities</u> <u>Articles of European Manufacture</u> <u>purchased in the local market.</u>								
13	Round bar iron, 5/8"	Aug/86	"	53	"	"	"	"	"
14	Do 1/2"	Aug/86	"	59	"	"	"	"	"
15	Square bar 2"	March 1887	"	70	"	"	"	"	"
16	Do 3/4"	July/87	"	154	"	"	"	"	"
17	Do 1"	Aug/87	"	58	"	"	"	"	"
18	Flat bar 2x1"	Aug/86	"	204	"	"	"	"	"
19	Do 1 3/4 x 3/8	July/87	"	102	"	"	"	"	"
20	Sheet iron 3/16"	Aug/86	"	220	"	"	"	"	"
21	Do 1/8"	April/87	"	134	"	"	"	"	"
22	Do 1/4"	Aug/86	"	1567	"	"	"	"	"
23	Do 1/2"	April/87	"	251	"	"	"	"	"
24	Do 3/8"	Do	"	399	"	"	"	"	"
25	Do 10x4x1/4	June/87	"	1049	"	"	"	"	"
26	Copper Sheet 1/8"	April/87	"	114	"	"	"	"	"
27	Lined oil raw	Aug/86	"	295	"	"	"	"	"
28	Do boiled	March/87	"	138	"	"	"	"	"
29	Revet iron 5/8"	May/87	"	164	"	"	"	"	"

Executive Engineers for the month of
orders of Government.

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

September 1887

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

Orders by Government.

Sanction of Government
is awaited

Early steps should be taken
for the removal of objection
to these items.

Provincial statement of Objectionable Items in the accounts of
requiring the

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

Executive Engineers for the month of
orders of Government.

September 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.	
	<u>Provincial</u>								
	<u>Nellore Division</u>								
	<u>Miscellaneous Irregularities</u>								
	<u>Departmental Labor</u>								
	<u>employed on Contract</u>								
	<u>Works charged to Works</u>								
	<u>instead of to the Con-</u>								
	<u>tractors concerned.</u>	November 1886.							
	Kannigiri reservoir, Earth-								
	work and revetment	"	217562	574	"	"	"	"	"
	Eastern channel Drainage								
	Culvert 6 mile 330'	"	3306	1	"	"	"	"	"
30	D ^o at 9 mile 3300'	"	3370	4	"	"	"	"	"
	D ^o Excavation and								
	Banking, II Section	"	40200	18	"	"	"	"	"
	D ^o Minor channel								
	3 miles 3960' Right Bank								
	Excavation of channel	"	6785	45	"	"	"	"	"
	Excavating Indivarti								
	Drainage channel Earthwork	"	3800	153	"	"	"	"	"
	Alluv Branch Channel								
	2 Falls in 1 st and 2 nd miles	"	6000	531	"	"	"	"	"
	D ^o Excavation and								
	Banking	"	9500	197	"	"	"	"	"
	Pepper River Flood embank-								
	ment from Sangam to Mal-	"	177261	105	"	"	"	"	"
	gudi Embankment								

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

Orders by Government.

The irregularity in ad-
justing the cost of de-
partmental labor as a
charge to work direct
instead of to the contract
or for whom the work
was done, is again
brought to notice. It
is desirable that the

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.	
	<u>Provincial</u> <u>Mellore Division.</u>								
	<u>Miscellaneous Irregularities</u> <u>Departmental Labor Fee (Contd).</u>								
	Ulavapalle Branch Channel Excavation & Banking 1886.		29940	189	"				
	Eastern Channel Bridge at Ghiles 8 furlongs.		5720	5	"				
30 (Contd)	Do Minor channel 3 mile 3960' Right Bank Iron aqueduct.		3824	9	"				
	Flood embankment between Radammalla and Izuviladinne.		3600	3	"				
	<u>Krishna Eastern Division.</u>								
	<u>Excess of Stock Balance over Sanctioned Limit.</u>								
31	Metal.	June 87	6500	7457	"				
	<u>Mellore Division</u> <u>Late Submission of the accounts for September 87.</u>								
32	The accounts portion was received on the 24 th October 1887. The vouchers and Work Vouchers were received								

Executive Engineers for the month of September 1887
orders of Government.

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

Orders by Government.

Executive Engineer should report the circumstances under which he is doing work which should have been done by the Contractor.

The special report called for from the Superintending Engineer in G.O. no 3170 is dated 22nd November 87 is awaited

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

Noted
W.H.

The delay in the submission of the complete accounts which were due in this office on the 20th October 87 is brought to the special

Provincial statement of Objectionable Items in the accounts of requiring the

Executive Engineers for the month of *September* 188*7*
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.	
32	<i>Provincial Mysore Division Miscellaneous Irregularities Late Submission of the accounts (Contd) on the 4th November 1887. The account of Piece-Workers, Extract from Contractors' Ledger and the Divisional Objectionable Items Statements were received on the 5th Nov 87.</i>								
	<i>Kistna Eastern Division For inspection of the Sub-Divisional Office. South Sub-division</i>								
33	<i>Delay in the receipt of monthly accounts in the Central office. Account due on the 24th October 87 received 1st November 87.</i>								

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

Orders by Government.

notice of the Government. The Executive Engineer states that the delay is owing to insufficient establishment and that the matter has been reported to the Superintending Engineer.

Steps should be taken for the punctual submission of the accounts in future.

The non-inspection of the Southern Sub-divisional office since February 87, is brought to the notice of the Government with reference to Code para 317.

The sub-division should be inspected with the least possible delay.

The Executive Engineer states that the delay in submission of accounts is due to extra work caused by the amalgamation of the Guduvada Division and is quite unavoidable. The extra assistance allowed to the accountant owing to this amalgamation

Arrangements should be made for the punctual submission of accounts in future.

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.	
<u>Incorporated Local</u>									
<u>Krishna Western Division.</u>									
<u>Point of Estimate.</u>									
34	Constructing a culvert in the 1 st mile of good water channel at Nizampatnam.	July 1887	"	493	493	"	"	"	7
<u>Excluded Local</u>									
<u>Krishna Eastern Division.</u>									
<u>Excess over Estimate</u>									
35	Clearing silt in the salt creek from below Tidal lock to the village of Gilakaladivi.	August 1887	1560	2033	473	"	"	"	259

Executive Engineers for the month of
orders of Government.

September 1887

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
is only one clerk on Rs 15/- per month. An estimate of Rs. 900/- was sanctioned by Superintending Engineer for this work in his register No. 7 of 1886-87, under Incorporated Local Original Works, Miscellaneous Public Improvements; as this is over Rs 500/-, the sanction of Government is necessary under Code para 267(a). The Executive Engineer states that the work is completed and that the Completion Certificate will be submitted shortly.	Early steps should be taken for the removal of objection to this item. Noted & noted. 26.12.87 Cur 26/12 26/12

W. H. M. S. R. C.
Examiner of P. W. Accounts,
Madras.

29/12/87

20. The fr. in Circle
thru the P. W. Accounts
the Exam. M. S. R. C.