# Public Works (1897) Department.

G.O., No. 1084 W

DATED 27th April 1897.

---

[Despatch Abstract.]

Objectionable Items

Orders on Statement of — in the accounts of Executive Engineers remaining unremedied to end of December 1896, III circle.

[P.W. 25. 5,000—30-11-96.]

SC 28/4/97

Indexed. 1/5

## BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
| | 913 | W | 31.3.97 | | | | |
| | 584 | W | 2.3.97 | | | | |
| | 664 | W | 19.1.97 | | | | |
| | | + file | | | | | |

## FURTHER PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

Public Works (1897) Department

P. W. D. Form No. 62 A.

Current No. 2353

Madras PROVINCE.

III Circle

BRANCH— Buildings & Roads

Mdt. Co. 2555

FUND— Provincial

MONTH— December 1896

Recd: 5.3.97

In duplicate

# Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of the month.

No.

Dated the 4th March 1897.

Submitted to the Secretary to the Government of Madras, Buildings & Roads Branch

in the Public Works Department.

No. 1084 W of 27.4.97

Dy 6/97

## NOTES.

**Reference to P. W. D. Code.**

*Chapter XIV, section ii, paras. 61 to 63 and 65.*

1. The object of this Return is to place before Government an analysis of all shortcomings in matters of financial regularity in the operations of each month, with a view to their being remedied. It should be submitted to the local Government on the 1st day of the third month succeeding that to which the accounts relate, and should be drawn up separately for each fund and branch.

2. The statement will be posted from the Divisional Statements of Objectionable Items (Form No. 39) and Schedules of the Divisions concerned. The statement need not be delayed in order to embody the remarks of the Superintending Engineers if these do not reach the office in time. It is desirable, however, that the Superintending Engineer's opinion should be recorded, as far as may be practicable, and in order to ensure this being done, the Divisional Statement of Objectionable items should be checked immediately on receipt and sent to the Superintending Engineer for his remarks before the audit of the other accounts is proceeded with.

3. All Executive Officers who have failed to submit their Divisional Statements of Objectionable Items with their Monthly Accounts, as well as those whose statements are *generally incomplete*, should be specially brought to the notice of Government under "General Remarks" at the end of the statement.

4. Items of irregular expenditure, which are left unincluded by Executive Engineers in their Divisional Statements of Objectionable Items, should be distinctly noted as such, either in a separate supplementary statement or in the original statement in red ink.

5. Columns under all the heads should be filled up in each case, so as to bring out clearly where estimate or appropriation exists, and where it does not.

6. In the case of large projects such important features as the following should be stated with precision :—

A. Lump sum estimate.
B. Abstract detail estimate by sub-heads, and so on.
{ 1. Submitted to Chief Engineer.
2. Submitted to Supdg Engineer.
3. Not yet submitted.

7. A large work which is proceeded with on merely a lump sum sanction is still objectionable till an abstract and detail estimate by sub-heads is submitted and sanctioned for it by competent authority.

8. Special mention should be made of works being carried out in portions by authorities, beyond whose powers of sanction it would be to sanction the expenditure as a whole.

9. An important point to notice is the duration of a serious irregularity.

10. Voluminous masses of detail, when their practical significance could be given in a few lines, should, as a rule, be avoided. If, for instance, the state of matters as to sanction in one month does not materially differ from that of a preceding month, it will answer all practical purposes to say so, instead of sending another full report.

11. Too much stress can never be laid on the fact that this statement is not to take the place of Special reports, then and there, of works on which serious irregular expenditure is being largely incurred, either without estimate or appropriation.

12. The entries in the statements should be made by Circles and Divisions so as to enable the form for Divisional registers of objectionable expenditure to be done away with.

13. Serious delays in the submission of completion reports should also be reported in this statement.

14. In the column "Orders of Local Government" in the office copy of the statement, against those items which have been remedied, the number and date of the order or sanction removing the objection should be entered.

15. An extract from this statement of all the more serious irregularities should be submitted to the Accountant General, Public Works Department, and all those items which have to be specially brought to his notice should have marked against them in the column "Orders of Local Government." in the office copy, "Accountant General, Public Works Department," in red ink.

16. This statement, as also the extract referred to above, will be accompanied by an abstract of the objectionable items unremedied in Form No. 62B.

B/

0 £.5.6

R 23/4

C. G. P.—No. 41 P W—22 8 95—3,000.

P. W. D. Form No. 62A.
(Inner sheet.)

Madras

PROVINCE.

P. W. D. Form No. 62A.
(Inner sheet.)

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of December 1896.

| Item No. | Circle, Division and Description of Work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with Estimate. | | | Comparison with Appropriation. | | | Miscellaneous irregularities. | Expenditure during the month. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by Local Government or Administration. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Amount of estimate. | Expenditure up to date. | Excess over estimate. | Amount of appropriation. | Expenditure of the year. | Excess over appropriation. | | | | |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| | 33 Famine Relief<br>Incorporated Local<br>Want of Estimate<br>Kurnool Bellary Division | | | | | | | | | | | |
| 9 | Renewing &c remetalling and gravelling &c the road from Koilkuntla to Nossam from 16 to 20 miles | Dec. 96 | | 1.458 | 1.458 | | | | | 1.458 | Items 10 to 12<br>The Divisional Objectionable Items Statement for December 96 with the remarks of the Superintending Engineer has not yet been returned - Sanction to allotment of funds is awaited. | 8, 9 & 13 Immediate arrangements should be made for the removal of the objections to these items.<br>10 to 12 & 14 Arrangements will be made for the adjustment of these amounts as soon as the budget estimate for Famine Relief works for 1897-98 is approved. |
| | Want of appropriation<br>Bellary Division | | | | | | | | | | | |
| 10 | Adoni Madhavaram road work | Do | | | | 3.227 | 3.227 | | | 2.968 | | |
| | Kurnool Division | | | | | | | | | | | |
| 11 | Renewing &c remetalling and gravelling &c the Chittoor road from Allagadda to Chajalmerry from 251 to 237 miles | Do. | | | | 985 | 985 | | | 985 | | |
| 12 | Renewing &c remetalling and gravelling &c the road from Koilkuntla to Nossam from 16 to 20 miles | Do. | | | | 1.458 | 1.458 | | | 1.458 | | |
| | 33 Famine Relief<br>Provincial<br>Want of Estimate<br>Cuddapah Division | | | | | | | | | | | |
| 13 | Repairs & carriage of Famine tools | Do | | 1.200 | 1.200 | | | | | 1.200 | Item 13.<br>The Divisional Objectionable Items Statement for December 96 with the remarks of the Superintending Engineer has not yet been returned. Sanction to estimate is awaited | |
| | Want of Appropriation | | | | | | | | | | | |
| 14 | Tools & Plant - - | Do. | | | | 1.200 | 1.200 | | | 1.200 | Item 14.<br>Sanction to allotment of funds is awaited | |

P. W. D. Form No. 62A.
(Inner sheet.)

P. W. D. Form No. 62A.
(Inner sheet.)

PROVINCE.

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of December 1896.

| Item No. | Circle, Division and Description of Work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with estimate. | | | Comparison with appropriation. | | | Miscellaneous irregularities. | Expenditure during the month. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by Local Government or Administration. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Amount of estimate. | Expenditure up to date. | Excess over estimate. | Amount of appropriation. | Expenditure of the year. | Excess over appropriation. | | | | |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| | Miscellaneous Irregularities Bellary Division | | | | | | | | | | | |
| 15 | Dues to Petty Contractors | | | | | | | | | | Item 15 | 15/ Special arrangements should be made for the removal of objection to this item. It is observed that some of the dues are longstanding. |
| | Ramanjulu Naydu | June 1894 | Nov^r 1894 | | | | | | 0-2-0 | | Early adjustment due awaited one item relates to the year | |
| | M^r Watson | February 1896 | June 1896 | | | | | | 229-a-a | | 1894 | |
| | - Do - | March 1896 | July 1896 | | | | | | 507-2-2 | | | |
| | C. Masilamoney Moodl^r | April 1896 | August 1896 | | | | | | 47-a-a | | | |
| | Nettakullappa | June 1896 | October 1896 | | | | | | 20-a-a | | | |
| | Bheem Singh | - Do - | - Do - | | | | | | 316-a-a | | | |
| | Govinda Row | August 1896 | December 1896 | | | | | | 5-a-a | | | |
| | Do | Do | Do | | | | | | 5-a-a | | | |
| | Bheem Singh | July 1896 | Do | | | | | | 12-a-a | | Fresh items Adjustment awaited. | |
| | D. Nayappa Chetty | Do | Do | | | | | | 9-a-a | | | |
| | Bheem Row | Do | Do | | | | | | 85-a-a | | | |
| | Manicka Moodl^r | August 1896 | Do | | | | | | 2-a-a | | | |
| | C. N. Muthusawmy Iyer | " | Do | | | | | | 59-a-a | | | |
| 16 | Want of sanction of government — | | | | | | | | | | Item 16(a)(i) & (iii) | |
| (a) | For the Local purchase of | | | | | | | | | | | |
| (i) | 10 barrels of cement at Rs 9/8/0 per barrel including incidental charges, charged to Construction Taluq Cutcherry at Hindupur, purchased from Messr^s Leighton and Co. (Docket No. 4, C B V^r No. 39 of August 1896) | August 96 | | | | | | | | | Sanction of government which should have been obtained prior to purchase is still awaited — Vide G. O. No. 1,980 W. dated 4th July 1896. | |
| | | | | | | | | | 96-4-a | | | |
| (ii) | 10 barrels of cement charged to Taluq Cutcherry Dharmavaram purchased from Messr^s Leighton & Co (Docket No. 6 C B V^r No. 36 of August 1896) | Do | | | | | | | 95-0-0 | | | |

P. W. D. Form No. 62A.
(Inner sheet.)

Madras

PROVINCE.

P. W. D. Form No. 62A.
(Inner sheet.)

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of December 1896.

| Item No. | Circle, Division and Description of Work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with estimate. | | | Comparison with appropriation. | | | Miscellaneous irregularities. | Expenditure during the month. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by Local Government or Administration. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Amount of estimate. | Expenditure up to date. | Excess over estimate. | Amount of appropriation. | Expenditure of the year. | Excess over appropriation. | | | | |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| | Miscellaneous Irregularities (contd) Bellary Division | | | | | | | | | | | |
| | Want of sanction of Government for the Local purchase of :- | | | | | | | | | | | |
| (a) (iii) | 10 barrels of Cement Charged to Salvage Cutcherry at Madakasira purchased from Messrs Leighton & Co (Docket No 7 C B V No 35 of August 1896) | August 1896 | | | | | | | 95-4-- | | (iv) Sanction of Government which should have been obtained prior to Local purchase is still awaited. | 16(a) very early steps should be taken for the removal of objection to these items and the circumstances in which the articles were purchased prior to sanction should also be explained. |
| (iv) | Silicate slate colour paint mixed ready for use 15 gallons at Rs 6/- per gallon Rs 90/- Silicate light grey 35 gallons at Rs 6/- " " Rs 210/- Charged to repairs to P.W.D. Combined office Bellary (Docket No 24 C B V No 32 of September 1896) | September 96 | | | | | | | 300-4-- | | (b) Sanction of Government which should have been obtained before payment is still awaited with reference to G.O. No 2136 dated 22nd July 1896. | 16(b) Sanctioned in G.O. No 584 IV dt 2-3-97. |
| (b) | For Advances to meet Store Charges Mr Somers Esq, Executive Engineer | December 96 | | | | | | | 200-4-- | | | |
| (C) | For fixing Security for imprests allowed to the following Sub Overseers: — | | | | | | | | | | (C) Sanction of Government for fixing the amount of security for allowing imprests is awaited with reference to Code T. IV-10. | Application for sanction should be expedited. |
| I | G. Kasavalu Naydu | Rs 265-4-4 | Nov 96 | | | | | | | | | |
| II | Mir, Jamaluddin Sait | Rs 80-0-0 | Do | | | | | | | | | |
| III | S. Nalasa Iyer | Rs 150-0-0 | Dec 1896 | | | | | | | | | |
| IV | Kasavalu Naydu | Rs 500-0-0 | Do | | | | | | | | | |
| V | Jamaluddin Sait | Rs 200-0-0 | Do | | | | | | | | | |

P. W. D. Form No. 62A.
(Inner sheet.)

Madras

PROVINCE.

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of December 1896.

| Item No. | Circle, Division and Description of Work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with estimate. Amount of estimate. | Expenditure up to date. | Excess over estimate. | Comparison with appropriation. Amount of appropriation. | Expenditure of the year. | Excess over appropriation. | Miscellaneous irregularities. | Expenditure during the month. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by Local Government or Administration. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| | Miscellaneous Irregularities (Contd) Bellary Division | | | | | | | | | | | |
| D. | Want of sanction of Government for payment of imprest to Tahsildars:- | | | | | | | | | | (D) Imprest should not have been given to Tahsildars without the special sanction of Government - Early recovery awaited - × Clo 2352 | The matter is under consideration |
| | Tahsildar of Avanlapur Rs 210-0-0 | November 96 | | | | | | | | | | |
| | — Do — Dharmavaram Rs 210-0-0 | | | | | | | | | | | |
| 17 | Want of Sanction of Government of India for an imprest over Rs 1.000 - Imprest with Bashiem Iyengar, Overseer Rs 1,750/- | December 96 | | | | | | | | | Item 17. Imprest in excess of Rs 1.000/- should not have been granted without the special orders of Government of India Vide Code II-1-63. Vide also this office No 2472 A dated 25th Feby 97. Sanction of Government awaited. | Immediate steps should be taken for the removal of objection. This item. |
| 18 | Irregular debit of charges to P. W. D. | | | | | | | | | | Item 18 (a) Incurring of expenditure of this nature is opposed to Code I-X-4. | The attention of the dept tngt is drawn to the examiners remarks. There should be no delay in recovering the amounts |
| (a) | Cost of repairing furniture etc of the Church School at Ramandroog - (Docket No 36 Adj. Vr. for March 1896 for Rs 41/14/6) | August 96 | | | | | | | 29-13-0 | | Early recovery still awaited. | |
| (b) | Padlock included in item Padlock with bolt Rs 5/- supplied & debited to the estimate for repairs to Sub Registrars' office Jadpatri (Docket No 20 C.B.V. No 36 A. of December 1896) | December 96 | | | | | | | 5-0-0 | | (b) Padlock should not be supplied by this Department as it is not a fixture - Early recovery of its cost is awaited. | |

P. W. D. Form No. 62A.
(Inner sheet.)

Madras

PROVINCE.

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of December 1896.

| Item No. | Circle, Division and Description of Work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with estimate. Amount of estimate. | Expenditure up to date. | Excess over estimate. | Comparison with appropriation. Amount of appropriation. | Expenditure of the year. | Excess over appropriation. | Miscellaneous irregularities. | Expenditure during the month. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by Local Government or Administration. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| 19 | Bellary Division (Continued) Delay in Submission of revised data Statement of all buildings in the Bellary Division (Audit Note para 6(c) of August 96 under arrears in Audit Note for May 96 & Divisional Objections Nil Statement for July 1896) | July 1896 | | | | | | | | | Item 19. Early submission of data Statement with explanation for delay is still awaited - The Statement was first called for in Audit Note for August 1895 - The delay of over 15 months in its Submission is specially brought to the notice of Government - | 19 The attention of the Supdg Engr is drawn to the orders against this item in the O.I Statement for Oct & Nov 1896 in view of early measures being adopted for the removal of the objection |
| 20 | Want of Superintending Engineer's Sanction Piece workers profit included in item "Piece workers profit & of Carting gunny bags from Bezwada - Kondah" Rs 107. paid on Docket No 93 R. Bt. No 19 of March 1896 and debited to work Roddarem big tank repairing the low level Sluice - (Item 12(g) under arrears in Audit Note for May 96) | Do | | | | | | | | | Item 20. Orders of government on this Office No. 650/A dated 26-2-97 is awaited | The Examiner has since withdrawn his objection to this item. |
| | — Cuddapah Division — | | | | | | | | | | | |
| 21 | Dues to Piece Workers. | | | | | | | | | | Item 21. | |
| | B. Venkatapathy | April 1895 | August 1895 | | | | | | 95-4-8 | | | |
| | C. Venkatigadu & D. Subbadu | June 1895 | Nov. 1895 | | | | | | 176-3-4 | | | |
| | Akbar Ali Saib | August 1895 | Dec. 1895 | | | | | | 52-6-3 | | Early adjustment this | The attention of the Supdg Engr has been repeatedly drawn in successive O. I. statements to the number of items under this head which remain |
| | Kanniah Nayudu | September 1895 | Jany. 1896 | | | | | | 18-15-4 | | | |
| | B. Guruvadu | October 1895 | Febry. 1896 | | | | | | 52-4-1 | | awaited. | |
| | D. Guruvadu | November 1895 | March 1896 | | | | | | 4-6-4 | | | |
| | C. Venkatigadu & D. Subbadu | April 1896 | August 1896 | | | | | | 16-4-11 | | 6 items relate to 1895 - | |
| | Venkata Reddy & Yellugadu | April 1896 | August 1896 | | | | | | 22-11-11 | | | |
| | Seetharamudu & Balaguruvadu | " | Do | | | | | | 22-8-1 | | | |
| | S. Subbiah & G. Chinnelegudu | May 1896 | Septr 1896 | | | | | | 28-7-4 | | | |

P. W. D. Form No. 62A.
(Inner sheet.)

P. W. D. Form No. 62A.
(Inner sheet.)

Madras

PROVINCE.

P. W. D. Form No. 62A.
(Inner sheet.)

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of December 1896.

| Item No. | Circle, Division and Description of Work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with estimate. | | | Comparison with appropriation. | | | Miscellaneous irregularities. | Expenditure during the month. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by Local Government or Administration. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Amount of estimate. | Expenditure up to date. | Excess over estimate. | Amount of appropriation. | Expenditure of the year. | Excess over appropriation. | | | | |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| | Cuddapah Division (Continued) | | | | | | | | | | | |
| | Dues to Piece Works. | " | | | | | | | | | | |
| 21 (Continued) | S. Subbiah & B. Gowramurthy | May 1896 | Septr 1896 | | | | | | 30-4-5 | | | unsettled in this division there are six items relating to 1895. no delay should be allowed to occur in the settlement of these dues and the Exptg Engr shall report what steps have been taken to remove the objection. |
| | D. Venkaligadu | " | Do | | | | | | 28-12-4 | | | |
| | I. Gowramdu & I. Venkataramudu | " | Do | | | | | | 81-6-7 | | | |
| | S. Yalip Sait & O. Venkaligadu | June 1896 | Octr 1896 | | | | | | 36-6-7 | | | |
| | C. Sreenivasa Charry | " | Do | | | | | | 15-a-a | | | |
| | D. Nalla Sait | July 1896 | Novr 1896 | | | | | | 128-1-9 | | | |
| | Narasiah of Kalasapad | " | Do | | | | | | 77-3-1 | | | |
| | Akbar Ali Sait | " | Do | | | | | | 61-7-2 | | | |
| | B. Dulliah | " | Do | | | | | | 93-5-1 | | | |
| | Karnam Subbiah | " | Do | | | | | | 57-14-9 | | | |
| | C. Sreenivasa Charry | " | Do | | | | | | 53-a-6 | | | |
| | S. Subbiah & I. Yellugadu | " | Do | | | | | | 15-2-3 | | | |
| | S. Subbiah of Kalasapad | August 1896 | Decr 1896 | | | | | | 11-4-1 | | | |
| | S. Subbiah & O. Venkaligadu | " | do | | | | | | 25-13-3 | | | |
| | I. Pitchiadu & O. Pitchiadu | " | Do | | | | | | 29-3-5 | | | |
| | G. Guruvadu | " | Do | | | | | | 172-12-1 | | | |
| | I. Pitchiadu & O. Venkaligadu | " | Do | | | | | | 20-3-10 | | Fresh items | |
| | I. Pitchiadu & G. Venkaligadu | " | Do | | | | | | 89-12-7 | | | |
| | I. Pitchiadu & B. Baligadu | " | Do | | | | | | 60-1-9 | | Early adjustment | |
| | C. Subbadu & I. Pitchiadu | " | Do | | | | | | 5-14-9 | | | |
| | S. Syed Hussani Sait | " | Do | | | | | | 22-14-4 | | awaited. | |
| | — Do — | " | Do | | | | | | 27-2-8 | | | |
| | D. Gangamma | " | Do | | | | | | 21-14-a | | | |
| | Venkalakavury | " | Do | | | | | | 15-0-0 | | | |
| | M. Pitchireddy | " | Do | | | | | | 275-4-3 | | | |
| | C. Sreenivasa Charry | " | Do | | | | | | 593-8-5 | | | |
| | S. Gaseem Saheb & S. Subbiah | Febry 96 | Septr 96 | | | | | | 45-3-8 | | | |
| | C. Ramiah Nayudu & G. Venkatigadu | Do | Do | | | | | | 31-15-7 | | | |
| | B. Seetharamiah & I. Pitchiadu | Do | Do | | | | | | 28-11-3 | | | |
| | Mbar ali Saheb | Do | Do | | | | | | 371-12-1 | | | |
| | I. Anikadu & Venkata Reddi | March 96 | Sept 1896 | | | | | | 23-10-10 | | | |

P. W. D. Form No. 62A.
(Inner sheet.)

Madras

PROVINCE.

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of December 1896.

| Item No. | Circle, Division and Description of Work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with estimate. Amount of estimate. | Expenditure up to date. | Excess over estimate. | Comparison with appropriation. Amount of appropriation. | Expenditure of the year. | Excess over appropriation. | Miscellaneous irregularities. | Expenditure during the month. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by Local Government or Administration. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| | Cuddapah Division (Continued) | | | | | | | | | | | |
| 22 | Delay in submission of data & statement for fixing rates of rents of :- | | | | | | | | | | Item 22. | There should be no delay in the submission of the data statement |
| | Jailor's quarters Cuddapah & Jail hospital Assistant's quarters [Para 5(b) of Audit Note for July 96 & item 21 of Divisional Objectionable Items Statement for Septr 1896] | September 96 | | | | | | | | | Early submission is awaited. | |
| 23 | Delay in recovery of amounts noted as to be recovered from the Rice Workers - | | | | | | | | | | | Early steps should be taken for the recovery of these amounts |
| (a) | Bathula Guruvadu (Docket No. 19 C B V No. 48 of April 96) [Item 12(c) of Audit Note for April 1896 under arrears in Audit Note for July 1896] | - Do - | | | | | | | 12-9-8 | | Item 23 a & b | |
| (b) | Subbadu and Venkaligadu [Docket No. 23 C B V No. 22 of March 1896 Item 11(b) of Audit Note for March 1896 under arrears in Audit Note for July 1896] | - Do - | | | | | | | 98-14-9 | | Early recovery awaited. | |
| 24 | Delay in furnishing information called for - Want of information as to the tenure of the Officer occupying the building known as Jail hospital Assistant's quarters & the authority for its occupation free of rent - [Audit Note Para 6(a) of July 1896 under arrears in Audit Note for Septr 96 & item 18 of Divisional Objectionable Items Statement for November 1896]. | Novr 1896 | | | | | | | | | Item 24 Information called for is still awaited. | The Collector should again be reminded to expedite his reply if the information has not since been obtained. |

P. W. D. Form No. 62A.
(Inner sheet.)

Madras

PROVINCE.

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of December 1896.

| Item No. | Circle, Division and Description of Work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with estimate. | | | Comparison with appropriation. | | | Miscellaneous irregularities. | Expenditure during the month. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by Local Government or Administration. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Amount of estimate. | Expenditure up to date. | Excess over estimate. | Amount of appropriation. | Expenditure of the year. | Excess over appropriation. | | | | |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| | Kurnool Division | | | | | | | | | | | |
| 25 | Dues to Conhadivs. | | | | | | | | | | | |
| | Aliff Sheriff | June 1894 | Novr. 1894 | | | | | | 30-12-8 | | | 25 Re attention of the supdg engr is drawn to the orders against this item in the O.I. statement for 6th and 9th 1896 in view of immediate steps being taken to remove the objection to the long-standing items and to reduce the no of such ones which is steadily increasing |
| | Mr. Soobiah | July 1895 | Novr. 1895 | | | | | | 18-5-9 | | | |
| | T. Venkalgadu | " | Do | | | | | | 10-15-6 | | | |
| | Sheik Camal Saib | " | Do | | | | | | 16-4-2 | | | |
| | H. Moideen Khan | Novr. 1895 | March 1896 | | | | | | 6-14-9 | | Item 25. | |
| | D. Mulliah | Janry. 1896 | May 1896 | | | | | | 12-3-9 | | | |
| | V. Venkaladawmy | August 1895 | Do | | | | | | 29-7-7 | | Early adjustment will be | |
| | " | May 1895 | Do | | | | | | 22-14-10 | | | |
| | Wudda Guruvadu | Febry. 1896 | June 1896 | | | | | | 8-6-4 | | availed. | |
| | B. Ramalingam | March 1896 | July 1896 | | | | | | 17-4-10 | | | |
| | Wadda T. Garadgadu | " | Do | | | | | | 246-10-2 | | | |
| | Ally Saib | " | Do | | | | | | 23-10-4 | | One item relates to 1894 & | |
| | Gybro Saib | " | Do | | | | | | 27-12-1 | | 9 to 1895. | |
| | Malla Khajamiah | " | Do | | | | | | 15-12-3 | | | |
| | Do | " | Do | | | | | | 21-9-7 | | | |
| | Mr. J. E. Cook | " | Do | | | | | | 141-14-2 | | | |
| | Gybro Saib | April 1896 | August 1896 | | | | | | 28-4-3 | | | |
| | Beeram Saib | March 96 | Septr. 1896 | | | | | | 15-8-8 | | | |
| | Vazur Saib | " | Do | | | | | | 21-4-4 | | | |
| | " | " | Do | | | | | | 76-6-4 | | | |
| | Ghouse Saib | April 1896 | Do | | | | | | 30-15-4 | | | |
| | Emam Khan | May 1896 | Do | | | | | | 17-6-4 | | | |
| | " | " | Do | | | | | | 2-14-9 | | | |
| | " | " | Do | | | | | | 15-9-0 | | | |
| | Gybro Saib | " | Do | | | | | | 7-7-2 | | | |
| | " | June 1896 | Octr. 1896 | | | | | | 55-4-4 | | | |

P. W. D. Form No. 62A.
(Inner sheet.)

P. W. D. Form No. 62A.
(Inner sheet.)

Madras PROVINCE.

P. W. D. Form No. 62A.
(Inner sheet.)

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of December 1896.

| Item No. | Circle, Division and Description of Work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with estimate. | | | Comparison with appropriation. | | | Miscellaneous irregularities. | Expenditure during the month. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by Local Government or Administration. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Amount of estimate. | Expenditure up to date. | Excess over estimate. | Amount of appropriation. | Expenditure of the year. | Excess over appropriation. | | | | |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| | Kurnool Division (Continued) | | | | | | | | | | | |
| 25 (Continued) | Ramaswamy Moodr. | June 1896 | Octr. 1896 | | | | | | 134-4-4 | | | |
| | Hussain Goundan | " | Do | | | | | | 10-11-7 | | | |
| | Moideen Khan | " | Do | | | | | | 6-7-7 | | | |
| | Kamal Sait | " | Do | | | | | | 19-6-6 | | | |
| | Krishna Row. G. | March 1895 | Do | | | | | | 11-1-9 | | | |
| | G. Nabi Sait | October 1895 | Novr. 1896 | | | | | | 22-12-2 | | | |
| | N. Chinnamayya | July 1896 | Novr. 1896 | | | | | | 3-6-4 | | | |
| | M. Sirajuddin Khan | " | Do | | | | | | 1-14-1 | | | |
| | G. Thimmareddy | " | Do | | | | | | 5-9-4 | | | |
| | Kondugadu | August 1896 | Decr. 1896 | | | | | | 1-15-2 | | | |
| | " | " | Do | | | | | | 2-7-4 | | | |
| | Sirajuddin Khan | " | Do | | | | | | 1-13-3 | | | |
| | " | " | Do | | | | | | 1-4-8 | | | |
| | " | " | Do | | | | | | 45-9-5 | | | |
| | Subramania Iyer | " | Do | | | | | | 5-7-4 | | | |
| | " | " | Do | | | | | | 4-8-3 | | Fresh items | |
| | " | " | Do | | | | | | 1-9-9 | | | |
| | " | " | Do | | | | | | 1-2-3 | | Early adjustment awaited | |
| | " | " | Do | | | | | | 4-3-5 | | | |
| | Vazeer Sait | " | Do | | | | | | 12-9-7 | | | |
| | " | " | Do | | | | | | 3-3-7 | | | |
| | " | " | Do | | | | | | 15-7-5 | | | |
| | " | " | Do | | | | | | 12-4-2 | | | |
| | Nagoji Row | " | Do | | | | | | 8-5-5 | | | |
| | " | " | Do | | | | | | 6-1-10 | | | |
| | " | " | Do | | | | | | 3-6-4 | | | |
| | Jagannatha Moodr. | " | Do | | | | | | 38-4-10 | | | |
| | P. Krishnayya | " | Do | | | | | | 2-12-4 | | | |
| | P. Venkata Ramudu | " | Do | | | | | | 7-6-11 | | | |

C. G. P.—No. 108 P W—11-12-93—6,000.

P. W. D. Form No. 62A.
(Inner sheet.)

Madras

PROVINCE.

P. W. D. Form No. 62A.
(Inner sheet.)

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of December 1896.

| Item No. | Circle, Division and Description of Work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with Estimate. | | | Comparison with Appropriation. | | | Miscellaneous irregularities. | Expenditure during the month. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by Local Government or Administration. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Amount of estimate. | Expenditure up to date. | Excess over estimate. | Amount of appropriation. | Expenditure of the year. | Excess over appropriation. | | | | |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| | Kurnool Division (Continued) | | | | | | | | | | | |
| 25 (Continued) | Chittari Gopalyya | August 1896 | Dec. 1896 | | | | | | 45-12-9 | | | |
| | C. Kamal Saib | " | Do | | | | | | 48-15-11 | | | |
| | " | " | Do | | | | | | 31-2-" | | | |
| | Murugesa Moodr. | " | Do | | | | | | 58-"-11 | | Fresh items. | |
| | Gurappa | " | Do | | | | | | 3-15-1 | | | |
| | " | " | Do | | | | | | 30-3-8 | | | |
| | Sedda Husain Saib | " | Do | | | | | | 2-3-11 | | Early adjustment awaited | |
| | Ekambara Moodr. | " | Do | | | | | | 14-9-" | | | |
| | Venkata Ramiah | " | Do | | | | | | 3-10-1 | | | |
| | Govinda Nabu Saib | " | Do | | | | | | 67-11-11 | | | |
| | G. Jaffir Saib | March 1896 | Do | | | | | | 5-6-6 | | | |
| | W. S. Garidigadu | Nov. 1895 | Do | | | | | | 26-7-" | | | |
| | N. Guryya | March 1896 | Do | | | | | | 13-1-1 | 1 | | Early adjustment is still awaited. |
| 26 | Delay in adjustment of items outstanding in the Schedule of Miscellaneous Advances. | | | | | | | | | | Item 26 | |
| | Amount advanced for digging a burial grave in the cemetery at Kurnool debited to this head pending recovery from the Civil Department (Outstanding from June 1896) | July 1896 | | | | | | | 8-1-5 | | Early adjustment still awaited | |
| 27 | Delay in recovery of the value of tools lost<br>Scale boxwood.<br>[Audit Note on the Balance Return of Tools & Plant for period ended 29th Febry 1896. Para 1(b) in Audit Note for August 96 under arrears] | October 96 | | | | | | | | | Item 27<br>Recovery from Mr Pereira still awaited. | Recovery will be made on Mr Pereira's return |

C. G. P.—No. 108 P W—11-12-93—6,000.

P. W. D. Form No. 62A.
(Inner sheet.)

Madras

PROVINCE.

P. W. D. Form No. 62A.
(Inner sheet.)

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of December 1896.

| Item No. | Circle, Division and Description of Work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with estimate. | | | Comparison with appropriation. | | | Miscellaneous irregularities. | Expenditure during the month. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by Local Government or Administration. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Amount of estimate. | Expenditure up to date. | Excess over estimate. | Amount of appropriation. | Expenditure of the year. | Excess over appropriation. | | | | |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| | Kurnool Division (Continued) | | | | | | | | | | | |
| 28 | Delay in submission of data statement for fixing rent - | | | | | | | | | | Item 28 (a) & (b) | There should be no delay in the submission of the data statements. |
| (a) | For the head Assistant Collectors precedence, Nandyal. [Audit Note para 5(d)ii of Febry 96 under arrears in Audit Note for June 96 & item 29 of Objectionable Items Statement for August 1896] | August 1896 | | | | | | | | | Early submission of data statement is awaited | |
| (b) | For an additional room to the head Assistant Collectors office Nandyal to accommodate the Salting Board office - (Para 9 of Audit Note for September 1896) | Novr 1896 | | | | | | | | | | |
| 29 | Delay in Submission of Vouchers. | | | | | | | | | | Item 29 | The attention of the Supply Dept is drawn to the orders against these items in the O.I statement for Octr & Novr 1896 in view of necessary steps being taken to remove the objection at once. |
| | March 1896. | | | | | | | | | | | |
| (a) | Docket No 12 C B V No 16 for Rs 65-3-a | July 1896 | | | | | | | | | The delay in the submission of Vouchers is brought to the special notice of Government | |
| | July 1896 | | | | | | | | | | | |
| (b) | Docket No 6 C B V No 11 for Rs 7/8/-a | Novr 1896 | | | | | | | | | Early submission is awaited | |
| (c) | Docket No 18 C.B.V. No 11 for Rs 7/8/. | Do | | | | | | | | | | |
| | [Audit Note for July 1896 para 1 under arrears in Audit Note for September 1896] | | | | | | | | | | | |

C. G. P.—No. 103 P W—11-12-93—6,000.

P. W. D. Form No. 62A.
(Inner sheet.)

Madras

PROVINCE.

P. W. D. Form No. 62A.
(Inner sheet.)

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of December 1896.

| Item No. | Circle, Division and Description of Work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with estimate. | | | Comparison with appropriation. | | | Miscellaneous irregularities. | Expenditure during the month. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by Local Government or Administration. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Amount of estimate. | Expenditure up to date. | Excess over estimate. | Amount of appropriation. | Expenditure of the year. | Excess over appropriation. | | | | |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| | Kurnool Division (Continued) | | | | | | | | | | | |
| 30 | Want of sanction of Government | | | | | | | | | | Item 30. These imprests should not have been given without the special sanction of Government. Early recovery is awaited. | 30 The Dy Coll's attention is invited to the Examiner's remark against this item and he should make necessary arrangements for the early removal of the objection. |
| (a) | For granting imprest of Rs 50/- to the Tahsildar of Nandikotkur | November 96 | | | | | | | | | | |
| (b) | Do Tahsildar of Sirvel Rs 500/- | Dec 1896 | | | | | | | | | | |
| (c) | Do Deputy Tahsildar of Almatur Rs 134/6/4 | Do | | | | | | | | | | |
| (d) | Do Tahsildar of Kolkuntla Rs 1000/- | Do | | | | | | | | | | |
| 31 | Delay in furnishing information called for. | | | | | | | | | | Item 31. | 31 Here should be no further delay in furnishing the required information. |
| | Information called for as to whether any demurrage was paid, if so, when and also when the amounts of demurrage was refunded | | | | | | | | | | Information called for is still awaited. The delay is brought to notice of government. | |
| | [Docket No 3 CRV No 24 of May 1896 vide Audit Note for May 1896 para 15(a) under arrears in Audit Note for September 1896] | Nov 1896 | | | | | | | | | | |

C. G. P.—No. 198 P W—11-12-93—6,000.

P. W. D. Form No. 62A.
(Inner sheet.)

Madras

## Statement of Objectionable items in the accounts of Executive

| Item No. | Circle, Division and Description of Work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with estimate. | | | Comparison with appropriation. | | | Miscellaneous irregularities. | Expenditure during the month. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by Local Government or Administration. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Amount of estimate. | Expenditure up to date. | Excess over estimate. | Amount of appropriation. | Expenditure of the year. | Excess over appropriation. | | | | |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| | Kurnool Division (Continued) | | | | | | | | | | | |
| | Delay in payment of items Audited but not paid | | | | | | | | | | | |
| 32 | Salaries. | | | | | | | | | | Item 32 (a) | There should be no delay in removing the objection to this item. |
| (a) | Ramakrishnier | January 1896 | April 1896 | | | | | | 6-15-6 | | Early payment still awaited | |
| | Veerannah | August 1896 | Decr 1896 | | | | | | 1-5-7 | | Fresh items. | |
| | O. Krishnaswamy | " | do | | | | | | 6-12-6 | | | |
| | Delay in recovery of items Paid but not audited | | | | | | | | | | (b) | The Supty. Engr should lose no time in recovering the amount and the delay should be accounted for |
| (b) | Travelling Allowance | | | | | | | | | | Early adjustment still awaited. | |
| | Rajavendra Rw. field surveyor, | June 1895 | Novr 1895 | | | | | | 13-4-0 | | This item has been outstanding for over a year & a half | |
| | Delay in recovery of amounts due by Contractors. | | | | | | | | | | Item 33. | Early recovery is still awaited. |
| 33 | | | | | | | | | | | | |
| | Govinda Nath Saih | June 1894 | Octr 1896 | | | | | | 137-6-8 | | Early recovery still awaited. | |

C. G. P.—No. 102 P W—11-12-93—6,000.

P. W. D. Form No. 62A.
(Inner sheet.)

PROVINCE

Engineers remaining unremedied to end of December 1896.

P. W. D. Form No. 62A.
(Inner sheet.)

Madras

PROVINCE.

P. W. D. Form No. 62A.
(Inner sheet.)

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of December 1896.

| Item No. | Circle, Division and Description of Work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with estimate. | | | Comparison with appropriation. | | | Miscellaneous irregularities. | Expenditure during the month. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by Local Government or Administration. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Amount of estimate. | Expenditure up to date. | Excess over estimate. | Amount of appropriation. | Expenditure of the year. | Excess over appropriation. | | | | |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| | Kurnool Division (Continued) | | | | | | | | | | | |
| 34 | ~~Debay~~ Irregular debit of charges to P. W. D. | | | | | | | | | | | Early recovery is still awaited |
| (a) | Bamboo matting with outer skin costing Rs 20/12/0 supplied and debited to the estimate for repairs to Ramanallakota Tahsildars Cutcherry estimate Rs 2.170/- | | | | | | | | | | Item 34 (a). Early recovery is awaited | |
| | [Docket No 14 C B/No 7 of June 1896 Audit Note para 16(c) of Audit Note for June 96 under arrears in Audit Note for August 96 & item 20 of C. J. Statement for October 96] | October 96 | | | | | | 20-12-0 | | | | The Supdg Engr should report whether the matting is for floor and in case it is so the whole amount should be re-covered. His attention is drawn to the Examiner's remark against this item. |
| (b) | Bamboo mat thin 9.31 Square feet Rs 15-2-6<br>Bamboo thatty thick 19.16. Square " Rs 95-12-10 | | | | | | | | | | Item 34 (b).<br>If the matting is for floor the charge is not debitable to P.W.D. Cutcheries are to administer vide code I.X.4. | |
| | Charged to Repairs to Karikuntla Satuy Cutcherry.<br>[Docket No 9. C B/No 199 of December 1896] | December 96 | | | | | | 110-15-4 | | | Early recovery is awaited | |

P. W. D. Form No. 62A.
(Inner sheet.)

Madras

PROVINCE.

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of December 1896.

| Item No. | Circle, Division and Description of Work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with estimate. | | | Comparison with appropriation. | | | Miscellaneous irregularities. | Expenditure during the month. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by local Government or Administration. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Amount of estimate. | Expenditure up to date. | Excess over estimate. | Amount of appropriation. | Expenditure of the year. | Excess over appropriation. | | | | |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| 35 | Completion Reports due to End of Dec/96<br>Bellary Division No. of works<br>45 Circl Works Imperial 2<br>45 Circl Works Provincial 5 | | | | | | | | | | 35. Early Sub. remission awaited | 35 There should be no further delay in the submission of the completion reports. |

P. W. D. Form No. 62A.
(Outer sheet.)

P/S 14/4/97

11/4/97

Cir 20

To the S.E III circle thro' the Examiner P. W. Accts.

D. C. Gandoy

Examiner, P. W. Accounts.

4/3/97

C. G. P.—No. 103 P W—11-12-93—6,000.

No. 913 W of 31-3-97
" 745 W " 15-3-97
" 584 W " 2-3-97
" 164 W " 15-1-97
" 3566 W " 12-12-96
" 3251 W " 13-11-96
" 2697 W " 22-9-96
" 2489 W " 27-8-96
" 2418 W " 20-8-96
" 2136 W " 22-7-96
" 1980 W " 4-7-96
" 1916 W " 1-7-96
" 3176 W " 12-12-95