Public Works (1897) Department.

G.O., No. 2538 W

DATED 13. September 1897

[Despatch Abstract.]

Objectionable Items: Orders on statement of — in the Accounts of Ex. Engineers remaining unremedied to end of April 1897. [illegible]

B

U
13 Sep 97

[P.W. 25. / 5,000—30-11-96.]

Indexed. [illegible]

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Public works (1897) Original department

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.

No. 1904 W. d/15-7-97
2234 W. d/16-8-97

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

Current Number: 7563

Madras PROVINCE.

V Circle.

BRANCH— Buildings and Roads

FUND— All Funds

MONTH— April 1897

In dupli.

Recd. 30.7.97

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

No.

Dated the 27 July 1897.

Submitted to the Secretary to ~~the~~ Government General Branch in the Public Works Department.

fr 2538 W. 13 Sept/97

B/PRs

R 14/9/97

With orders

C. G. P.—No. 314 P W—14 3 96--4000.

043446 R 9/9

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

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

Madras PROVINCE.

V Circle.

Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of April 1897.

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.	No. 2538 W8 13 Sep 97	B/ List B
	45 Civil Works. Provincial Want of Estimate South Arcot Division										Items 1 & 2. Orders in Provincial Objectionable Items Statement for March/97 "Very Early arrangements should be made for the submission of the estimates for these works. Sanction to estimates still awaited. As regards item 2 a sum of Rs 8243/- was appropriated in G. O No: 891W dated 29th March/97 to meet the charges incurred last official year by the Civil Department in the purchase of the building but the estimate has not yet been sanctioned	
1.	Constructing a District Munsiff's Court at Villapuram	March/97	"	718	718							1/ Estimate is lying over for the type design. 1 Estimate is lying over for the type design
	Chingleput Division											
2.	Purchasing a building for the use of P. W. D Sub Divisional office, Sub Jail &c in the Chingleput Fort.	Feby/97	"	8,243	8,243							2/ Estimate sanctioned in G.O. No. 2234 Wd/ 16th August 1897. 2 Estimate sanctioned in G O No 2234 Wd/ 16th August 1897
	Excess over Estimate Tanjore Division										Item 3. Orders in Provincial objectionable Items Statement for March/97. The circumstances in which the estimate was exceeded should be fully explained. Sanction of Government to pass the excess is awaited	
3.	Constructing Police lines for Tanjore town	March/97	25955	27802	1847							3/ Very early arrangements should be made to regularise the expenditure on this work. 3 Very early arrangements should be made to regularise the expenditure on this work

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Madras. PROVINCE.

V Circle.

Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of April 1897.

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate. Amount of estimate.	Comparison with estimate. Expenditure up to date.	Comparison with estimate. Excess over estimate.	Comparison with appropriation. Amount of appropriation.	Comparison with appropriation. Expenditure of the year.	Comparison with appropriation. 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.		
	45 Civil Works. Provincial Excess over Estimate (Contd) Chingleput Division.											
4.	Constructing Tirupasur Sub-Registrar's office	June/96	2290	3326	1036						Item 4. Orders in Provincial Objectionable Items Statement for March/97 "There should be no further delay in the Submission of the Completion report together with explanation for the excess over estimate" Early sanction of Government to pass the excess outlay is still awaited.	4/4 The completion report for this work should be expedited and the cause of delay explained The Completion report for this work should be expedited and the cause of delay explained
	Negapatam Division											
5.	Constructing Customs Godown at Negapatam	Decr/96	5700	10474	4774					13	Item 5 Orders in Provincial Objectionable Items Statement for March/97. "It has since been ordered that a list of the materials in excess of requirement be circulated to all Superintending Engineers" Early removal of objection to this item is awaited	5/5 Early removal of the objection ~~to this item~~ is ~~awaited~~ Early removal of objection to this item is awaited

C. G. P.—No. 103 P W—11-12-95—6,000.

P. W. D. Form No. 62A.
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Madras PROVINCE.
V Circle

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

Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of April 1897.

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate. Amount of estimate.	Comparison with estimate. Expenditure up to date.	Comparison with estimate. Excess over estimate.	Comparison with appropriation. Amount of appropriation.	Comparison with appropriation. Expenditure of the year.	Comparison with appropriation. 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 Tanjore Division Delay in adjustment of contribution received for works										Item 6. The Executive Engineer in the accounts for Jany/97 States as follows:- (a) Refund bill sent to Treasury Deputy Collector. (b) No expenditure on the work owing to failure of Contractors. Work will be completed before 31st March 1898.	6/ Early adjustment is awaited. Early adjustment is awaited
6 (a)	Constructing an iron pipe Sluice on the right bank Kunnakunnamar for the irrigation of Velathoti Village lands (G.O. No. 987 I dated 11th December/96)	October/94	„	„	„	-	-	-	30-9-5	~~30-9-5~~		
(b)	Constructing an under channel under Kandathan channel (G.O. No. 847 I dated 18th October/95)	March/95	„	„	-	-	-	-	550-0-0	~~550-0-0~~	(c) Work in progress. (d) The Collector has been written to for further Contribution	
(c)	Constructing a Sluice in Mangalum (G.O. No. 160 I dated 3rd February/96)	Decr/95		„	-	-	-	-	286-0-0	~~286-0-0~~	Early adjustment still awaited.	
(d)	Constructing a land Sluice at Vodkudi	Do.		„	-	-	-	-	850-0-0	~~850-0-0~~		7/ Steps should be taken to remove the objection to this item at an early date Steps should be taken to remove the objection to this item at an early date
	Unauthorized excess expenditure over contribution											
7.	Constructing a dam in Muttyar	April/97	Contribution 2840	2855-3-10	15-3-10						Item 7. Superintending Engineer in reply to Divisional Objectionable Items Statement for April/97 states that the Executive Engineer has been called upon for report Early removal of objection to this item is awaited	

P. W. D. Form No. 62A.
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Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of ____________ 189 .

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 South Arcot Division Delay in payment of dues to Contractors										Item 8. Orders in Provincial Objectionable Items Statement for March/97. "It is observed that the items under this head are long outstanding. The Superintending Engineer will without further delay report what measures have been taken to settle the dues. Early settlement is still awaited.	8/8 There should be no further delay in the settlement of these dues.
8.	Rajagopal Moodeliar	Feby/96	"	"	"	"	"	"	5-13-1			
	Apparoo Reddy	April/96	"	"	"	"	"	"	140-0-6			
	Rajagopala Moodeliar	August/96	"	"	"	"	"	"	170-8-0			
	Ananthapathmanatha Reddy	Octr/96	"	"	"	"	"	"	1028-5-8			
	Ramanadha Pillai	Decr/96	"	"	"	"	"	"	88-4-0			
	Delay in settlement of items in the Schedule of Establishment charges. Salaries - Audited but not paid.										Item 9. Orders in Provincial Objectionable Items Statement for March/97 "The Superintending Engineer should take the necessary steps to remove the objection to this item at an early date" Early removal of objection to this item is awaited.	9/9 Early adjustment should be effected-
9.	V. Venkataswamier, outstanding from November/96	March/97	"	"	"	"	"	"	1-0-0			

There should be no further delay in the settlement of these dues

Early adjustment should be effected

C. G. P.—No. 108 P W—11-12-93—6,000.

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

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(Inner sheet.)

Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of April 1897.

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate. Amount of estimate.	Comparison with estimate. Expenditure up to date.	Comparison with estimate. Excess over estimate.	Comparison with appropriation. Amount of appropriation.	Comparison with appropriation. Expenditure of the year.	Comparison with appropriation. 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 South Arcot Division (Contd) Delay in submission of voucher											
10.	S. Dt. No: 32 C B V No: 88 C for Rs 207-11-7 of September/96. (Para 1 (d) of Audit Note for Septr/96 brought forward in Audit Note for January/97)	March/97	..	..	..	..	..	..	C No 6512 sent to W 6/97 207-11-7		Item 10. Orders in Provincial objectionable Items Statement for March/97 "The application for sanction to admit a certificate in lieu of a voucher has been referred to the Examiner" The certificate was returned to the Secretary to the Government P.W.D. with remarks with office Note No: 2089 D/A dated 2nd July 1897. Early removal of objection is awaited.	10 The application for sanction to admit a certificate in lieu of a voucher is under consideration The application for sanction to admit a certificate in lieu of a voucher is under consideration
	Delay in recovering rent											
11.	Rent due by Mr. Mohamed Rafah Khan Sub Collector for Sub-Collector's bungalow at Tindivanam.	Dec/96	..	..	..	..	..	..	330. 2. 9		Item 11. This represents the amount due by the Sub Collector after deducting the amount on account of the remission of rent sanctioned in G.O. No: 1777 W dated 2nd July/97. Early recovery of this amount is awaited.	11 No further delay should be allowed to occur in the recovery of this amount. No further delay should be allowed to occur in the recovery of this amount with G.I. No. 349 B/97 with G.I. No. 349 B/97

C. G. P.—No. 103 P W—11-12-93—6,000.

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Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of April 1897.

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate. Amount of estimate.	Comparison with estimate. Expenditure up to date.	Comparison with estimate. Excess over estimate.	Comparison with appropriation. Amount of appropriation.	Comparison with appropriation. Expenditure of the year.	Comparison with appropriation. 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											
	South Arcot Division (Contd)											
12.	Delay in refunding the unexpended balance of Contribution to deposit as deposit from Curadasami Pillai for Straightening the Khansahib's Canal	Janry/97	-	-	-	-	-	-	13-14-11		Item 12. Orders in Provincial Objectionable Items Statement for March/97. "Early settlement is awaited". Early settlement is awaited	12 Early settlement is still awaited.
	Negapatam Division											
	Delay in payment of dues to Contractors											
13.	Goorosami Pillai	June/96							72-0-0		Item 13. Orders in Provincial Objectionable Items Statement for March/97. "The attention of the Superintending Engineer is once more drawn to the orders against these items in previous Statements with a view to no further delay being allowed to occur in the settlement of these dues". Early settlement awaited.	13 It is observed that the items under this head are long outstanding. The Supdg: Engineer should take prompt measures to settle the dues at a very early date.
	Vadugalinga Ambalayar	July/96							6-0-0			
	Ramalingam Pillai	Septr/96							62-0-0			
	Rajaramier	Octr/96							64-0-0			
	Mamthappen Ambalayar	Do.							42-0-0			
	Kalimuthu Ambalayar	Do.							60-0-0			
	Syed Ahmed Ambalayar	Decr/96							2-0-0			
	— Do —	Do							1-0-0			
	— Do —	Do.							4-0-0			
	Ekambara Sernagar	Do.							20-0-0			
	Piece workers											
	Gangia Pillai	Novr/96							10-9-10			
	Rungasami Thevan	June/96							29-0-0			
	M. Ramalinga Thevan	Do.							37-0-0			
	Packiam Anthonisami Chetty	Do.							23-0-0			
	Muthu Chidambara Moodeliar	Do.							9-0-0			
	Samoo Pillai	Do.							28-0-0			
	Sabapathy Pillai	Do.							5-0-0			
	Vythianatha Iyer	Do.							9-0-0			
	Nagasa Iyer	Do.							5-0-0			
	Santhanam Iyengar	Do							4-0-0			
	Somasundram Pillay	Do.							17-0-0			

C. G. P.—No. 108 P W—11-12-93—6,000.

P. W. D. FORM No. 62A.
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Madras. PROVINCE.
V Circle.

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Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of April 1897.

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 Works reported Completed for which Completion Reports and Statements are due											
		45 Imperial Military	46 Provincial Civil works	45 Imperial Civil works	Incorporated Local							
14.	Chingleput	"	1	"	"						Item 14. Early submission of Completion reports is awaited.	14 14 Completion reports should be expedited Completion reports should be expedited
	Tanjore	"	"	"	"							
	South Arcot	1	2	"	"							
	Negapatam	"	"	"	"							
	P. W. Stores and Workshops.	"	"	"	"							
	Excess over Estimate: P. W. Stores 45 Civil works Provincial										Items 15 & 16. Revised estimates will be submitted for Sanction (General Superintendent P. W. Stores Divisional objectionable Items Statement for March 1st Supplemental /97)	15 & 16 15 & 16 Revised estimates awaited Revised estimates awaited
15.	Tools and Plant. New Supplies. Indian Supplies 96-7.	March/97 Suppl	91,700	97,363	5663							
16.	Tools and Plant - Repairs and Carriage 96-7	Do.	4,200	10,045	5845						The revised estimates are being submitted for Sanction of Government (Superintending Engineer — Do —) Sanction to revised estimates awaited	

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

V Circle

P. W. D. Form No. 62A.
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Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of April 1897.

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 P. W. Workshops Want of sanction of Government to the local purchase of English Stores.											17(a) to (b) 17(a) to (f)
17(a)	Pig Iron – Bought of Messrs Massey & Co. Dt. 4 - Vr. 34 - December/96	Decr/96	-	-	-	-	-	-	70/-		Item 17(a) General Superintendent in reply to Divisional Objectionable Items Statement for December/96 states that sanction will be applied for – Sanction of Government to the local purchase awaited.	The requisite sanction in each case should be applied for without further delay –
(b)	Channel Iron 20 bars – Bought of Messrs Burn & Co. Vr. 72 Dt. 17 of March/97	March/97	-	-	-	-	-	-	927-0-0		(b & c) Sanction will be applied for General Superintendent P.W. Workshops in Divisional Objectionable Items Statement for March/97) Noted (Superintending Engineer — Do —). Sanction of Government to the local purchase awaited	
(c)	Channel Iron 20 bars } Dt. 17. Vr. 74	Do.	-	-	-	-	-	-	908-9-9			
	2. R. S beams } March/97 Bought of Messrs Burn & Co.		-	-	-	-	-	-	51-13-9			
(d)	6 Ingots Phosphor Bronze Bought of Messrs Richardson & Cruddas Dt. 17 - Vr. 75	March/97	-	-	-	-	-	-	140/-		(d & e) Sanction will be applied for (General Superintendent P. W. Workshops in Divisional objectionable Items Statement for March/97) Noted (Superintending Engineer — Do —) Sanction	
(e)	Iron flat 2" × 1/2" } Dt. 17. Vr. 102.								54-1-0			
	Iron T } Supplied by P. Murugappa Chetty	Do.							120-4-7			

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

Madras PROVINCE.

V Circle

P. W. D. Form No. 62 A.
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Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of April 1897.

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate. Amount of estimate.	Comparison with estimate. Expenditure up to date.	Comparison with estimate. Excess over estimate.	Comparison with appropriation. Amount of appropriation.	Comparison with appropriation. Expenditure of the year.	Comparison with appropriation. 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 P. W. Workshops Want of sanction of Government to the local purchase of English Stores										Sanction of Government to the local purchase awaited	
17 (f)	India Rubber Valves. Dt 7. Vr 141 Bought of Messrs Massey & Co	March/97	"	"	"	"	"	"	60/-		Item 17 (f) Sanction of Government to the local purchase is awaited	
(g)	Pig Iron Rs 78-3-0 Do 39-3-0 117-6-0 Dt. 3. Vr. 28 of April/97 Bought of Messrs Oakes & Co.	April/97							117-6-0		(g) Sanction already applied for (General Superintendent P. W. Workshops in Divisional objectionable Items Statement for April/97) Sanction of Government applied for is awaited (Superintending Engineer - Do -) Sanction of Government to the local purchase awaited	17(g) 17(g) The application for sanction to the local purchase is under consideration - The application for sanction to the local purchase is under consideration

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

V Circle.

P. W. D. Form No. 62A.
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Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of April 1897.

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			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 P. W. Stores. Want of Sanction of Government to the local purchase of English Stores.											
18.	90 Brass Lever Pad locks with duplicate keys Dt. 13. Vr: 42 of April/97 bought of G. Akkulu chetty - Hardware merchant.	April/97	.	.	.	.	.	.	292-8-0		Item 18. Sanction will be applied for (General Superintendent P. W. Stores in Divisional objectionable Items Statement for April 97) Sanction does not appear to be necessary if the pad locks are made in the Country (Superintending Engineer — do —) Sanction of Government to the local purchase is awaited if the pad locks are of Europe manufacture. E. A. Denny Examiner P. W. Accounts Madras J. N. P. 29/7/97	18 If the pad-locks are of European ~~manf~~ manufacture early steps should be taken to remove the objection. A report on this point should be submitted. 7/9/97 P.K.S To The S. E. V circle thro' the Examiner P. W. Accts.

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

PROVINCE.

P. W. D. FORM No. 62A.
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Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of ______ 189 .

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.		
											Item 18. Sanction will be applied for (General Superintendent P. W. Stores on Divisional objectionable Items Statement for April 99) Sanction does not appear to be necessary if the purchases are made in the country (Superintending Engineer Do) Sanction of Government to the local purchase is necessary if the purchases are of Europe [illegible] [illegible]	

Examiner, P. W. Accounts.