

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

8th December 1879, No. 3,132 W.

General.
Account.

LOCAL.

Read the following paper :—

PART I.—Irregularities with respect to Estimate up to the Month of August 1879.

Item Number.	Particulars.	Number of Appearances in Statements of Objectionable Items.	Month in the Accounts of which Objectionable Expenditure first appeared.	Amount of Estimate and Appropriation.	Expenditure up to Date.	Excess over Estimate and Appropriation.	Expenditure during Month.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Local Government.
	WITHOUT ESTIMATE AND APPROPRIATION.								
	BELLARY DISTRICT.								
	Bellary Circle, Bellary Division.								
1	Avenue repairs	2	July 1879 ..	..	411	411	178	The Superintending Engineer, Second Circle, reports, under date the 30th September 1879, that the avenues will be handed over to the Revenue Department, and the expenditure will likewise be transferred through the proper channel.	ORDER THEREON, 8th December 1879, No. 3,132 W. 1. The requisite transfers should be effected as early as practicable. It is observed that funds to the extent of Rs. 2,000 are provided for this item in Part II of the Circle Budget under "Other Agency."
	CHINGLEPUT DISTRICT.								
	Chingleput Circle, Chingleput Division.								
2	Road from Porlapalliem to Korattur via Tinnanur Railway Station.	4	May ..	..	372	372	9	The Superintending Engineer, Third Circle, reports, under date the 9th October 1879, that the expenditure can be met from the saving on other works. As to the estimate nothing has been stated in the Statement of Objectionable Items for August 1879.	2. The Superintending Engineer will at once explain the circumstances under which this work has been undertaken in the absence of estimate and appropriations.

PART I.—Irregularities with respect to Estimate up to the Month of August 1879—*cont.*

Item Number.	Particulars.	Number of Appearances in Statements of Objectionable Items.	Month in the Accounts of which Objectionable Expenditure first appeared.	Amount of Estimate and Appropriation.	Expenditure up to Date.	Excess over Estimate and Appropriation.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Local Government.
	WITHOUT ESTIMATE AND APPROPRIATION— <i>cont.</i>			RS.	RS.	RS.		
3	GODAVARI DISTRICT. Ellore Circle, Western Delta Division. Maintenance of avenues ..	4	May 1879 ..	..	1,191	1,191	463	3. The Superintending Engineer will expedite the submission of the information required for the removal of the objection in regard to this item.
4	KISTNA DISTRICT. Guntūr and Masulipatam Circles, Guntūr Division. Maintenance of avenues in Guntūr Circle.	3	" " "	..	1,017	1,017	81	4. Do. do.
5	Guntūr and Masulipatam Circles, Western Delta Division. Maintenance of road avenues.	2	July " "	..	398	398	..	5. <i>Vide</i> paragraph 1 above.
	TOTAL ..	..	..	..	3,389	3,389	731	
6	WITHOUT ESTIMATE. CHINGLEPUT DISTRICT. Chingleput Circle, Chingleput Division. Ramanajary road ..	6	March " "	..	2,037	2,037	..	6. The Superintending Engineer will see that no further time is lost in replying to Chief Engineer's memorandum, No. 2,751, dated 15th August 1879.

7	KISTNA DISTRICT. Guntūr and Masulipatam Circles, Guntūr Division. Road from Narsaraopet to Vinukonda.	26	April 1877 ..	..	5,929	5,929	..	7. <i>Vide</i> paragraph 11 of Proceedings No. 2,895 W., dated 15th November 1879.
8	CUDDAFAH DISTRICT. Madanapalle Circle, Madanapalle Division. Completing the Coorly Ghant in Cuddapah Division.	5	" 1879 ..	..	508	508	..	8. An estimate for this work was sanctioned in G.O., No. 2,990 W., dated 25th November 1879.
9	NELLORE DISTRICT. Nellore Circle, Nellore Division. Road from Kodavallur to Buchireddipolliem.	13	Aug. 1878 ..	..	771	771	..	9. The submission to Government of these estimates should be expedited.
10	Road from Guntūr to Tikkanavaram.	10	Nov. " "	..	1,001	1,001	..	
11	Road from Nkyudupet to Dugurazpatnam.	10	" " "	..	740	740	..	
12	Road from Venkatagiri to Rāpūr.	10	" " "	..	521	521	..	
13	Road from Podalakur to Rāpūr.	10	" " "	..	925	925	..	
14	NORTH ARCOT DISTRICT. Chittoor Circle, Nellore Division. Repairing Road on Great Western Trunk Road.	5	April 1879 ..	..	225	225	..	10. The Superintending Engineer will explain the authority and circumstances under which this outlay was incurred, <i>vide</i> paragraph 19 of G.O., No. 2,417 W., dated 23rd September 1879.
15	VIZAGAPATAM DISTRICT. Vizagapatam Circle, Vizagapatam Division. Rebuilding southern abutment and arch of Chittivala bridge.	13	July 1878 ..	..	2,747	2,747	55	11. <i>Vide</i> paragraph 21 of G.O., No. 2,895 W., dated 15th November 1879.

PART I.—Irregularities with respect to Estimate up to the Month of August 1879—*cont.*

Item Number.	Particulars.	Number of Appearances in Statements of Objectionable Items.	Month in the Accounts of which Objectionable Expenditure first appeared.	Amount of Estimate and Appropriation.	Expenditure up to Date.	Excess over Estimate and Appropriation.	Expenditure during Month.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Local Government.
WITHOUT ESTIMATE <i>—cont.</i>									
VIZAGAPATAM DISTRICT—cont.									
<i>Vizagapatam Circle, Vizagapatam Division—cont.</i>									
16	Completing the road from Vizianagaram to Nathavalsa.	4	May 1879..	..	4,662	4,662	10	The Executive Engineer in his Statement of Objectionable Items for July 1879 states that an estimate is under revision.	12. The revision of the estimate should be expedited.
17	Repairing bridges, &c., on the Vizagapatam-Vamulavalsa road.	3	June „ ..	..	715	715	..	The Executive Engineer in his Statement of Objectionable Items for August 1879 states that this work is an incomplete one of 1877-78, sanctioned by the Local Fund Board in their No. 594, dated 6th August 1877. The objection on the work cannot be removed till the receipt of the required estimate sanctioned.	13. The Superintending Engineer will arrange for an intimation of this sanction being made to the Examiner, Public Works Accounts, in the usual course.
	Total ..			..	20,781	20,781	45		
EXCESS OVER ESTIMATE.									
CHINGLEPUT DISTRICT.									
<i>Chingleput Circle, Chingleput Division.</i>									
18	Road from Kodambakum to Sriperumbudur.	6	March 1879..	1,760	2,228	478	..	The Superintending Engineer, Third Circle, reports, under date the 9th October 1879, that the revised estimates are not required for these completed works. The objections however cannot be removed till the receipt of the completion reports.	14. The submission of the completion reports should be expedited.
19	Johannes' Road, Saidpet ..	6	„ „ ..	200	416	216	..		
MADYRA DISTRICT.									
<i>Dindigul Circle, Dindigul Division.</i>									
20	Road No. 32, Dindigul to Aravakurchi.	11	Oct. 1878 ..	16,400	17,124	1,724	..	The Superintending Engineer, Fifth Circle, refers to G.O., No. 1,445 (Financial Department), of 8th July 1875, quoted in the Local Fund Budget for 1878-79. In the Government Order above referred to an estimate for Rs. 15,400 was sanctioned and already admitted. The expenditure on the work having exceeded that estimate as appears in this statement the work is still objectionable.	15. The submission of a revised estimate should be expedited.

KISTNA DISTRICT.									
<i>Guntur and Masulipatam Circles, Western Delta Division.</i>									
21	Construction of road from Voleroo to Nizampatam.	38	April 1876 ..	14,050	16,059	2,009	..	The Assistant to the Superintending Engineer, First Circle, states, under date the 5th August 1879, that the excess outlay can be recovered by the transfer of materials at site. The Assistant to the Superintending Engineer, First Circle, states, under date the 5th August 1879, that the excess will be recovered by the transfer of materials to other works, and that the Sub-divisional Officer has been referred to to furnish a revised estimate if necessary. Further informations regarding the above two works have not been received in this office.	16. The recovery should be arranged for at an early date.
22	Constructing road from Guntur to Iyloor.	25	May 1877 ..	1,56,515	1,60,682	4,167	..		17. Do. de.
TANJORE DISTRICT.									
<i>Nagapatam Circle, Nagapatam Division.</i>									
23	Restoration of 5 miles of Road No. 27 from Kottoor to Sengaudy.	8	Jan. 1879 ..	13,700	14,054	354	..	The Superintending Engineer, Fifth Circle, reports, under date the 4th October 1879, that the supplemental estimate has since been returned to the Divisional Officer for revision.	18. The revision of the estimate should be expedited.
VIZAGAPATAM DISTRICT.									
<i>Vizagapatam Circle, Vizagapatam Division.</i>									
24	Trunk road from Vamulavalsa.	6	Mar. „ ..	3,575	4,315	740	..	The Executive Engineer reports, under date the 22nd September 1879, that the excess expenditure was sanctioned in Revenue Board's Proceedings, No. 7,894 of 19th August 1879. The above Proceedings does not state anything regarding the estimate; but authorises the Examiner to admit the excess expenditure incurred in 1877-78 without appropriation. The work appears to have been completed as there is no further expenditure thereon in the current year. The Executive Engineer will be asked to submit completion report if the work is completed, if not to get a revised estimate sanctioned.	19. The submission of the completion report should be expedited.
MALABAR DISTRICT.									
<i>Calicut and Tellicherry Circles, Wynnad Division.</i>									
25	Periah Road to Manantoddy and Mysore frontier.	35	July 1876 ..	2,12,900	2,43,299	30,399	..	In the Revenue Board's Proceedings, No. 2,697 of 17th September 1879, it is stated that a revised estimate, amounting to Rs. 2,51,283, was submitted for the sanction of Government.	20. The estimate for this work was returned for revision with Chief Engineer's memorandum, No. 3,211, dated 17th October 1879. Its return should be expedited.
26	Road from Calicut to Mysore frontier via Tanracheri Ghaut and Sultan's Battery, &c.	11	Oct. 1878 ..	13,820	19,238	5,418	..	The completion report for this work has been received and submitted to Government for sanction.	21. A reference on the subject of this excess has been made to the Superintending Engineer, vide Chief Engineer's memorandum.
	Total ..	..	..	4,31,910	4,77,415	45,505	..		

PART II.—Irregularities with respect to Appropriation up to the Month of August 1879.

Item Number.	Particulars.	Number of Appearances in Statements of Objectionable Items.	Month in the Accounts of which Objectionable Expenditure first appeared.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	Expenditure during Month.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Local Government.
WITHOUT APPROPRIATION.									
Cuddapah District.									
<i>Cuddapah Circle, Cuddapah Division.</i>									
1	Madras road constructing a bridge of one arch.	3	June 1879 ..	..	874	874	94	The Superintending Engineer, Second Circle, reports, under date the 21st October 1879, that the President of Local Fund Board has appropriated funds for this work, but the sanction of the Board of Revenue is awaited.	22. The Board will be requested to arrange for the necessary communication being made to the Examiner of Public Works Accounts.
Nilgiri District.									
<i>Nilgiri Circle, Nilgiri Division.</i>									
2	Improving the road from Ooty to Davashokoy.	4	May ..	..	1,089	1,089	60	The Superintending Engineer, Fourth Circle, reports, under date the 29th July 1879, that funds have been provided from the Reserve of 1879-80. The above sanction however was not communicated to this office by the Board of Revenue.	23. Do. do.
Tinnevely District.									
<i>Tinnevely Circle, Sâtur Division.</i>									
3	Closing breaches of Road No. 27 A.	2	July ..	..	1,238	1,238	16	The Executive Engineer in his Statement of Objectionable Items for August 1879 states that these works being incomplete ones of last year have been proceeded with under the authority of the Revenue Board's Proceedings, No. 769 of 24th March 1879, but nothing has been stated as to the funds required for these works.	
4	Repairing damages of Road No. 24.	1	Aug. ..	..	675	675	663		
Tinnevely District.									
<i>Tinnevely Circle, Tinnevely Division.</i>									
5	Veeraragavapuram to Road No. 9, via Kurukutorai.	2	July ..	..	794	794	68	The Executive Engineer has not given any information regarding this work in his Statement of Objectionable Items for August 1879.	24. The Board will be so good as to arrange for the required appropriations being made in regard to these items. The necessary applications should be submitted through the Local Fund Board where this has not already been done.

6	Repairs to Road No. 8, Melapalaiyam branch.	1	Aug. "	..	936	936	688	The Superintending Engineer, Fifth Circle, reports, under date the 24th September 1879, that the expenditure was incurred at the request of the President, Local Fund Board, but nothing has been stated as regards the appropriation of funds.
MALABAR DISTRICT.								
Calicut and Tellicherry Circles, Wynaad Division.								
7	Periah Ghat retrace	5	April "	..	2,355	2,355	..	The Superintending Engineer, Fourth Circle, reports in the Statement of Objectionable Items for July 1879, that the appropriation of funds by the Board of Revenue is awaited.
Total ..		..	..	..	7,961	7,961	1,459	

Miscellaneous Irregularities.

Division.	Name of Work.	Number of Appearances in Statements of Objectionable Items.	Month in the Accounts of which Objectionable Expenditure first appeared.	Number of Works.	Amount of Estimate.	Amount Expended.	Remarks by Examiner.	Orders by Local Government.
COMPLETION REPORTS NOT SUBMITTED TO EXAMINER.								
<i>Works above Rs. 2,500.</i>								
Tanjore	Road No. 15, from Combacorum to Adirampatam.	6	Mar. 1879	..	3,500	2,171	Completed in March 1879	25. The Superintending Engineer will at once explain the delay in submitting these reports to the Examiner
Do.	Do. " 2, from Shiyâdi to Salem	6	" "	..	2,640	1,911	Do. do.	
Do.	Do. " 28, from Coleroon bridge to Nandalûr bridge.	6	" "	..	3,360	2,789	Do. do.	
Do.	Road from Mâyavaram to Tiruturaiipondi	6	Nov. 1878	..	3,675	3,563	Do. in November 1878	
Nellore	Constructing first-class choultry at Sullurpet	10	Aug. 1879	..	6,050	6,927	Do. in August 1879	
Ongole	Repairing Great Northern Road	1	" "	..	12,000	11,820	Do. do.	
Do.	Do. road from Kâvâdi to Udayagiri	1	" "	..	2,500	2,503	Do. do.	
Madanapalle	Road from Râjampet to Kadiri via Kayachoti	1	" "	..	4,960	2,563	Do. do.	
Do.	Do. from Râjachoti to Ungaloo	1	" "	..	4,470	2,413	Do. do.	
Do.	Do. from Madanapalle to Nagapatia pass, &c.	1	" "	..	3,700	2,231	Do. do.	
Do.	Trunk Road No. 17 from Chittoor to Kurnool, &c.	1	" "	..	6,740	2,777	Do. do.	
Do.	Do. " 18 from Chittoor to Bombay frontier, &c.	1	" "	..	7,160	4,717	Do. do.	26. The submission of these should be expedited.
<i>Works below Rs. 2,500.</i>								
Rajahmundry		..	..	1	135	75	Government are particularly requested to impress upon the Superintending Engineers the importance of a more punctual submission of completion reports.	
Nagapatam		..	..	2	1,020	621		
Tinnevely		..	..	1	300	1,232		
Tanjore		..	..	28	18,170	16,699		
Godâvari, West-		..	..	1	400	384		
Godâvari, East-		..	..	1	220	204		
ern Delta.		..	..	1				
Central Delta.		..	..	1				

Division.	Name of Work.	Number of Appearances in Statements of Objectable Items.	Month in the Accounts of which Objectable Expenditure first appeared.	Number of Works.	Amount of Estimate.	Amount Expended.	Remarks by Examiner.	Orders by Local Government.
COMPLETION REPORTS NOT SUBMITTED TO EXAMINER—cont. <i>Works below Rs. 2,500—cont.</i>								
Kistna, Eastern Delta.		..	..	3	Rs. 1,500	Rs. 1,502	Government are particularly requested to impress upon the Superintending Engineer the importance of a more punctual submission of completion reports.	
Vizagapatnam		..	..	1	.. 143	143		
Guntur		..	..	1	.. 99	99		
Madanapalle		..	..	13	6,917	5,004		
Cuddapah		..	..	4	.. 3,845	3,781		
Ongole		..	..	5	.. 1,920	2,016	Without these monthly abstracts of work done this office is unable to examine the rates at which the Executive Engineer is working in order to check an impending excess over an estimate.	27. The submission of these should be expedite.
Canara		..	..	1	.. 165	165		
Nilgiri		..	..	1	.. 1,200	1,358		
Kistna, Western Delta.		..	..	1	.. 35,000	32,588		
Bindigul	Constructing Road No. 5 from Madura to Ulinagarum.	For March 1879 ..	..	1	26,000	1,323		
Madura	Closing breaches on Road No. 1 (3rd, 4th, 7th, 8th, and 9th miles).	For June and July 1879 ..	..	1	96,600	93,642	The submission of these should be expedite.	
Tanjore	Road No. 57 from Therukattupally to Great Southern India Railway Station at Badalur.	For July 1879 ..	..	1	40,200	25,655		
Do.	Road from Sembanarkoil on Road No. 31 to Mulladai on Road No. 12.	For March 1879 ..	..	1	28,000	4,905		
Canara	Constructing Cubbinholay bridge	For March 1879 ..	..	1	27,250	26,314		
Do.	Metallizing Road No. 1 ..	From June to August 1879 ..	..	1	23,100	16,402		
Do.	Do. do. No. 2 ..	From April 1878 to March 1879.	..	1	45,910	35,171	Without these monthly abstracts of work done this office is unable to examine the rates at which the Executive Engineer is working in order to check an impending excess over an estimate.	
Vizagapatnam	Completing Great Northern trunk road from Kosta to Chicacole.	For July and August 1879 ..	..	1	23,070	585		
Do.	Portion of road from Palakonda towards Chicacole.	From June to August 1879 ..	..	1	..	4,662		
Do.	Completing the road from Vizianagrum to Nathavalsa.	From May to August 1879 ..	..	1	..	2,747		
Do.	Improvements to the Chittivalsa bridge	From April to August 1879.	..	1	20,641	13,239		
Do.	Road between Veeragattam and Parvatipur ..	For March 1879 ..	..	1	17,089	15,313	Without these monthly abstracts of work done this office is unable to examine the rates at which the Executive Engineer is working in order to check an impending excess over an estimate.	
Do.	Do. from Palconda to Parvatipur ..	For June and July 1879 ..	..	1	51,200	39,432		
Kistna, Eastern Delta.	Sanding road from Masulipatam to Kottapalem ..	For August 1879 ..	..	1	40,000	1,761		
Nellore	Road from Venkatagiri to Nayudupet ..	For December 1878	..	1	..	..		

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
" the Financial Department.
" the Examiner of Public Works Accounts.
Exd. S. T. Austin.
Spare Copies

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

8th December 1879, No. 3,132 W.

General.
Account.

Read the following paper:—

LOCAL.

PART I.—Irregularities with respect to Estimate up to the Month of August 1879.

Item Number.	Particulars.	Number of Appearances in Statements of Objectable Items.	Month in the Accounts of which Objectable Expenditure first appeared.	Amount of Estimate and Appropriation.	Expenditure up to Date.	Excess over Estimate and Appropriation.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Local Government.
WITHOUT ESTIMATE AND APPROPRIATION.								
BELLARY DISTRICT.								
Bellary Circle, Bellary Division.								
1	Avenue repairs ..	2	July 1879 ..	..	411	178	The Superintending Engineer, Second Circle, reports, under date the 30th September 1879, that the avenues will be handed over to the Revenue Department, and the expenditure will likewise be transferred through the proper channel.	ORDER THEREON, 8th December 1879, No. 3,132 W. 1. The requisite transfers should be effected as early as practicable. It is observed that funds to the extent of Rs. 2,000 are provided for this item in Part II of the Circle Budget under "Other Agency."
CHINGLEPUT DISTRICT.								
Chingleput Circle, Chingleput Division.								
2	Road from Periapalliem to Korattur via Timmanur Railway Station.	4	May ..	..	372	9	The Superintending Engineer, Third Circle, reports, under date the 9th October 1879, that the expenditure can be met from the saving on other works. As to the estimate nothing has been stated in the Statement of Objectable Items for August 1879.	2. The Superintending Engineer will at once explain the circumstances under which this work has been undertaken in the absence of estimate and appropriations.

PART I.—Irregularities with respect to Estimate up to the Month of August 1879—*cont.*

Item Number.	Particulars.	Number of Appearances in Statements of Objectable Items.	Month in the Accounts of which Objectable Expenditure first appeared.	Amount of Estimate and Appropriation.	Expenditure up to Date.	Excess over Estimate and Appropriation.	Month.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Local Government.
WITHOUT ESTIMATE AND APPROPRIATION—<i>cont.</i>									
GODAVARI DISTRICT.									
<i>Ellore Circle, Western Delta Division.</i>									
3	Maintenance of avenues ..	4	May 1879 ..	..	1,191	1,191	463	The Assistant to the Superintending Engineer, First Circle, states in the Statement of Objectable Items for May 1879, that the expenditure on the work is to be met from the allotment, Rs. 6,500, provided in the current year's budget. As the appropriation required for this work is not known in this office, the Superintending Engineer has been written to to distribute the sum of Rs. 6,500 to each of the works concerned, and a reply thereto is awaited.	3. The Superintending Engineer will expedite the submission of the information required for the removal of the objection in regard to this item.
KISTNA DISTRICT.									
<i>Guntur and Masulipatam Circles, Guntur Division.</i>									
4	Maintenance of avenues in Guntur Circle.	3	" " "	..	1,017	1,017	81	Funds having been allotted in a lump sum for the maintenance of avenues in the current year's budget, a reference has been made to the Superintending Engineer on the subject of the distribution of the allotment to the works concerned, and a reply thereto is awaited.	4. Do. do.
<i>Guntur and Masulipatam Circles, Western Delta Division.</i>									
5	Maintenance of road avenues.	2	July " "	..	398	398	..	The Executive Engineer has not given any information regarding this work in his Statement of Objectable Items for August 1879, nor has the statement to be submitted with the remarks of the Superintending Engineer been received in this office.	5. <i>Vide</i> paragraph 1 above.
WITHOUT ESTIMATE.									
CHINGLEPUT DISTRICT.									
<i>Chingleput Circle, Chingleput Division.</i>									
6	Ramanjary road ..	6	March " "	..	2,037	2,037	..	The Superintending Engineer, Third Circle, in reply to this office memorandum, No. 2 C.B. of 8th October 1879, states that a correspondence is going on regarding this work between his office and the office of the Executive Engineer, Chingleput Division.	6. The Superintending Engineer will see that no further time is lost in replying to Chief Engineer's memorandum, No. 2,751, dated 16th August 1879.

KISTNA DISTRICT.									
Guntur and Masulipatam Circles, Guntur Division.									
7	Road from Narsanopet to Vinukonda.	26	April 1877 ..	..	5,929	5,929	..	The Superintending Engineer, First Circle, reports in his letter No. 961 K.S., of 13th September 1879, that an urgent reminder has been sent to the officer in charge, Guntur Division, for the early submission of an estimate for this work.	7. <i>Vide</i> paragraph 11 of Proceedings No. 2,895 W., dated 15th November 1879.
CUDDAPAH DISTRICT.									
Madanapalle Circle, Madanapalle Division.									
8	Completing the Coorly Ghaut in Cuddapah Division.	5	" 1879 ..	..	508	508	..	The Executive Engineer reports, under date the 20th September 1879, that an estimate was submitted to the Superintending Engineer on the 23rd January 1879, and a Statement of Objectionable Items to be submitted by him, through the Superintending Engineer, has not as yet been received in this office for August 1879.	8. An estimate for this work was sanctioned in G.O., No. 2,990 W., dated 25th November 1879.
NELLORE DISTRICT.									
Nellore Circle, Nellore Division.									
9	Road from Kodavalur to Buchireddipolliem.	13	Aug. 1878 ..	..	771	771	..	The Superintending Engineer, Second Circle, reports, under date the 17th October 1879, that the estimates have been sent to the Local Fund Board to be transmitted to Government for sanction.	9. The submission to Government of these estimates should be expedited.
10	Road from Gadur to Tikka-varam.	10	Nov. " "	..	1,001	1,001	..		
11	Road from Náyudupet to Dugavázpatnam.	10	" " "	..	740	740	..		
12	Road from Venkatagiri to Rápur.	10	" " "	..	521	521	..		
13	Road from Podalakur to Rápur.	10	" " "	..	925	925	..		
NORTH ARCOT DISTRICT.									
Chittoor Circle, Vellore Division.									
14	Repairing Road on Great Western Trunk Road.	5	April 1879 ..	..	225	225	..	Information regarding this work has not been received either from the Executive or the Superintending Engineer in the Statement of Objectionable Items submitted to this office for August 1879.	10. The Superintending Engineer will explain the authority and circumstances under which this outlay was incurred, <i>vide</i> paragraph 19 of G.O., No. 2,417 W., dated 23rd September 1879.
VIZAGAPATAM DISTRICT.									
Vizagapatam Circle, Vizagapatam Division.									
15	Rebuilding southern abutment and arch of Chittivalsa bridge.	13	July 1878 ..	..	2,747	2,747	55	The Executive Engineer reports, under date the 22nd September 1879, that the required estimate has been submitted to the Superintending Engineer for sanction. A Statement of Objectionable Items required to be submitted through the Superintending Engineer has not as yet been received in this office for August 1879.	11. <i>Vide</i> paragraph 21 of G.O., No. 2,895 W., dated 15th November 1879.

PART I.—Irregularities with respect to Estimate up to the Month of August 1879—*cont.*

Item Number.	Particulars.	Number of Appearances in Statements of Objectable Items.	Month in the Accounts of which Objectable Expenditure first appeared.	Amount of Estimate and Appropriation.	Expenditure up to Date.	Excess over Estimate and Appropriation.	Expenditure during Month.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Local Government.
	WITHOUT ESTIMATE — <i>cont.</i>			RS.	RS.	RS.	RS.		
	VIZAGAPATAM DISTRICT— <i>cont.</i> Vizagapatam Circle, Vizagapatam Division— <i>cont.</i>								
16	Completing the road from Vizianagarum to Nathavalsa.	4	May 1879..	..	4,662	4,662	10	The Executive Engineer in his Statement of Objectable Items for July 1879 states that an estimate is under revision.	12. The revision of the estimate should be expedited.
17	Repairing bridges, &c., on the Vizagapatam-Vanulavalsa road.	3	June " "	..	715	715	..	The Executive Engineer in his Statement of Objectable Items for August 1879 states that this work is an incomplete one of 1877-78, sanctioned by the Local Fund Board in their No. 594, dated 6th August 1877.	13. The Superintending Engineer will arrange for an intimation of this sanction being made to the Examiner, Public Works Accounts, in the usual course.
	Total ..			..	20,781	20,781	45	The objection on the work cannot be removed till the receipt of the required estimate sanctioned.	
	EXCESS OVER ESTIMATE.								
	CHINGLEPUT DISTRICT. Chingleput Circle, Chingleput Division.								
18	Road from Kōdambākum to Sriperumbudur.	6	March 1879..	1,750	2,238	478	..	The Superintending Engineer, Third Circle, reports, under date the 9th October 1879, that the revised estimates are not required for these completed works.	14. The submission of the completion reports should be expedited.
19	Johannes' Road, Suidāpet ..	6	" " "	200	416	216	..	The objections however cannot be removed till the receipt of the completion reports.	
	MADURA DISTRICT. Dindigul Circle, Dindigul Division.								
20	Road No. 32, Dindigul to Aravakurchi.	11	Oct. 1878 ..	15,400	17,124	1,724	..	The Superintending Engineer, Fifth Circle, refers to G.O., No. 1,445 (Financial Department), of 8th July 1875, quoted in the Local Fund Budget for 1878-79.	15. The submission of a revised estimate should be expedited.
								In the Government Order above referred to an estimate for Rs. 15,400 was sanctioned and already admitted. The expenditure on the work having exceeded that estimate as appears in this statement the work is still objectionable.	

	KISTNA DISTRICT.								
	Guntur and Masilipatam Circles, Western Delta Division.								
21	Construction of road from Voleroo to Nizampatam.	38	April 1876 ..	14,050	16,059	2,009	..	The Assistant to the Superintending Engineer, First Circle, states, under date the 5th August 1879, that the excess outlay can be recovered by the transfer of materials at site.	16. The recovery should be arranged for at an early date.
22	Constructing road from Guntur to Iyloor.	25	May 1877 ..	1,56,515	1,60,682	4,167	..	The Assistant to the Superintending Engineer, First Circle, states, under date the 5th August 1879, that the excess will be recovered by the transfer of materials to other works, and that the Sub-divisional Officer has been referred to to furnish a revised estimate if necessary.	17. Do. de.
	TANJORE DISTRICT. Negapatam Circle, Negapatam Division.							Further informations regarding the above two works have not been received in this office.	
23	Restoration of 5 miles of Road No. 27 from Kottoor to Sengaudy.	8	Jan. 1879 ..	13,700	14,054	354	..	The Superintending Engineer, Fifth Circle, reports, under date the 4th October 1879, that the supplemental estimate has since been returned to the Divisional Officer for revision.	18. The revision of the estimate should be expedited.
	VIZAGAPATAM DISTRICT. Vizagapatam Circle, Vizagapatam Division.								
24	Trunk road from Vanalavalsa.	6	Mar. " "	3,575	4,315	740	..	The Executive Engineer reports, under date the 22nd September 1879, that the excess expenditure was sanctioned in Revenue Board's Proceedings, No. 7,804 of 18th August 1879.	19. The submission of the completion report should be expedited.
	MALABAR DISTRICT. Calicut and Tellicherry Circles, Wynad Division.							The above Proceedings does not state anything regarding the estimate; but authorises the Examiner to admit the excess expenditure incurred in 1877-78 without appropriation.	
25	Periah Road to Manantoddy and Mysore frontier.	35	July 1876 ..	2,12,900	2,43,299	30,399	..	The work appears to have been completed as there is no further expenditure thereon in the current year. The Executive Engineer will be asked to submit completion report if the work is completed, if not to get a revised estimate sanctioned.	20. The estimate for this work was returned for revision with Chief Engineer's memorandum, No. 3,211, dated 17th October 1879. Its return should be expedited.
26	Road from Calicut to Mysore frontier via Tāmraçhēri Ghaut and Sultan's Battery, &c.	11	Oct. 1878 ..	13,820	19,238	5,418	..	In the Revenue Board's Proceedings, No. 2,637 of 17th September 1879, it is stated that a revised estimate, amounting to Rs. 2,61,283, was submitted for the sanction of Government.	21. A reference on the subject of this excess has been made to the Superintending Engineer, vide Chief Engineer's memorandum.
	Total ..	..	..	4,31,910	4,77,415	45,505	..	The completion report for this work has been received and submitted to Government for sanction.	

PART II.—Irregularities with respect to Appropriation up to the Month of August 1879.

Item Number.	Particulars.	Number of Appearances in Statements of Objectionable Items.	Month in the Accounts of which Objectionable Expenditure first appeared.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	Expenditure during Month.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Local Government.
WITHOUT APPROPRIATION.									
Cuddapah District.									
<i>Cuddapah Circle, Cuddapah Division.</i>									
1	Madras road constructing a bridge of one arch.	3	June 1879 ..	..	874	874	94	The Superintending Engineer, Second Circle, reports, under date the 21st October 1879, that the President of Local Fund Board has appropriated funds for this work, but the sanction of the Board of Revenue is awaited.	22. The Board will be requested to arrange for the necessary communication being made to the Examiner of Public Works Accounts.
Nilgiri District.									
<i>Nilgiri Circle, Nilgiri Division.</i>									
2	Improving the road from Ooty to Davanaholey.	4	May ..	..	1,089	1,089	60	The Superintending Engineer, Fourth Circle, reports, under date the 29th July 1879, that funds have been provided from the Reserve of 1879-80. The above sanction however was not communicated to this office by the Board of Revenue.	23. Do. do.
Tinnevely District.									
<i>Tinnevely Circle, Sâtur Division.</i>									
3	Closing breaches of Road No. 27 A.	2	July ..	..	1,238	1,238	16	The Executive Engineer in his Statement of Objectionable Items for August 1879 states that these works being incomplete ones of last year have been proceeded with under the authority of the Revenue Board's Proceedings, No. 769 of 24th March 1879, but nothing has been stated as to the funds required for these works.	
4	Repairing damages of Road No. 24.	1	Aug. ..	..	675	675	653		
Tinnevely District.									
<i>Tinnevely Circle, Tinnevely Division.</i>									
5	Veeragavapoorom to Road No. 9, via Kurukuturai.	2	July ..	..	794	794	68	The Executive Engineer has not given any information regarding this work in his Statement of Objectionable Items for August 1879.	24. The Board will be so good as to arrange for the required appropriations being made in regard to these items. The necessary applications should be submitted through the Local Fund Board where this has not already been done.

6	Repairs to Road No. 8, Melapalayam branch.	1	Aug. " "	936	936	688	The Superintending Engineer, Fifth Circle, reports, under date the 24th September 1879, that the expenditure was incurred at the request of the President, Local Fund Board, but nothing has been stated as regards the appropriation of funds.
MALABAR DISTRICT.							
Calicut and Tellicherry Circles, Wynad Division.							
7	Periah Ghat retrace ..	5	April " "	2,355	2,355	..	The Superintending Engineer, Fourth Circle, reports in the Statement of Objectionable Items for July 1879, that the appropriation of funds by the Board of Revenue is awaited.
	Total ..	..	..	7,961	7,961	1,459	

Division.	Name of Work.	Number of Appearances in Statements of Objectionable Items	Month in the Accounts of which Objectionable Expenditure first appeared.	Amount of Estimate.	Amount Expended.	Remarks by Examiner.	Orders by Local Government.
COMPLETION REPORTS NOT SUBMITTED TO EXAMINER.							
Works above Rs. 2,500.							
Tanjore	Road No. 15, from Combeaconum to Adirampatam.	6	Mar. 1879	3,500	2,171	Completed in March 1879	25. The Superintending Engineer will at once explain the delay in submitting these reports to the Examiner
Do.	Do. " 2, from Shiyali to Salem	6	" "	2,640	1,911	Do. do.	..
Do.	Do. " 28, from Coleroon bridge to Nandalur bridge.	6	" "	3,360	2,789	Do. do.	..
Do.	Road from Mâvavaram to Tiruturai pûndi	6	" "	3,675	3,563	Do. do.	..
Nellore	Constructing first-class choultry at Sullurpet	10	Nov. 1878	6,050	5,927	Do. in November 1878	..
Ongole	Repairing Great Northern Road	1	Aug. 1879	12,000	11,820	Do. in August 1879	..
Do.	Do. road from Kâvali to Udayagiri	1	" "	2,500	2,503	Do. do.	..
Madanapalle	Road from Rajampet to Kadiri via Rayachoti	1	" "	4,960	2,563	Do. do.	..
Do.	Do. from Rayachoti to Ungaloo	1	" "	4,470	2,413	Do. do.	..
Do.	Do. from Madanapalle to Nagapattla pass, &c.	1	" "	3,700	2,231	Do. do.	..
Do.	Trunk Road No. 17 from Chittoor to Kurnool, &c.	1	" "	5,740	2,777	Do. do.	..
Do.	Do. " 18 from Chittoor to Bombay frontier, &c.	1	" "	7,160	4,717	Do. do.	..
Works below Rs. 2,500.							
Rajahmundry		..	..	135	75	Government are particularly requested to impress upon the Superintending Engineers the importance of a more punctual submission of completion reports.	26. The submission of these should be expedited.
Nagapatnam		..	..	1,020	621		
Tinnevely		..	..	300	1,232		
Tanjore		..	..	18,170	16,689		
Godâvari, West-		..	..	400	384		
ern Delta.		..	..	220	204		
Godâvari, East-		..	..				
ern and Central		..	..				
Delta.		..	..				

Division.	Name of Work.	Number of Appearances in Statements of Objectable Items.	Month in the Accounts of which Objectable Expenditure first appeared.	Number of Works.	Amount of Estimate.	Amount Expended.	Remarks by Examiner.	Orders by Local Government.
COMPLETION REPORTS NOT SUBMITTED TO EXAMINER—cont.								
Works below Rs. 2,500—cont.								
Kistna, Eastern Delta.		..	..	3	Rs. 1,500	Rs. 1,502	Government are particularly requested to impress upon the Superintending Engineer the importance of a more punctual submission of completion reports.	
Vizagapatam ..		..	..	1	..	143		
Guntur ..		..	..	1	.. 115	99		
Madanapalle ..		..	..	13	6,917	5,004		
Cuddapah ..		..	..	4	..	540		
Ongole ..		..	..	5	3,845	3,731		
Canara ..		..	..	1	1,920	2,016		
Nilgiri ..		..	..	1	165	165		
Kistna, Western Delta.		..	..	1	1,200	1,358		
Work Abstracts for works above Rs. 10,000 not submitted to Examiner.								
Dindigul ..	Constructing Road No. 5 from Madura to Ulinagaram.	For March 1879 ..	..	1	35,000	32,588	Without these monthly abstracts of work done this office is unable to examine the rates at which the Executive Engineer is working in order to check an impending excess over an estimate.	27. The submission of these should be expedite.
Madura ..	Closing breaches on Road No. 1 (3rd, 4th, 7th, 8th, and 9th miles).	For June and July 1879 ..	..	1	26,000	1,323		
Tanjore ..	Road No. 57 from Thirukattipully to Great Southern India Railway Station at Badalur.	For July 1879 ..	..	1	96,500	93,542		
Do.	Road from Sembanarkoil on Road No. 31 to Mulladai on Road No. 12.	For March 1879 ..	..	1	40,200	25,655		
Canara ..	Constructing Cubbinhollay bridge ..	From June to August 1879 ..	..	1	28,000	4,905		
Do.	Metalling Road No. 1 ..	From April 1878 to March 1879.	..	1	27,250	26,314		
Do.	Do. No. 2 ..	Do. do.	..	1	23,100	16,402		
Vizagapatam ..	Completing Great Northern trunk road from Kosta to Chicacole.	For July and August 1879 ..	..	1	45,910	35,171		
Do.	Portion of road from Palakonda towards Chicacole.	From June to August 1879 ..	..	1	23,070	585		
Do.	Completing the road from Vizianagrum to Nathavalsa.	From May to August 1879 ..	..	1	..	4,662		
Do	Improvements to the Chittivalsa bridge ..	From April to August 1879.	..	1	..	2,747		
Do.	Road between Veeragattam and Parvatipur ..	For March 1879 ..	..	1	20,641	13,239		
Kistna, Eastern Delta.	Do. from Palconda to Parvatipur ..	For June and July 1879 ..	..	1	17,089	15,313		
Do.	Sanding road from Masulipatam to Kottapalem ..	For August 1879 ..	..	1	51,200	39,432		
Nellore ..	Road from Venkatagiri to Nayudupet ..	For December 1878 ..	..	1	40,000	1,761		

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
" the Financial Department.
" the Examiner of Public Works Accounts.
Exd. S. T. Austin.
Spare Copies

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

8th December 1879, No. 3,132 W.

General.
Account.

Read the following paper :—

LOCAL.

PART I.—Irregularities with respect to Estimate up to the Month of August 1879.

Item Number.	Particulars.	Number of Appearances in Statements of Objectable Items.	Month in the Accounts of which Objectable Expenditure first appeared.	Amount of Estimate and Appropriation.	Expenditure up to Date.	Excess over Estimate and Appropriation.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Local Government.
1	WITHOUT ESTIMATE AND APPROPRIATION. BELLARY DISTRICT. Bellary Circle, Bellary Division. Avenue repairs ..	2	July 1879 ..	..	411	411	The Superintending Engineer, Second Circle, reports, under date the 30th September 1879, that the avenues will be handed over to the Revenue Department, and the expenditure will likewise be transferred through the proper channel.	ORDER THEREON, 8th December 1879, No. 3,132 W. 1. The requisite transfers should be effected as early as practicable. It is observed that funds to the extent of Rs. 2,000 are provided for this item in Part II of the Circle Budget under "Other Agency."
2	CHINGLEPUT DISTRICT. Chingleput Circle, Chingleput Division. Road from Periapalliem to Korattur via Tinnamur Railway Station.	4	May ..	..	372	372	The Superintending Engineer, Third Circle, reports, under date the 8th October 1879, that the expenditure can be met from the saving on other works. As to the estimate nothing has been stated in the Statement of Objectionable Items for August 1879.	2. The Superintending Engineer will at once explain the circumstances under which this work has been undertaken in the absence of estimate and appropriations.

PART I.—Irregularities with respect to Estimate up to the Month of August 1879—*cont.*

Item Number.	Particulars.	Number of Appearances in Statements of Objectionable Items.	Month in the Accounts of which Objectionable Expenditure first appeared.	Amount of Estimate and Appropriation.	Expenditure up to Date.	Excess over Estimate and Appropriation.	Expenditure during Month.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Local Government.
3	WITHOUT ESTIMATE AND APPROPRIATION— <i>cont.</i> GODAVARI DISTRICT. Ellora Circle, Western Delta Division. Maintenance of avenues ..	4	May 1879 ..	..	1,191	1,191	463	The Assistant to the Superintending Engineer, First Circle, states in the Statement of Objectionable Items for May 1879, that the expenditure on the work is to be met from the allotment, Rs. 6,600, provided in the current year's budget. As the appropriation required for this work is not known in this office, the Superintending Engineer has been written to distribute the sum of Rs. 6,500 to each of the works concerned, and a reply thereto is awaited.	3. The Superintending Engineer will expedite the submission of the information required for the removal of the objection in regard to this item.
4	KISTNA DISTRICT. Guntur and Masulipatam Circles, Guntur Division. Maintenance of avenues in Guntur Circle.	3	" " "	..	1,017	1,017	81	Funds having been allotted in a lump sum for the maintenance of avenues in the current year's budget, a reference has been made to the Superintending Engineer on the subject of the distribution of the allotment to the works concerned, and a reply thereto is awaited.	4. Do. do.
5	Guntur and Masulipatam Circles, Western Delta Division. Maintenance of road avenues.	2	July " "	..	398	398	..	The Executive Engineer has not given any information regarding this work in his Statement of Objectionable Items for August 1879, nor has the statement to be submitted with the remarks of the Superintending Engineer been received in this office.	5. <i>Vide</i> paragraph 1 above.
	TOTAL ..	..	..	..	3,389	3,389	731		
6	WITHOUT ESTIMATE. CHINGLEPUT DISTRICT. Chingleput Circle, Chingleput Division. Ramanjary road ..	6	March " "	..	2,037	2,037	..	The Superintending Engineer, Third Circle, in reply to this office memorandum, No. 2 C.B. of 8th October 1879, states that a correspondence is going on regarding this work between his office and the office of the Executive Engineer, Chingleput Division.	6. The Superintending Engineer will see that no further time is lost in replying to Chief Engineer's memorandum, No. 2,751, dated 15th August 1879.

7	KISTNA DISTRICT. Guntur and Masulipatam Circles, Guntur Division. Vinukonda.	26	April 1877 ..	..	5,929	5,929	..	The Superintending Engineer, First Circle, reports in his letter No. 961 K.S., of 13th September 1879, that an urgent reminder has been sent to the officer in charge, Guntur Division, for the early submission of an estimate for this work.	7. <i>Vide</i> paragraph 11 of Proceedings No. 2,895 W., dated 15th November 1879.
8	CUDDAH DISTRICT. Madanapalle Circle, Madanapalle Division. Completing the Coorly Ghaut in Cuddapah Division.	5	" 1879 ..	..	508	508	..	The Executive Engineer reports, under date the 20th September 1879, that an estimate was submitted to the Superintending Engineer on the 23rd January 1879, and a Statement of Objectionable Items to be submitted by him, through the Superintending Engineer, has not as yet been received in this office for August 1879.	8. An estimate for this work was sanctioned in G.O., No. 2,990 W., dated 26th November 1879.
9	NELLORE DISTRICT. Nellore Circle, Nellore Division. Road from Kodavallur to Buchireddipolliem.	13	Aug. 1878 ..	..	771	771	..	The Superintending Engineer, Second Circle, reports, under date the 17th October 1879, that the estimates have been sent to the Local Fund Board to be transmitted to Government for sanction.	9. The submission to Government of these estimates should be expedited.
10	Road from Gudur to Tikka-varum.	10	Nov. " "	..	1,001	1,001	..		
11	Road from Náyudupet to Dugarapattam.	10	" " "	..	740	740	..		
12	Road from Venkatagiri to Rápár.	10	" " "	..	521	521	..		
13	Road from Podalakur to Rápár.	10	" " "	..	925	925	..		
14	NORTH ARCOT DISTRICT. Chittoor Circle, Vellore Division. Repairing Road on Great Western Trunk Road.	5	April 1879 ..	..	225	225	..	Information regarding this work has not been received either from the Executive or the Superintending Engineer in the Statement of Objectionable Items submitted to this office for August 1879.	10. The Superintending Engineer will explain the authority and circumstances under which this outlay was incurred, <i>vide</i> paragraph 19 of G.O., No. 2,417 W., dated 23rd September 1879.
15	VIZAGAPATAM DISTRICT. Vizagapatam Circle, Vizagapatam Division. Rebuilding southern abutment and arch of Chittivalsa bridge.	13	July 1878 ..	..	2,747	2,747	55	The Executive Engineer reports, under date the 22nd September 1879, that the required estimate has been submitted to the Superintending Engineer for sanction. A Statement of Objectionable Items required to be submitted through the Superintending Engineer has not as yet been received in this office for August 1879.	11. <i>Vide</i> paragraph 21 of G.O., No. 2,895 W., dated 15th November 1879.

PART I.—Irregularities with respect to Estimate up to the Month of August 1879—*cont.*

Item Number.	Particulars.	Number of Appearances in Statements of Objectionable Items.	Month in the Accounts in which Objectionable Expenditure first appeared.	Amount of Estimate and Appropriation.	Expenditure up to Date.	Excess over Estimate and Appropriation.	Expenditure during Month.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Local Government.
WITHOUT ESTIMATE <i>—cont.</i>									
VIZAGAPATAM DISTRICT—cont.									
<i>Vizagapatam Circle, Vizagapatam Division—cont.</i>									
16	Completing the road from Vizianagarum to Nuthavala.	4	May 1879..	..	4,662	4,662	10	The Executive Engineer in his Statement of Objectionable Items for July 1879 states that an estimate is under revision.	12. The revision of the estimate should be expedited.
17	Repairing bridges, &c., on the Vizagapatam-Vamulavala road.	3	June " ..	..	715	715	..	The Executive Engineer in his Statement of Objectionable Items for August 1879 states that this work is an incomplete one of 1877-78, sanctioned by the Local Fund Board in their No. 594, dated 6th August 1877. The objection on the work cannot be removed till the receipt of the required estimate sanctioned.	13. The Superintending Engineer will arrange for an intimation of this sanction being made to the Examiner, Public Works Accounts, in the usual course.
	Total ..			..	20,781	20,781	45		
EXCESS OVER ESTIMATE.									
CHINGLEPUT DISTRICT.									
<i>Chingleput Circle, Chingleput Division.</i>									
18	Road from Kōdambakuram to Sriperumbudur.	6	March 1879..	1,750	2,228	478	..	The Superintending Engineer, Third Circle, reports, under date the 9th October 1879, that the revised estimates are not required for these completed works.	14. The submission of the completion reports should be expedited.
19	Johannes' Road, Saidāpet ..	6	" " ..	200	416	216	..	The objections however cannot be removed till the receipt of the completion reports.	
MADURA DISTRICT.									
<i>Dindigul Circle, Dindigul Division.</i>									
20	Road No. 32, Dindigul to Aravakuruchi.	11	Oct. 1878 ..	15,400	17,124	1,724	..	The Superintending Engineer, Fifth Circle, refers to G.O., No. 1,445 (Financial Department), of 8th July 1876, quoted in the Local Fund Budget for 1878-79. In the Government Order above referred to an estimate for Rs. 15,400 was sanctioned and already admitted. The expenditure on the work having exceeded that estimate as appears in this statement the work is still objectionable.	15. The submission of a revised estimate should be expedited.

KISTNA DISTRICT.									
<i>Guntur and Masulipatam Circles, Western Delta Division.</i>									
21	Construction of road from Voleroo to Nizampatam.	38	April 1876 ..	14,050	16,059	2,009	..	The Assistant to the Superintending Engineer, First Circle, states, under date the 5th August 1879, that the excess outlay can be recovered by the transfer of materials at site.	16. The recovery should be arranged for at an early date.
22	Constructing road from Guntur to Iyloor.	25	May 1877 ..	1,56,515	1,60,682	4,167	..	The Assistant to the Superintending Engineer, First Circle, states, under date the 5th August 1879, that the excess will be recovered by the transfer of materials to other works, and that the Sub-divisional Officer has been referred to to furnish a revised estimate if necessary. Further informations regarding the above two works have not been received in this office.	17. Do. de.
23	Restoration of 5 miles of Road No. 27 from Kotloor to Sengaudy.	8	Jan. 1879 ..	13,700	14,054	354	..	The Superintending Engineer, Fifth Circle, reports, under date the 4th October 1879, that the supplemental estimate has since been returned to the Divisional Officer for revision.	18. The revision of the estimate should be expedited.
VIZAGAPATAM DISTRICT.									
<i>Vizagapatam Circle, Vizagapatam Division.</i>									
24	Trunk road from Vamulavala.	6	Mar. " ..	3,575	4,315	740	..	The Executive Engineer reports, under date the 22nd September 1879, that the excess expenditure was sanctioned in Revenue Board's Proceedings, No. 7,804 of 19th August 1879. The above Proceedings does not state anything regarding the estimate; but authorises the Examiner to admit the excess expenditure incurred in 1877-78 without appropriation. The work appears to have been completed as there is no further expenditure thereon in the current year. The Executive Engineer will be asked to submit completion report if the work is completed, if not to get a revised estimate sanctioned.	19. The submission of the completion report should be expedited.
MALABAR DISTRICT.									
<i>Calicut and Tellicherry Circles, Wynad Division.</i>									
25	Periah Road to Manantoddy and Mysore frontier.	35	July 1876 ..	2,12,900	2,43,299	30,399	..	In the Revenue Board's Proceedings, No. 2,637 of 17th September 1879, it is stated that a revised estimate, amounting to Rs. 2,51,283, was submitted for the sanction of Government.	20. The estimate for this work was returned for revision with Chief Engineer's memorandum, No. 3,211, dated 17th October 1879. Its return should be expedited.
26	Road from Calicut to Mysore frontier via Tāmrachēri Ghaut and Sultan's Battery, &c.	11	Oct. 1878 ..	13,820	19,238	5,418	..	The completion report for this work has been received and submitted to Government for sanction.	21. A reference on the subject of this excess has been made to the Superintending Engineer, vide Chief Engineer's memorandum.
	Total ..	..	..	4,31,910	4,77,415	45,505	..		

PART II.—Irregularities with respect to Appropriation up to the Month of August 1879.

Item Number.	Particulars.	Number of Appearances in Statements of Objectable Items.	Month in the Accounts of which Objectable Expenditure first appeared.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	Expenditure during Month.	Opinion of the Superintending Engineer, with Final Remarks by Examiner.	Orders by Local Government.
WITHOUT APPROPRIATION.									
CUDDAPAH DISTRICT.									
<i>Cuddapah Circle, Cuddapah Division.</i>									
1	Madras road constructing a bridge of one arch.	3	June 1879 ..	..	874	874	94	The Superintending Engineer, Second Circle, reports, under date the 21st October 1879, that the President of Local Fund Board has appropriated funds for this work, but the sanction of the Board of Revenue is awaited.	22. The Board will be requested to arrange for the necessary communication being made to the Examiner of Public Works Accounts.
NILGIRI DISTRICT.									
<i>Nilgiri Circle, Nilgiri Division.</i>									
2	Improving the road from Ooty to Davashohy.	4	May ..	..	1,089	1,089	60	The Superintending Engineer, Fourth Circle, reports, under date the 29th July 1879, that funds have been provided from the Reserve of 1879-80. The above sanction however was not communicated to this office by the Board of Revenue.	23. Do. do.
TINNEVELLY DISTRICT.									
<i>Tinnevely Circle, Sâtur Division.</i>									
3	Closing breaches of Road No. 27 A.	2	July ..	..	1,238	1,238	16	The Executive Engineer in his Statement of Objectable Items for August 1879 states that these works being incomplete ones of last year have been proceeded with under the authority of the Revenue Board's Proceedings, No. 769 of 24th March 1879, but nothing has been stated as to the funds required for these works.	
4	Repairing damages of Road No. 24.	1	Aug. "	..	675	675	653		
TINNEVELLY DISTRICT.									
<i>Tinnevely Circle, Tinnevely Division.</i>									
5	Veeragavapuram to Road No. 9, via Kurukutural.	2	July ..	..	794	794	68	The Executive Engineer has not given any information regarding this work in his Statement of Objectable Items for August 1879.	24. The Board will be so good as to arrange for the required appropriations being made in regard to these items. The necessary applications should be submitted through the Local Fund Board where this has not already been done.

6	Repairs to Road No. 8, Melapalayam branch.	1	Aug. "	..	936	936	688	The Superintending Engineer, Fifth Circle, reports, under date the 24th September 1879, that the expenditure was incurred at the request of the President, Local Fund Board, but nothing has been stated as regards the appropriation of funds.	
MALABAR DISTRICT.									
<i>Calicut and Tellicherry Circles, Wynad Division.</i>									
7	Periah Ghat retraces ..	5	April "	..	2,355	2,355	..	The Superintending Engineer, Fourth Circle, reports in the Statement of Objectable Items for July 1879, that the appropriation of funds by the Board of Revenue is awaited.	
	Total ..	..	..	..	7,961	7,961	1,459		

Miscellaneous Irregularities.

Division.	Name of Work.	Number of Appearances in Statements of Objectable Items.	Month in the Accounts of which Objectable Expenditure first appeared.	Number of Works.	Amount of Estimate.	Amount Expended.	Remarks by Examiner.	Orders by Local Government.
COMPLETION REPORTS NOT SUBMITTED TO EXAMINER.								
<i>Works above Rs. 2,500.</i>								
Tanjore	Road No. 15, from Combacorum to Adirampatam.	6	Mar. 1879	1	3,500	2,171	Completed in March 1879	25. The Superintending Engineer will at once explain the delay in submitting these reports to the Examiner
Do.	Do. " 2, from Shiyali to Salem	6	" "	1	2,640	1,911	Do.	
Do.	Do. " 28, from Coleroon bridge to Nandalur bridge.	6	" "	1	3,360	2,789	Do.	
Do.	Road from Mâyavaram to Tiruturaiñdi	6	" "	1	3,675	3,563	Do.	
Nellore	Constructing first-class choultry at Sullurpet	10	Nov. 1878	1	6,050	5,927	Do.	
Ongele	Repairing Great Northern Road	1	Aug. 1879	1	12,000	11,820	Do.	
Do.	Do. road from Kâvadi to Udayagiri	1	" "	1	2,500	2,503	Do.	
Madanapalle	Road from Râjampet to Kadiri via Râyachoti	1	" "	1	4,960	2,563	Do.	
Do.	Do. from Râyachoti to Ungaloo	1	" "	1	4,470	2,413	Do.	
Do.	Do. from Madanapalle to Nagapatla pass, &c.	1	" "	1	3,700	2,281	Do.	
Do.	Trunk Road No. 17 from Chittoor to Kurnool, &c.	1	" "	1	5,740	2,777	Do.	
Do.	Do. " 18 from Chittoor to Bombay frontier, &c.	1	" "	1	7,160	4,717	Do.	
<i>Works below Rs. 2,500.</i>								
Rajahmundry		..	..	1	135	75	Government are particularly requested to impress upon the Superintending Engineers the importance of a more punctual submission of completion reports.	26. The submission of these should be expedited.
Nagapatam		..	..	2	1,020	621		
Tinnevely		..	..	1	300	1,232		
Tanjore		..	..	28	18,170	16,699		
Godâvari, West-		..	..	1	400	384		
Godâvari, East-		..	..	1	220	204		
Delta.		..	..	1				

Division.	Name of Work.	Number of Appearances in Statements of Objectible Items.	Month in the Accounts of which Objectible Expenditure first appeared.	Number of Works.	Amount of Estimate.	Amount Expended.	Remarks by Examiner.	Orders by Local Government.
	COMPLETION REPORTS NOT SUBMITTED TO EXAMINER—cont. Works below Rs. 2,500—cont.							
Kistna, Eastern Delta.	Constructing Road No. 5 from Madura to Ulinagaram.	..	..	3	Rs. 1,500	Rs. 1,502	Government are particularly requested to impress upon the Superintending Engineer the importance of a more punctual submission of completion reports.	
Vizagapatnam	..	..	..	1	.. 115	143		
Guntur	..	..	..	1	6,917	99		
Madanapalle	..	..	..	13	..	5,004		
Cuddapah	..	..	..	4	..	540	Without these monthly abstracts of work done this office is unable to examine the rates at which the Executive Engineer is working in order to check an impending excess over an estimate.	27. The submission of these should be expedite.
Ongole	..	..	..	5	8,845	3,731		
Canara	..	..	..	1	1,920	2,016		
Nilgiri	..	..	..	1	165	165		
Kistna, Western Delta.	..	..	..	1	1,200	1,368		
Dindigul	Work Abstracts for works above Rs. 10,000 not submitted to Examiner.							
Madura	Constructing Road No. 5 from Madura to Ulinagaram.	For March 1879 ..	..	1	35,000	32,588		
Tanjore	Closing breaches on Road No. 1 (3rd, 4th, 7th, 8th, and 9th miles).	For June and July 1879 ..	..	1	26,000	1,323		
Do.	Road No. 57 from Therukattupully to Great Southern India Railway Station at Badakir.	For July 1879 ..	..	1	96,600	92,542		
Do.	Road from Sembarukoll on Road No. 31 to Mulladai on Road No. 12.	For March 1879 ..	..	1	40,200	25,655		
Canara	Constructing Cabbinhollay bridge.	From June to August 1879 ..	..	1	28,000	4,905		
Do.	Metalling Road No. 1 ..	From April 1878 to March 1879.	..	1	27,250	26,314		
Do.	Do. No. 2 ..	Do. do.	..	1	23,100	16,402		
Vizagapatnam	Completing Great Northern trunk road from Kosta to Chicacole.	For July and August 1879 ..	..	1	45,910	35,171		
Do.	Portion of road from Pllakonda towards Chicacole.	From June to August 1879 ..	..	1	23,070	585		
Do.	Completing the road from Vizianagrum to Nathavalsu.	From May to August 1879 ..	..	1	..	4,662		
Do.	Improvements to the Chittivalsu bridge.	From April to August 1879.	..	1	..	2,747		
Do.	Road between Veragattam and Parvatipur ..	For March 1879 ..	..	1	20,641	18,339		
Do.	Do. from Palconda to Parvatipur ..	For June and July 1879 ..	..	1	17,089	16,313		
Kistna, Eastern Delta.	Sanding road from Masulipatam to Kottapalem ..	For August 1879 ..	..	1	51,200	39,432		
Nellore	Road from Venkatagiri to Nayudupet ..	For December 1878 ..	..	1	40,000	1,761		

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.To Superintending Engineers.
" the Financial Department.
" the Examiner of Public Works.
Exd. S. T. Austin.
Spare Copies

Revenue Dept.

Proceedings of the Madras Government.

Read the following Proceedings of the Board of Revenue dated 28 November 1879 Min: 71/1255 on Letter from the Collector of Bellary dated 17th November 1879 No 1140.

With reference to G.O. dated 25th October 1879 No 3653, received with Board's Miscellaneous No 10374 dated 6 November 1879, I have the honor to report that the several schedules therein referred to, have already been returned to the Examiner, Public Works Accounts, Madras, with the necessary information for their adjustment on the dates marginally noted.

2. No schedules remain in this office.

Submitted to Government with reference to G.O. dated 25th October 1879 No 3653.

Order thereon 5 December 1879 No 4222.

Communicated to the Public Works Department, with reference to G.O. 18th October 1879 No 2620 W.

(True Extract.)

J. H. Paulin.

Acting Secretary to Govt.

To,

The Public Works Department

1079 to 2079 W line
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Miss No 3133 W dy 8th Decr/79

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