Chapter XIV, section ii, pa 63 and 65.

The object of this Retu

Current number: 7776

Public Works (1897) Department.

G.O., No. 2629 W

DATED 21st Septr 1897

[Despatch Abstract.]

Objectionable Items: the Statement of — in the accounts of Ex. Engineers remaining unremedied to end of April 1897, IV Circle. Recorded with reference to G.O. No. 2628 W. dt 21 September 1897.

B

21/9/97

Indexed. 20/9

[P.W. 25. / 5,000—30-11-96.]

BACK PAPERS.

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

FURTHER PAPERS.

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

Note – The orders written in this box need not issue, as they are covered by the orders in the statement for May – C 11/8/97

Chapter XIV, section ii, pa… 63 and 65.

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 neve[illegible] 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 w[illegible] mate 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.

P. W. D. Form No.

Current number: 7776

Madras PROVINCE.

IV Circle

BRANCH— Building & Roads

FUND— All funds.

MONTH— April 1897

Dn Appli

Recd: 5-8-97

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

No.

Dated the 4th August 1897.

Submitted to the Secretary to the Government Buildings & Roads Branch the Public Works Department.

B/ Fist

G.O. 2629 W & 21.9.97.

Recorded, with reference to G.O. No. 2628 W. dated 21st Septr. 1897.

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14/9/97

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C. G. P.—No. 314 P W—14 3 96--4000.

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(Outer sheet.)

K PAPERS.

Madras

11

PROVINCE.

Circle

P. W. D. Form No. 62 A.
(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.			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.		B/List
	4 b Imperial Military Want of Estimate West Coast Division											
1	Providing flat board tripod stand and metal graduated arm to Range map for Cannanore fort	Feby' 97		18	18						1. The tripod and metal graduated arms were supplied for the range map at the request of the Military Department under Memo No 8055 dated 3 Octr '92 from the Inspector General of Artillery. The sanction of the estimate is under reference with the Superintending Engineer (Executive Engineer in Divisional Objectionable Items Statement for Jany '97) Under disposal (Superintending Engineer in Divisional Objectionable Items Statement for Jany '97) If the stand is not a fixture, the charge should be borne by the Military Department.	1/ Steps should be taken to remove the objection to this item at a very early
	Excess over Estimate North Arcot Division											
2	Repairs to the roof No 1 rest house at Arkonam used as quarters for Sergeant Instructor Madras Railway Volunteers	May '96	440	512	72						2. The Sub-Divisional Officer Ranipett has been asked to explain the excess (Executive Engineer in Divisional Objectionable Items Statement for Decr '96) Explanation awaited. (Superintending Engineer in Divisional Objectionable	2/ The attention of the Deputy Engr is drawn to the orders against this item in the O I Statement for [illegible] 1897. It is observed that the item is long outstanding.

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

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 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.		
	Provincial Coimbatore Division										Items Statement for Decr '96) Sanction to pass the excess is still awaited. The item has been outstanding for 12 months. The delay in passing the excess is brought to the special notice of Government.	
3	Compensation for land for Government training School for Mistresses Coimbatore	March '96 Suppl	..	15500	15500						3. Sanction to estimate is still awaited. The item has been outstanding for over a year.	3/ No further delay should be allowed to occur in the submission of the estimate called for in G.O. No. 988 dated 29th April 1897
4	Improvements to Collector's Office Coimbatore	Octr '96	..	259	259						4. Sanction to estimate is still awaited.	4 to 6 / Early re- [illegible] the ob- jection to these items is awaited
5	Extending the roof of the front verandah of the Sub-Magistrate's office at Perundurai	Feby '97	..	256	256						5 + 6. Estimates called for (Executive Engineer in Divisional Objectionable Items Statement for Jany '97) Estimates awaited (Superintending Engineer in Divisional Objectionable Items Statement for Jany '97) Sanction to estimates awaited.	
6	Deepening well in the Compound of the taluk Cutcherry at Bhavani	Do	..	29	29							7 and 8 / Sanction of the Superintendent of [illegible] has already been obtained and communicated to the officers concerned
7	Altering the overseer's quarters on the Stone house hill Coty into quarters for two native Clerks	April '97		98	98					98	7 + 8. The Divisional Objectionable Items Statement for April '97 with the remarks of the Superintending Engineer	

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 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.		
	Provincial [illegible] Circle [illegible] Want of Estimate Coimbatore Division										has not yet been returned. Sanction of Government of India stated to have been applied for is awaited.	
8	Altering the old warders quarters blocks Nos. 1 to 4 into quarters for 8 native clerks at Coty	April '97 Ap	..	195	195					195		
9	Annual Maintenance of Coty Kullar road	Do	-	3362	3362					3362	9. The Divisional Objectionable Items Statement for April '97 with the remarks of the Superintending Engineer has not yet been returned. Early Sanction to estimate is awaited.	9&10 very early steps should be taken to regularise the expenditure in each case
	West Coast Division											
10	Constructing a road from Pandikad to Karivarakundu	Feby '97	-	2789	2789					495	10. Estimate forwarded with this office No. 103 S.E dated 18 Feby '97 (Executive Engineer in Divisional Objectionable Items Statement for April '97) Estimate returned to Executive Engineer for further information in this office No. 2832 W.C dated 2 June '97 (Superintending Engineer in Divisional Objectionable Items Statement for April '97). Sanction to estimate is still awaited.	

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 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.		
	Provincial 45 Civil Works											
	Want of Estimate											
	West Coast Division											
11	Constructing a road from Iruvar to Karivarakundu	March '97	..	2374	2374					1369	11. Estimate sent for sanction with this office No. 301 S. E dated 27 May '97 (Executive Engineer in Divisional Objectionable Items Statement for April '97). Estimate submitted for sanction with office No. 314 W dated 14 June '97 (Superintending Engineer in Divisional Objectionable Items Statement for April '97) Sanction to estimate awaited.	11 An estimate of Rs 7040 has [illegible] [illegible] 862 W [illegible] July 1897
	Salem Division											
12	Constructing a district Munsiff's Court at Kristnagiri	July '96	..	2737	2737						12. Sanction to estimate still awaited. The item has been outstanding for 10 months. The delay in regularizing the item is brought to notice of Government.	12 Estimate is under consideration
	Excess over Estimate											
	Coimbatore Division											
13	Constructing a Taluq Cutcherry at Bhavani	Novr '95	29250	31788	2538						13. Excess will be explained in the Completion report (Executive Engineer in Divisional Objectionable Items Statement for Jany '97) Completion report awaited (Superintending Engineer in Divisional Objectionable Items Statement for Jany '97). Sanction of Government to pass the excess is	

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 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.		
	Provincial & 5 Civil Works Excess over Estimate Coimbatore Division										Still awaited. The item has been outstanding for 18 months. The delay in regularizing this item is specially brought to the notice of Government.	13 & 14 The attention of the Supdg Engr is drawn to the orders against these items in [illegible] Statement for [illegible] 1897, in which no further delay being allowed [illegible] the [illegible]
14	Constructing a taluq Cutchery at Ghobichettipalliem	Jany '96	29550	36352	6802						14. Excess will be explained in the Completion report (Executive Engineer in Divisional Objectionable Items Statement for Decr '96) Completion report awaited (Superintending Engineer in Divisional Objectionable Items Statement for Decr '96). Sanction of Government to pass the excess is still awaited. The item has been outstanding for 16 months. The delay in regularising this item is specially brought to the notice of Government	15 & 16 The explanation called for in [illegible] 3533 C dated 17th August 1897 should be expedited.
15	Providing furniture Benhope rest house	March '96	180	236	56					..	15 & 16. Sanction of Chief Engineer P. W. D to pass the excesses still awaited. The items have been outstanding for over a year. The delay in regularizing the items is brought to the special notice of Government.	
16	Providing furniture Coonoor rest house	Do	273	308	35					..		

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 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.		
	Provincial 45 Civil Works Excess over Estimate Coimbatore Division											
17	Purchase of tents for use by the Superintending Engineer 4th Circle and the Executive Engineer on Special Duty at Anamalais & Executive Engineer Coimbatore Division	March '97 Suppl	470	1036	566						17. The Divisional Objectionable Items Statement for March (Supplemental) with the remarks of the Superintending Engineer has not yet been returned. Sanction to pass the excess is awaited.	17/ Steps should be taken to have the objection [illegible] at an early date
18	Petty improvements to Government House Coty (Extending & improving the Dhobie Shed Coty)	Septr '96	500	4017	3517					2354	18 to 20 – Sanction of Government to the Consolidated estimate of Rs 8370 is still awaited.	18 to 20 / 8) The consolidated estimate has been sanctioned vide G.O. No. 4172 [illegible] 6th August 1897
19	Constructing masonry drain near upper Norwood at Government House Coty	Do	160	163	3							
20	Fitting up electric bells at Government House Coty	Octr '96	1230	1282	52							
21	Constructing Calvy Causeway at Kollegal	Jany '97	40090	43841	3751					208	21. The Divisional Objectionable Items Statement for April '97 with the remarks of Superintending Engineer has not yet been returned. As the works has been reported completed ~~outlay~~ early, Sanction of Government to pass the excess outlay is awaited.	21 / The completion report should be submitted without further delay

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

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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 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.		
	Provincial 45 Civil Works Excess over Estimate Coimbatore Division											
22	Preliminary Expenses in Connection with the project of Surveying lines of roads in the Anamalai Hills	March '97	1000	2362	1362					856	22. Executive Engineer in Divisional Objectionable Items Statement for March '97 States that Rs 396. 2. - which has been erroneously debited against this estimate in accounts for March '97 instead of to Register No: 2 of 97.98 has been written back in accounts for May '97. Superintending Engineer in Divisional Objectionable Items Statement for March 1897 states that the balance of excess may be passed. Rs 258 only have been written back. Sanction of Government to the further excess is awaited. The work is in progress. Sanction to a revised estimate appears necessary.	22 The necessary steps should be taken to regularise the outlay
	North Arcot Division											
23	Constructing a Deputy Tahsildars office with outhouses at Tirupati Ambur	July '96 April '97	16550	18209	1659				7978	„	23. Completion report submitted to Superintending Engineer with this office No. 96 S.E dated 3 March '97 (Executive Engineer in Divisional Objectionable Items Statement for Dec '96) Sanction of Government to the excess will be applied for. (Superintending Engineer in	23 Further information called for is awaited

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 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.		
	Provincial 45 Civil Works Excess over Estimate North Arcot Division										Objectionable Items Statement for Dec'r 96). Sanction of Government to the excess is still awaited.	
24	Constructing a Deputy Tahsildar's office with out-houses at Tirupati	April '97	11990	12195	205					10 in March 1897	24. A revised estimate will be sent in shortly explaining the cause of excess (Executive Engineer in Divisional Objectionable Items Statement for March '97). Revised estimate awaited (Superintending Engineer in Divisional Objectionable Items Statement for March '97). Sanction to revised estimate is awaited.	24 [illegible] re- [illegible] of the objection to the item is awaited
	West Coast Division											
25	Constructing a District Munsiff's Court with out-houses at Karkal	Feby '97	20270	20949	679					"	25. Executive Engineer in Divisional Objectionable Items Statement for March '97 states that the excess would be reduced in the supplemental accounts in adjusting the final bill of the original Contractor Mr. Reccave. Superintending Engineer has passed no Examiner's remarks. Excess not adjusted in the supplemental accounts. Early adjustment still awaited.	25 Early adjustment is still awaited

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 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.	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.		
	Provincial 45 Civil Works Excess over Estimate West Coast Division											
26	Constructing a Silchar Cinerator for the Calicut Municipality	April '97	1200	1506	306						26. The excess is under reference (Executive Engineer in Divisional Objectionable Items Statement for March '97). The result of reference is awaited (Superintending Engineer in Divisional Objectionable Items Statement for March '97). As the work is reported completed, early sanction to excess is awaited.	26/ Noted
	45 [illegible] Local Want of Estimate West Coast Division											
27	Constructing quarters for the light house keeper at the light house Calicut	Decr '95	..	529	529						27. Sanction to estimate still awaited. The item has been outstanding for 17 months. The delay in regularising it is brought to the special notice of Government.	The attention of the Supdg. Engr is drawn to the [illegible] against this item in the statement for March 1897 in regard to the report called for therein being expedited
	Excess over Estimate West Coast Division											
28	Improvements to the lightning conductor of the light house Mangalore	May '96	3190	~~3~~315	125						28. Sanction to pass the excess is still awaited. The item has been outstanding for a year. The delay in passing the item is brought to the notice of Government.	28 [illegible] further [illegible] should be allowed to occur in regularising [illegible]

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

Madras 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 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 North Arcot Division											
29	Dues to Contractors											29
	Outstanding from											
	Narasiah Septr '95	August '94							33.9.11			
	Ramaswami Mudliar Septr '95	Jany '96							23.7.5			
	Do Do	Do							14.14.9			
	W. Sreenivasalu Naidu Octr '95	Feby '96							89.4.11			
	Patchayya Patchayya Do	Do							5.15.1			
	Sundara Iyer Jany '96	May '96							41.10.3			
	K. Subbier Feby '96	June '96							8.15.–			
	Durmaraja Mudliar & Narayanaswami Mudliar Do	Do							13.2.3			
	Meera Moiden May '96	Septr '96							30.2.11			
	Appasawmy Nayudu Do	Do							53.14.1			
	T. Streenivasalu Nayudu June '96	Octr '96							9.6.5			
	Do Do	Do							–.15.3			
	Streenivasa Iyengar Do	Do							52.11.4			
	Thiruvengadasawmy Mudaliar Do	Do							10.7.2			
	M. Narayanaswami Mudaliar (2 items) Do	Do							17.15.10			
	Subbroyer Do	Do							3.5.5			
	K. Sundara Row July '96	Novr '96							30.9.9			
	Meera Moidien Saib Do	Do							10.1.11			
	K. Ramachendra Iyer Do	Do							46.8.8			
	V. Kolundavelu Mudaliar Do	Do							7.14.11			
	Shaik Hussain Saib Do	Do							230.3.4			
	Ramasawmi Mudaliar Do	Do							14.3.–			
	Do Do	Do							48.1.6			
	Hajee Mohamed Jaffer Do	Do							15.4.11			
	Munirathnamiah Do	Do							43.2.7			

29
The attention
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Statement
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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 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 North Arcot Division											
	Dues to Contractors—											
	Outstanding from											
	Raghavalu Naidu C. July '96	Novr '96							29.8.1			
	V. Subbaroya Mudaliar Augst '96	Decr '96							10.2.10			
	~~C. Balakrishna~~								14.14.9			
	K. Jaganatha Pillai Do	Do							20.1.8		29. Early adjustment	
	C. Balakrishna Mudaliar Do	Do							135.14.–			
	Garusawmi Achari Do	Do							30.13.8			
	V. Murugesa Mudliar Do	Do							198.5.5		is awaited. One item	
	C. Raghavalu Naidu Do	Do							4.5.2			
	Vinayaga Mudaliar Do	Do							3.11.3			
	Veeraragavalu Naidu Do	Do							3.11.2		relates to 1893 and	
	Do Do	Do							6.–.9			
	Elayaperumal Odayar Do	Do							8.15.5			
	Meera Moideen Saib Do	Do							10.–.–		four to 1895. Every	
	C. Sadasiva Mudaliar Do	Do							112.3.11			
	K. Sundara Row Do	Do							52.8.10			
	K. Ramachendra Iyer Do	Do							26.10.10		effort should be made	
	Manickka Chetty V. M. Septr '96	Jany '97							121.9.–			
	Ponnurunga Mudaliar Do	Do							28.12.–			
	Murugesa Mudaliar V. C. &										to adjust these items	
	Vijiaraghavalu Mudaliar } Do	Do							7.2.8			
	Do Do	Do							20.9.6			
	Do Do	Do							18.14.6			
	Sundara Row Do	Do							34.–.–			
	Madava Chari Do	Do							10.14.9			
	Narayanasawmi Mudliar M. Do	Do							41.12.10			
	Subramania Iyer Do	Do							24.7.2			

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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 North Arcot Division Dues to Contractors Outstanding from											
	C. Sadasiva Mudaliar Octr 96	Feby '97							1.0.4			
	Venkatasubba Naidu Do	Do							53.15.7			
	Ramarunga Iyengar & P. Narayana Iyer Do	Do							116.14.1			
	Arunachella Mudliar Do	Do							15.15.7			
	Nageswara Iyer Do	Do							42.11.10			
	Venagaja Mudaliar Do	Do							157.2.2			
	Subramania Sastri Do	Do							13.1.3			
	A. Balasundra Mudaliar Do	Do							8.11.1			
	Do Do	Do							226.2.8			
	Dermaraya Mudaliar and T. Narayanasawmy Mudaliar Do	Do							23.9.3			
	V. Munisawmi Mudaliar Do	Do							5.10.2			
	Elagaperumal Adayar Novr 96	March '97							178.1.8			
	Balasundara Mudaliar Do	Do							315.5.9			
	Vijittavalu Mudaliar Do	Do							25.14.3			
	Do Do	Do							14.13.1			
	Sundara Rau K. Do	Do							86.–.10			
	Rama Chandra Iyer K. Do	Do							77.5.8			
	Subbaroya Mudaliyar Do	Do							8.5.8			
	Do Do	Do							31.–.5			
	Murugesa Mudaliyar Do	Do							82.5.3			
	Do Do	Do							245.9.8			
	Munisawmi Mudaliyar V. Decr 96	April '97							5.10.5			
	Appasawmi Mudaliyar Do	Do							118.10.7		Fresh items. Early adjustment is awaited.	
	V. Subbaroya Mudaliyar Do	Do							96.10.9			
	Do Do	Do							59.14.6			
	Do Do	Do							12.7.9			

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			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Miscellaneous Irregularities (contd)											
30	North Arcot Division (contd)											
	~~Grant~~ Want of Sanction of Government										30 – Sanction of Government for fixing the rate of rent is still awaited.	30 & 31 The objection items should be rectified without delay
	To the date Statement fixing the rent for Collector's residence at Chittoor	Feby '97										
31	Delay in recovering rents											
	Amount due by Mr. McCarthy forest officer being rent of a portion of forest office Fort Vellore from 15 March 94 to 31 Decr 96	June '96							184.8.-		31. Early recovery is still awaited. As the amount is outstanding from June '96 every effort should be made to recover the rent at a very early date	32 (a) [illegible] adjustment should be effected
32	Delay in adjustment of items in the Schedule of Establishment Charges											
	Audited but not paid											
(a)	Abbu acting peon Travelling Allowance for August '96	Decr '96							4.4.-		32 a & b – Early adjustment awaited. Attention is invited to Code II. ¶ 65 in the case of item (b).	(a)
	W. Ethiraja Mudaliar Novr '96	March '97							29.-.-			
	Paid but not audited											
(b)	Mr. A. R. DeChazel Assistant Engineer Jany '97	April '97							1.8.-			[illegible] should be settled at once [illegible] of [illegible] allowed
33	Coimbatore Division											33
	Dues to Contractors											
	Narayanasawmi ~~Mudaliar~~ Naidu March '95	July '95							20.13.9			
	Jagannatha Pillai Sept '95	Jany '96							4.11.5			
	Veeraragava Chariar Do	Do							24.2.7			
	Chinna Kaliana Goundan Jany '96	May '96							9.8.10			
	Mr. C. Francis March '96	July '96							4.14.-			

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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.		
	Mis-cellaneous Irregularities Coimbatore Division											
33	Dues to Contractors										33 - Adjustment still awaited.	
	Venkataswami March '96	July '96							13.12.7			
	Do Do	Do							18 . . .			
	Do Do	Do							65 . . .		3 items relate to 1895.	~~34(c)~~
	Rungiah Goundan May '96	Sept '96							99.12.5			A reference by
	Palani Ponadi Do	Do							56.15.8		.	the Supdg Engr
	Chinna Kaliana Goundan Do	Do							83.7.8		Every effort should be	[illegible]
	Alagiri Boyan July '96	Novr '96							31 . . .			local
	Marthanda Iyer August '96	Octr '96							21.13.9			
	B. Venkanna Do	Jany '97							48.9.7		made to adjust these	
	Palani Ponnadi Septr '96	Jany '97							211.14.6			
	Dorasawmi Pillai Octr '96	Feby '97							176.14.9			
	Royappa Goundan Augt '96	Do							21.11.9		items.	
	Alagiri Boyen Novr '96	March '97							78.9.8			
	Swaminatha Pillai Do	Do							60.13.10			
34	Irregular Debit of Charges to P.W.											
(a)	Erecting a pandal in front and rear of Taluq Cutcherry at Bhavani							Ch No 35 on 31/4	10 sent to W. /4		34 (a). Early recovery still awaited. Please see office Note No. 1097 O/A dated	
	Outlay to end of May '96 Rs 154.13.2	August '96							154.13.2		3 April '97	~~34(a)~~ Early re-covery is awaited
	Audit Note June '96 Arrears											
(b)	Thatched pandal in front of Superintendent's quarters as per Voucher No: 55 Schedule Docket 3 of March '97 debited to repairing the rest Camp at Tothanore	March '97							12.2.5		(b). The department concerned has been addressed to recover the amount from the occupant (Executive Engineer in Divisional Objectionable Items Statement for March '97). Superintending Engineer has passed	

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			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Miscellaneous Irregularities Coimbatore Division. Delay in recovering rents										no remarks. As pandals are not integral parts of a building, Cost of their Construction or maintenance should be borne by the occupant vide G.O No: 617 W dated 19 Feby '96. Early recovery is awaited.	35 Early re-covery is awaite
35	Mr Rajagopaula Charriar Sub-Collector Decr '96 Want of Sanction of Government for the non-recovery of rents of the	April '97							1.15.10		35: The Divisional Objectionable Items Statement for April '97 with the remarks of the Superintending Engineer has not yet been returned. Early recovery is awaited.	
36(a)	Sub-Divisional officer's quarters at Erode not occupied by the native Sub-Divisional Officer (Item 7 of the Return of Buildings para 7 b of Audit Note for Decr '96)	Feby '97									36(a). The Executive Engineer in Audit Note for Decr '96 stated that the Sub-divisional Officer is a native and cannot be expected to live in the building and in the Divisional Objectionable Items Statement for Feby '97, the Executive Engineer further stated that there are 2 buildings near the Railway Station Erode (1) Sub-Division Officer's quarters (2) Sub-Divisional Office. When Conductor Smith left, the office was	36(a) Early re-covery [illegible]

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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 Coimbatore Division Want of Sanction of Government for the remission of rent of										removed into the officer's quarters and the office was put under repairs. The office is still in the officer's quarters which was the old office and was only vacated for Conductor Smith's Convenience. I am in Correspondence with other departments to get the other building occupied. As the building is intended for the occupation of Sub-divisional officer, he should have occupied the building as required by Code I. X. 17(4) Recovery of rent from the Native Sub-Divisional officer is awaited.	
36 (b)	Residence for the Head Assistant Collector stated to be under Repairs (Item 9 of the return of buildings) Para 76 of Audit Note for Decr' 96	Feby' 97									36 b & c – Sanction of the Government of India applied for in G. O No: 1972 W dated 21 July' 97 is awaited.	
(c)	Quarters near Stone-house Hill stated to be under repairs (Item 75 of Audit Note for Novr' 96 under Arrears in Audit Note for Jany' 97)	March' 97										

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			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Miscellaneous Irregularities & Coimbatore Division Want of Sanction of Government for the local purchase of										36 d to h – Sanction of Government to the local purchase of which should have been obtained prior to purchase is still Awaited.	36 (d) to (g) The Supdg Eng should without further delay [illegible] in the store [illegible] placed prior to the same of [illegible] It [illegible] that [illegible] the [illegible] (f)
(d)	56 Galvanized iron buckets Rs 70 debited to filling in Ooty Lake Docket 73 Voucher 28 of June '96 purchased of Ebrahim Sait + Co	June '96							70			
(e)	440 yards electric wire 70.6.. 2 Indicators No 3, 4, 8 262.8.. 440 yards Electric wire 70.6.. Docket 27 Voucher 82 of Sept '96 debited to filling up electric bells at Government House	Sept '96							403.4..			
(f)	880 yards Electric wire Rs 140.12.. Docket 55 Voucher 80 of Sept '96 debited to testing lightning Conductor in Nilgiri Sub division purchased from Messrs Oakes + Co.	Sept '96							140:12..			
(g)	Ledanche Cell Rs 6.6.. Pear Shaped Electric bell push with Copper wire 10.8.. Indicator 60.... Electric bell 12.... Purchased from Messrs Oakes + Co + debited to Electric bells Government House filling up (Docket 24 Vr 68 of Octr '96)	Octr '96							88.14..			

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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 Coimbatore Division Want of Sanction of Government for the local purchase of—										36- i to k – The Executive Engineer in Objectionable Items Statement for Feby '97 States that Sanction of Government will be applied for and Superintending Engineer remarks that the application is awaited. Sanction of Government which should have been obtained prior to purchase is still awaited. Attention is invited to G.O's Nos 724 W dated 12 March '97 & 1142 W dated 3rd May '97	
36 h	6 cwts twist iron Rs .. Purchased from Messrs Ebrahim Sait & Co. debited to Improvements to Telegraph Hill Ooty (Docket 28 Vr 36 of Novr 96)	Decr 96							162..			
i	Plate glass purchased from Messrs Oakes & Co: Madras debited to Annual Repairs to Government House & Subsidiary buildings at Ooty (DI 42 Vr 98 of Feby '97)	Feby '97							52..			
j	Corrugated iron 20 cwts at Rs 13.12.. purchased from Ebrahim Sait, debited to Annual repairs to Lawrence Asylum Buildings at Ooty (Docket 2 Vr 25 of Feby '97)	Do							275..			
k	Galvanized iron pipe 400 R ft at Rs ..7.6 Purchased from Ebrahim Sait & Co: debited to laying 1 Galvanized iron pipe to the Cemetery at St Thomas Church at Ooty (Schedule Docket 16 Vr 102 of Feby '97)	Do							187.8..			
l	Corrugated iron 6 ft 30 sheets & 95 lbs at 13.12.. a cwt purchased from Ebrahim Sait & debited at annual repairs to Lawrence Asylum Buildings (SDI 2/151 of March '97)	March '97							60.12.4			

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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 Coimbatore Division Want of Sanction of Government for the local purchase of—										m to p — The Executive Engineer in Objectionable Items Statement for March '97 states that Sanction of Government will be applied for and the Superintending Engineer's remarks that the application is awaited. Sanction of Government which should have been obtained prior to purchase is still awaited. Attention is invited to G. O's Nos 724 W dated 12 March '97 + 1142 W dated 3 May '97.	
m	Imperial Zinc white 2 cwts Chocolate 2 cwts purchased from Ebrahim Sait debited to St Stephen's Church at Ooty S Ot 57/146 of March '97	March '97							160....			
n	6 kegs Carsons Oak paint 1½ cwt at Rs 36..... per cwt purchased from M. Mohamed Ally Jeevanji & Co: debited to Constructing a new taluk Cutcherry at Karur (S Ot 11/116 of March '97)	Do							54.....			
o	Galvanized iron pipe ½" 1100 R ft at Rs 0.3.- purchased from Ebrahim Sait & Co, debited to the work "Laying water pipe from Main Line to Westmere building at Ooty (S. Ot. No 33 C.B.V. No: 133 of March '97)	Do							206.4..			
p	Corrugated iron Sheet 8' 20 cwts at Rs 14 purchased from P. Parthasarathy Nayudu debited to "Improvements to Ooty Kullar road Constructing Cooly lines (S Ot 35/96 of March '97)	Do							280.....			

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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 Coimbatore Division Want of Sanction of Government for the local purchase of											
q	Ready mixed Charlton Imperial Zinc white 22 Kegs Rs 173. 4. .. ~~Rate~~ Rail Charges 16. 8. .. Loading Charges 1. 8. .. Purchased from Messrs Arbuthnot & Co debited to Improvements to Government House and Subsidiary building at Ooty Dr No: 9 CB Vr Nos 13 + 70	April '97							191. 4. ..		36 q – The Divisional Objectionable Items Statement for April '97 with the remarks of the Superintending Engineer has not yet been returned. Sanction of Government which should have been obtained prior to purchase is still awaited. Attention is invited to G. O's Nos 724 W dated 12 March '97 & 1162 W dated 3 May '97.	
r	75 barrels of Cement purchased from Messrs Leighton & Co debited to Ooty Drainage Scheme. Vide CB Vr No: 2, attached to Schedule of Miscellaneous Advances	—Do—							787. 8. ..		r – The Divisional Objectionable Items Statement for April '97 with the remarks of the Superintending Engineer has not yet been returned. Sanction of Government ~~to~~ which should have been obtained prior to purchase is still awaited. Attention is invited to G. O's Nos 1980 W dated 4 July '96 and 3383 W dated 25 Novr '96	
s	For the under-mentioned estimates sanctioned piece-meal in connection with Government House Ooty. i. Constructing Masonry Steps at Government House Ooty Rs 190 .. .. ii. Erecting Straw Store-shed –Do– 470 .. .. iii. Terrakotta boxes for front Verandah – 600	Septr '96										

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			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Miscellaneous Irregularities Coimbatore Division Want of Sanction of Government for the local purchase of–											
s	IV. Constructing Masonry platform in the Conservatory Rs 200 . – . – V. Improvements to Government House Coty 500 . – . – VI Fitting Electric bells 1230 . – . – VII Masonry Drain near Upper Norwood 160 . – . – 3350 . – . –										36 s. Sanction of Government to the Consolidated Estimate of Rs 8370 stated to have been submitted to Chief Engineer P.W.D. is still awaited.	31(S) The estimate has been sanctioned in G. O. No 2124 W dated 6th August 1897 The estimate has been approved and returned to the S E for [illegible]
t	Purchasing furniture for the married Clerks quarters Coty (DI 23 V/63 of June '96)	August '96									t – Sanction of Government to the purchase is still awaited.	t Purchasing [illegible] 36
u	Cost of planting Mango trees debited to the work Taluq Cutcherry at Bhavani Rs 24 (DI 14 C B V. No. 50 of Septr '96 Item 32 of Divisional Objectionable Items Statement for Jany '97)	Jany '97							24 . – . –	2337 W 7561 ~~24~~.	u – Orders of Government on this office No. 505 D/A dated 13 Feby '97 are awaited.	u The Examiner [illegible] authorised to admit the [illegible] vide G. O. No 238 [illegible] dated 24th August 1897
37	~~Manufacture~~ Want of [illegible] of Government of India for hiring quarters [illegible] rates Rent of Building hired for – Mr M. Bowers Assistant Surgeon as per S DI 1/70 A of March '97 for Octr '96	March '97	30	60	30	(Since Sanctioned)					37. Sanction of Government of India stated to have been applied for in G. O. No. 1690 W dated 2 June '97 for the increased rate of rent paid to Mr Bowers is	
	" 1/70 B of March '97 for Novr '96	Do	30	60	30							
	" 1/70 C of March '97 for Decr '96	Do	30	60	30							

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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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	Miscellaneous Irregularities Coimbatore Division											
37	Want of Sanction of Government of India for hiring quarters in excess of Authorised rates											37 The sanction of the Govt of India has been communicated with G. O. No 2026 W [illegible] 29th July 1897
(a)	Rent of Buildings hired for Mr M. Bowers Assistant Surgeon as per S. Dt 1/70 D of March '97 for Jany' 97	March '97	30	60	30						Still awaited	
	" 1/70 E of March '97 for Feby' 97	Do	30	60	30							
38	Delay in adjustment of items outstanding in the Schedule of Deposits										38. The Executive Engineer in Divisional Objectionable Items Statement for Feby' 97 States that the Sub-Divisional officer was asked to settle this as soon as possible Early adjustment awaited	38 Early adjustment should be effected
	Amount Credited to P. W. D on account of Charges to be incurred for making Certain alterations to irrigate the Ayacut in Chelna Chintawony tank outstanding in Octr' 96	Feby' 97							218.10.2			
39	Delay in adjustment of items outstanding in the Schedule of Establishment Charges										39 (a & b) – Early adjustment awaited In the Case of items Shown under (b) attention is invited to Code	
(a)	Audited but not paid											
	Royappen peon Travelling Allowance for March '96	August '96							1.3.6			
	Mr J. C. Laraminie Salary for August '96	Octr' 96							207.8..			
	Nureddeen peon Travelling Allowance for Novr & Decr' 96	March '97 ~~April '97~~							4.5..			
	Gudumiah peon — Do — Decr' 96	April '97							4.2.6			
	Abdul Rahman peon — Do — Decr' 96	Do							4.2.6			
	Chinnatamby peon — Do — Decr' 96	Do							4.2.6			
	Syed Alvisham Clerk — Do — Decr' 96	Do							8.12..			

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			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Miscellaneous Irregularities Coimbatore Division Delay in adjustment of items outstanding in the Schedule of Establishment Charges Paid but not Audited										II. ii. 65	39(a) & (b) These items should be adjusted at a very early date. The attention of the Exe Engr is drawn to the [illegible] re- [illegible] awaited. The attention of the Exe Engr drawn to rule [illegible] Chapter IX [illegible] Code
(b)	Lt R. A. Bragg Honorary Assistant Engineer Travelling Allowance for March '96	June '96							11.8..			
	Royappen peon Salary June '96	August '96							2.8.9			
	Mr J. C. Larminie Travelling Allowance for June '96	Octr '96			30				41.4..			
	Mr V. Manickka Nayakkar Apprentice Engineer Salary for August '96	Novr '96							219.5.8			
	do Travelling Allowance for Septr '96	do							68....			
	Mr H. Knott Temporary Overseer — do —	do							..10..			
	S. Narayana Iyer Clerk Superintending Engineer's Office Salary for Jany '97	March '97							13.13.6			
	Gangatharam Pillai Clerk Superintending Engineer's Office Difference of Salary for 1 to 7 Decr '96 retrenched Outstanding from March '97	April '97							1.2..			
	V. Manicka Mudaliar Clerk Executive Engineer's Office — Salary for March '97	do							4....			
40	Incurring of Expenditure in excess of Contract [illegible] Outlay incurred in fixing a Cast iron pipe 9" diameter for No 4 Sluice Vellalore Channel	March '97 Suppl							18.12.8		40. The Divisional Objectionable Items Statement for March (Suppl) with the remarks of the Superintending Engineer has not yet been returned. Incurring of Expenditure in excess of	

Madras PROVINCE.

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 Coimbatore Division Delay in adjustment of Income tax										Contribution realized is opposed to Code I. IX. 82 IV with reference to which no advance of Government money should be permitted.	40(a) The items should be adjusted without further delay.
40(a)	Mr H. Knott Temporary Overseer V. Manickka Nayakkar	Novr '96 Decr '96							..13.4 -4.9..		(Early recovery awaited. 40 a - Early adjustment awaited.	
41	Delay in recovery of Padagai rents Padagai rents still to be recovered from lessees	Decr '95							227-8-10 ~~229.8.10~~		41. Recovery still awaited. This item is outstanding from Decr '95 and is specially brought to notice.	The Supdt Engr should ascertain & recover the amount and explain the inordinate delay in recovering the
42	Delay in Submission of Vouchers August '96 Dt No 89 CB Vr No 96 for 212.14.. July '96 Dt No 82 CB Vr No 36 for 47.9.6	Decr/96 Jany/97									42. Early submission of the vouchers awaited	The vouchers should be submitted to the Examiner
	Salem Division											
43	Dues to Contractors G. V. Shunmuga Mudaliar July '96	Novr '96							107....		43. Early adjustment awaited.	
44	Irregular Debit Charges [illegible] Matting supplied to Sergt instructors quarters at Jolarpett (Dt 52 Vr 32 of Feby '97)	Feby '97							40.4.7		44. The charge is inadmissible and should be early recovered vide G. O. No 2808 W dated 30 Septr 96	44 Early payment of the dues

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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 Salem Division											
45	Want of Sanction of Government to the local purchase of Angle iron Standard &c purchased including incidental expenses (D154 V^r 42 of Feby '97)	Feby '97							671.3.3		45: These articles it is supposed are not considered as articles of European Manufacture (Executive Engineer in Divisional Objectionable Items Statement for Feby '97). The Superintending Engineer has made no remarks against this item. Sanction of Government is awaited as the articles are not included in the list printed in appendix X Vol II of the P. W. Code.	44 The amount should be recovered at an early date 45 The requisite sanction should be applied for
46	Delay in adjustment of amount in the Schedule of Deposits											
(a)	Amount received from Certain Mandars for repairs to No: 1 Nandimangalam Seenimareddy Madigai (Dasalandam Tank) Outstanding from October 1896	Do							42..-..-		46a - Early adjustment awaited.	46(a) & (b) Adjustment awaited
(b)	Amount received from the Chairman Municipal Council on account of Sinking a trial pit well in Connection with the town water supply Outstanding from Decr '96	April '97							192.2.11		b. The Executive Engineer in Objectionable Items Statement for April '97 states that the Treasury Deputy Collector will be requested to pay the amount to the Chairman of the Municipal Council & debit this Department in his exchange accounts. Early adjustment is awaited.	

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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 Salem Division											
	Delay in adjustment of the outstanding in the Schedule of Establishment Charges											
	Audited but not paid											
47 (a)	Kuppusawmi peon - Travelling Allowance for April '96	Augt '96							..5..		47 a & b - Early adjustment	~~47(a)&(b)~~ Very early adjustment should be effected
	Narasimhulu peon - Salary for June '96	Octr '96							..3.2		Awaited. In the Case of	
	Kalappa Naidu peon — do — Augt '96	Decr '96							1.2.7			
	P. Devasigamony Mudaliar Travelling Allowance for Augt '96	Do							4.15..		items shown under (b)	
	Kali Naidu peon Travelling — do — Augt '96	Do							..1.6			
	M. Somanna Naidu — do — Septr '96	Jany '97							..1..		Attention is invited to	
	Paid but not audited											
(b)	Kuppusawmi peon Salary for May '96	Augt '96							..3.3		Code II. ii. 65	~~48(a)&(b)~~
	M. K. Subramania Pillay Clerk Salary Novr '96	Jany '97							5.9.7			
	Sweeper Overseer's Shed at Namakal (Salary)	March '97							5....			
	Ramachendra Iyer Travelling allowance for Feby '97	April '97							1.8..		} Fresh items	
	S. Krishnasawmy Iyer — do — do —	do —							3....			
	West Coast Division											
48	Delay in adjustment of rent recovered in excess											
(a)	Mr J. Eades - Head Constable excess recovery	Jany '97							7...3		48 (a). Early adjustment	
	Mr A. Ewing rent recovered in excess Outstanding from Novr '96	March '97							..1.7		Awaited.	

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Madras PROVINCE.

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 West Coast Division											
48	Delay in recovery of rents due										b & c – Early recovery awaited. Rent should have been recovered in advance in case of item (c) being a private individual vide Code II. ii: 55C (S.O No. 67 of 95).	
b	Anantan Hospital Assistant rent for Nov '96	March '97							8..			
c	Abdul Kadir peon Kerala Vidyasala rent for warders huts Nos. 1 + 2 for April 97	April '97							1....			
49	Constg: a silchar incinerator for the municipality at Calicut	March/97							305.9.9		49(a) – Excess due to additional work found necessary in execution & as the work was carried out the Contractor had to be paid. The excess is under reference and the amount will have to be recorded from the Municipality. (Executive Engineer in Divisional Objectionable Items Statement for March 97) Early recovery is awaited. (Superintending Engineer in Divisional Objectionable Items Statement for March 97) Incurring of expenditure in excess of Contribution realised is opposed to Code I. X. 821 V with reference to which no advance of Government money should be given. Early recovery awaited.	

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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											
	West Coast Division											50
	Delay in adjustment of items outstanding in the Schedule of Establishment Charges.											
	Paid [illegible]											
50	Mr R. A. Barboza Salary for Nov'r 96	Jany '97							1.3.3		50 – Early adjustment	Very early adjustment
	N. A. Parasurama Iyer — do —	Feby '97							10.10.4			
	Bakkium temporary peon Travelling Allowance Dec'r 96	do							7.14..	do		
	N. A. Parasurama Iyer Salary Dec'r 96 & Jany '97	March '97							25.10.4			
	Ramasawmi peon of Ernaad Sub-Division Jany '97 & Feby '97	do							. 11.9.10	8....	Awaited. Attention	
	Palapuram Ahmad — do — do —	do							25.1.7	10....		
	Syed Alphyu do — do —	do							31.4.8	13.13.11		
	Moidean Kutty do — do —	do							18....	8....		
	Abdul Aziz do — do —	do							16.2.1	2.4.9	to invited to Code	
	Shaik Hussain do — do —	do							17.1.6	3.9.2		
	Balla Moidean do — do —	do							10.7.10	do		
	Sheik Hussain do — do —	do							32.14.5	2.14.5		
	Sheik Moidean do — do —	do							23.3.7			
	Coonjama do — do —	do							10....	do	II. 50. 11. 65	
	Pechanil Moidean do — do —	do							5.11.11			
	Mr C. W. Wood Travelling Allowance for Jany '97	— do —							7....			
	Mr R. S. Paterson do —	do							16.8..	do		
	Mr H. W. Gilbert Dec'r 96	do							53.8..			
	Coonamed Salary for Feby '97	April '97							10....			
	Koneran Nair — do —	do							3.3.5	do		
	Thomas — do —	do							8.9.2	do		
	Galam Muhamed — do —	do							8....	do		

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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 West Coast Division											
	Delay in adjustment of items outstanding in the Schedule of Establishment Charges Paid but not audited.											
	Noor Ali Salary for Feby '97	April '97							8.. ..			Subject [illegible] re- arrange the payment
	Krishnan Nair — Do —	Do							3.2.3			
	~~Shaik Hussain~~											
	Chandu Kutty Clerk — Do —	Do							19.5.8			
	Syed Mohideen peon — Do —	Do							42.14.5			
	Delay in payment of dues to Contractors											
51	Mr Rozario Misquith March '9~~7~~6	July '96							90..			
	C. Omer Cooty June '96	Octr '96							126.7.3			
	Mr H. D. Lemos Do	Do							6.13.4			
	Do Do	Do							6.3.10		51. Early adjustment	
	K. Imbichy Kutty Do	Do							15.. .. 6			
	M. Narain Nair Augst '96	Decr '96							48.6.1			
	C. Omer Kutty Do	Do							10.1.10			
	M. Narain Nair Septr '96	Jany '97							32.2..			
	Mr H. D. Lemos Do	Do							20.13.1		Awaited	
	Jose Pinto Do	Do							3..			
	K. Swami Octr '96	Feby '97							324.9..			
	H. D. Lemos Do	Do							24..			

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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 West Coast Division											52(a) to (d)
52	Want of Sanction of Government.											52 The attention [illegible] to the [illegible] in Statement [illegible] 1897
(a)	For payment of rent for the inspector's Shed hired for the work Improvements to the Sub-Court at Palghat from 1 Novr' 95 to 31 March '96 at Rs 2 p. m (Docket 24 Vr 12 of April '96)	June '96							10 - - -		52 a to d [illegible] Sanction of Govern-	
(b)	To house rent for Keeping tools of Chendale Mysore Road debited to Repairs to Chendale Mysore road at Rs 2 per mensem for 8 months. (Docket No: 63 Vr 9 of Augst '96)	Augst '96							16 - - -		ment is still	
(c)	Rent of buildings for Six Months from 10 Feby '96 to 10 Augst '96 at Rs 4 per mensem debited to "Constructing 2 Corrugated iron ware house at Ponani (Docket No: 2 Vr 5 of Octr '96)	Octr '96							24 - - -		Awaited.	
(d)	House rent for Cooly lines for October November and December '96 at Rs 4. 8 - per mensem debited to Annual Maintenance of Chendale Mysore Road (Docket 68 Vr 21 of Jany '97)	Jany '97							13. 8 - -			

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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 West Coast Division ~~Want of Sanction of Government~~ Failures to recover rents according to the rates Sanctioned											
53.	Rooms in the Sub-jail at Calicut– Rate of rent Sanctioned is Rs .. 8 .. Rate of rent received is .. 4 .. (Vide item 17 of Objectionable Items Statement for October '96).	Octr '96									53. The rent of each room was fixed in G. O. No. 3060 W dated 26 Octr '96 at 8 annas. Early recovery of the difference is awaited.	53 The balance should be recovered without further delay
54	Delay in Submission of Vouchers August '96 Schedule Docket No: 28 Vr for Rs 138. 1. 9 —— do —— 45 — do — 3352. 10. 3 —— do —— 46 — do — 11915. 14 .. (Arrears in Audit Note for Augst '96 taken up in Audit Note for Decr '96 item No 1 (a)	Feby '97									54. The Executive Engineer in Audit Note for Decr '96 states that they are awaited from the Chief Engineer Travancore and will be sent on receipt. Early Submission of the Vouchers awaited.	54 The vouchers should be submitted to the Examiner at an early date
55.	Completion reports due to end of April '97	45 Civil Works Provincial	45 Civil Works Excluded Local	45 Civil Works Incorporated Included Local	44 Military Works Imperial						55: Early Submission awaited.	~~55~~ completion reports should be expedited
	Coimbatore Division No: of works	8	..	..	2							
	North Arcot Division "	1	..	..	..							
	West Coast Division "	5	1	2	3							
	Salem Division "	2	..	..	..							

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Madras PROVINCE.

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.		
											General Items 2, 4 to 6, 24, 26 & 28 have been reported in this Statement as the Superintending Engineer has not Authorized the Examiner to pass them under Code II. iii. 99. Early orders of Superintending Engineer are awaited. (c) Many ~~items~~ of the items have been outstanding for a long time and are brought forward month after month. It	Genl The Supdg Engr is requested to devote his personal attention to the matter of remedying the irregularities brought to notice P.K.S. To The S.E. IV Circle thro' the Examiner P.W. Acct

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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.		
											is most desirable that Special Steps should be taken in order to reduce their number. E. A. [illegible] Examiner P. W. Accts, Madras. R.C. 3/8/97	

G. G. P.—No. 284 P W—9-12-93—5,000.

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.		

G. G. P.—No. 284 P W—9-12-93—5,000.

Examiner, P. W. Accounts.

PROVINC

Circle

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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 tements of Objectionable Items with their Monthly Accounts, as well s those whose statements are *generally incomplete*, should be specially brought to he otice of Government under "General Remarks" at the end of the state ent.

4. Ite s of irregular expenditure, which are left unincluded by Executive Engineer in their Divisional Statements of Objectionable Items, should be distinctl 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 bri 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. 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 ate of tters 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 estima appropriation.

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

1 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.

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

Madras PROVINCE.

IV Circle.

BRANCH— Buildings and Roads

FUND— All funds.

MONTH— April 1897. Suppl.
OW 7776/97

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

No.

Dated the 4th August 1897.

Submitted to the Secretary to the Government Buildings and Roads Branch

in the Public Works Department.

C. G. P.—No. 314 P W—14 3 96—4000.

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

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(Inner sheet.)

Madras

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

IV

PROVINCE Madras

Circle

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.				
	Buildings and Roads All funds		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	44 Imperial Military Want of Estimate. West Coast Division											
1.	Providing flat board tripod Stand and metal graduated arm to Range map for Cannanore Fort.	Febry/97	-	18	18			-	-	-	Item 1. The tripod and metal graduated arms were supplied for the range map at the request of the military department under memo No: 8055 dated 3rd October/92 from the Inspector General of Artillery. The Sanction of the estimate is under reference with the Superintending Engineer (Executive Engineer in divisional objectionable Items Statement for January/97) under disposal (Superintending Engineer in divisional objectionable Items Statement for January/97) If the stand is not a fixture, the charge should be borne by the Military Department	
	Excess over Estimate North Arcot Division											
2.	Repairs to the roof No: 1 Rest house at Arkonam used as quarters for Sergeant Instructor Madras Railway Volunteer	May/96	440	512	72			-	-		Item 2. The Sub divisional officer Ranipett has been asked to explain the excess (Executive Engineer in divisional objectionable Items Statement for December/96) Explanation awaited. (Superintending Engineer	

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Circle.

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

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1.

2.

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.		
											Engineers in divisional objectionable Items Statement for December/96) Sanction to pass the excess is still awaited. The item has been outstanding for 12 months. The delay in passing the excess is brought to the Special notice of Government.	
3.	Compensation for land for Government training School for mistresses Coimbatore	March/96 Suppl.	–	15,500	15,500						Item 3. Sanction to estimate is still awaited. The item has been outstanding for over a year	
4.	Improvements to Collector's office Coimbatore	Octr/96	–	259	259						Item 4. Sanction to estimate is still awaited.	
5.	Extending the roof of the front verandah of the Sub-Magistrate's office at Perundurai	Febry/97	–	256	256						Items 5 & 6. Estimates called for (Executive Engineer in divisional objectionable Items Statement for January/97)	
6.	Deepening well in the Compound of the taluq Cutcherry at Bhavani	Do.	–	29	29						Estimates awaited (Superintending Engineer in divisional objectionable Items Statement for January/97) Sanction to estimates awaited	
7.	Altering the overseer's quarters on the Stone house hill Coty into quarters for two native clerks.	April/97	–	98	98					98	Items 7 & 8. The divisional objectionable Items.	

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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.		
	Provincial 45 Civil works Want of Estimate										Items Statement for April/97 with the remarks of the Superintending Engineer has not yet been returned. Sanction of Government of India stated to have been applied for is awaited	
	Coimbatore Division											
8.	Altering the old warders quarters blocks Nos 1 & 4 into quarters for 8 Native Clerks at Ooty	April/97	-	195	195			-	-	195		
9.	Annual maintenance of Ooty Kulkar road	Do.	-	3362	3362			-	-	3362	Item 9. The Divisional objectionable Items Statement for April/97 with the remarks of the Superintending Engineer has not yet been returned. Early sanction to estimates is awaited.	
	West Coast Division											
10.	Constructing a road from Pandikad to Karivarakundu	Febry/97	-	2789	2789			-	-	495	Item 10. Estimate forwarded with this office No: 1033 E dated 18th February/97 (Executive Engineer in Divisional objectionable Items Statement for April/97) Estimate returned to Executive Engineer for further information in this office No: 2832 W C dated 2nd June/97 (Superintending Engineer in Divisional objectionable Items Statement for	

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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.		
											for April 97) Sanction to estimate is still awaited	
	Provincial. 45 Civil Works Want of Estimate West Coast Division											
11.	Constructing a road from Tuvar to Kaivarakundu	March/97	-	2374	2374					1369	Item 11 Estimate sent for sanction with this office No: 301 S. E. dated 27th May/97 (Executive Engineer in Divisional Objectionable Items Statement for April 97) Estimate submitted for sanction with office No: 314 W dated 14th June/97 (Superintending Engineer in divisional objectionable Items Statement for April/97) Sanction to estimate awaited	
	Salem Division											
12.	Constructing a district Munsiff's Court at Kristnagiri	July/96	-	2737	2737						Item 12. Sanction to estimate still awaited. The item has been outstanding for 10 months. The delay in regularizing the item is brought to notice of Government.	
	Excess over Estimate Coimbatore Division											
13.	Constructing a taluq cutcherry at Bhavani	Nov/95	29,250	31,788	2,538						Item 13. Excess will be explained in the Completion report (Executive Engineer in Divisional objectionable Items	

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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.		
											Items Statement for January/97) Completion report awaited. (Superintending Engineer in Divisional objectionable Items Statement for January/97) Sanction of Government to pass the excess is still awaited. The item has been outstanding for 18 months. the delay in regularizing this item is specially brought to the notice of Government	
	Provincial 45 Civil works Excess over Estimates Coimbatore Division										Item 14.	
14.	Constructing a taluq cutchery at Gholichittipollium	Janury/96	29,550	36,352	6,802						Excess will be explained in the completion report (Executive Engineer in Divisional objectionable Items Statement for December/96) Completion report awaited (Superintending Engineer in Divisional objectionable Items Statement for December/96) Sanction of Government to pass the excess is still awaited. The item has been outstanding for 16 months. The delay in regularizing this item is specially brought	

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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.		
	Provincial: 45 Civil works Excess over Estimate Coimbatore Division										brought to the notice of Government	
15.	Providing furniture Benhope rest house.	March/96	180	236	56.						Items 15 & 16. Sanction of Chief Engineer P.W.D to pass the excess still awaited. The items have been outstanding for over a year. The delay in regularizing the item is brought to the special notice of Government	
16	Providing furniture Coonoor rest house.	Do.	273	308	35							
17.	Purchase of tents for use by the Superintending Engineer 4th Circle and the Executive Engineer on Special duty at Anamalais and Executive Engineer Coimbatore Division	March/97 Suppl.	470	1036	566						Item 17. The Divisional objectionable Items Statement for March (Supplemental) with the remarks of the Superintending Engineer has not yet been returned. Sanction to pass the excess is awaited.	
18.	Petty improvements to Government House Ooty (extending and improving the dholie shed Ooty)	Sept/96	500	4017	3517					2354	Items 18 to 20. Sanction of Government to the [illegible] of Rs 8370 is still awaited	
19.	Constructing masonry drain near upper barracks at Government House Ooty	Do.	160	163	3							
20	Filling up electric bells at Government House Ooty	Octr/96	1230	1282	52							
21.	Constructing taluq cutcherry at Kollegal	Janry/97	40090	43841	3751					208	Item 21. The Divisional objectionable Items statement for April/97 with	

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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.		
											with the remarks of Superintending Engineer has not yet been returned. As the work has been reported completed early sanction of Government to pass the excess outlay is awaited.	
	Provincial 45. Civil Works Excess over Estimate Coimbatore Division											
22.	Preliminary expenses in connection with the project of surveying lines of roads in the Annamalai Hills	March/97	1,000	2,362	1,362					854	Item 22. Executive Engineer in Divisional Objectionable Items Statement for March/97 stated that Rs 396-2-0 which has been erroneously debited against this estimate in account for March/97 instead of to Register No: 2 of 97-98 has been written back in accounts for May/97. Superintending Engineer in Divisional Objectionable Items Statement for March/97 states that the balance of excess may be passed. Rs 258 only have been written back. Sanction of Government to the further excess is awaited. The work is in progress. Sanction to a revised estimate appears necessary.	
	North Arcot Division											
23.	Constructing a Deputy Tahsildar's office with outhouses at Tirupati Ambur	July/96	16,550	18,209	1,659						Item 23. Completion report submitted to	

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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.		
											to Superintending Engineer with this office No. 96 S.E dated 3rd March/97 (Executive Engineer in Divisional objectionable Items Statement for December/96) Sanction of Government to the excess will be applied for. (Superintending Engineer in objectionable Items statement for December/96) Sanction of Government to the excess is still awaited.	
	Provincial 45 Civil works. Excess over Estimate North Arcot Division											
24.	Constructing a Deputy Tahsildar's office with out. houses at Tirupati	April/97	11.990	12.195	205					10 in March 1897	Item 24. A revised estimate will be sent in shortly explaining the cause of excess (Executive Engineer in divisional objectionable Items Statement for March/97) Revised estimate awaited (Superintending Engineer in divisional objectionable Items Statement for March/97) Sanction to revised estimate is awaited	
	West Coast Division											
25	Constructing a District Munsiff's Court with out. houses at Karkal	Feby/97	20270	20.949	679						Item 25. Executive Engineer in divisional objectionable Items Statement for March/97 states that the excess would be reduced in the Supplemental accounts in	

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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.		
											in adjusting the final bill of the original Contractor Mr. Deceane Superintending Engineer has passed no remarks. Excess not adjusted in the Supplemental accounts. Early adjustment still awaited	
	Provincial 45. Civil Works Excess over Estimate West Coast Division											
26	Constructing a Silchar Cinerator for the Calicut Municipality	April/97	1200	1506	306					424 in March/97	Item 26. The excess is under reference (Executive Engineer in Divisional objectionable Items Statement for March(97) The result of reference is awaited (Superintending Engineer in Divisional objectionable Items Statement for March(97) As the work is reported completed early sanction to excess is awaited	
	45 Excluded Local Want of Estimate West Coast Division											
27	Constructing quarters for the light house keeper at the light house Calicut	Dec/95	-	529	529						Item 27. Sanction to estimate still awaited. The item has been oustanding for 17 months. The delay in regularising it is brought to the special notice of Government	
	Excess over Estimate West Coast Division											
28	Improvements to the lightning conductor of the light house Mangalore	May 96	3190	3315	125						Item 28. Sanction to pass the excess is still awaited. The item has been outstanding for a year. The	

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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 North Arcot Division										The delay in passing the item is brought to the notice of Government	
29.	Dues to Contractors. Outstanding from										Item 29. Early adjustment is awaited. One item relates to 1893 and four to 1895. Every effort should be made to adjust these items	
	Narasiah Septr/95	August/94							33-9-11			
	Ramaswami Mudeliar Septr 95	Jany. 96							23-7-5			
	Do Do	Do							14-14-9			
	W. Sreenivasulu Naidu Octr 95	Feby. 96							89-4-11			
	Patchayya Patchayappa Do	Do							5-15-1			
	Sundara Iyer Jany. 96	May. 96							41-10-3			
	K. Subbier Feby. 96	June. 96							8-15-0			
	Durmaraja Mudeliar and Narayanaswami Mudeliar } Do	Do							13-2-3			
	Meera Moideen May. 96	Septr 96							30-2-11			
	Appasawmy Nayner Do	Do							53-14-1			
	T. Streenivasulu Nayudu June 96	Octr 96							9-6-5			
	Do Do	Do							..-15-3			
	Sreenivasa Iyengar Do	Do							52-11-4			
	Thiruvengadasawmy Mudeliar Do	Do							10-7-2			
	M. Narayanasawmy Mudeliar (2 items) Do	Do							17-15-10			
	Subbroyer Do	Do							3-5-5			
	K. Sundara Row July 96	Novr/96							30-9-9			
	Meera Moideen Saib Do	Do							10-1-11			
	K. Ramachendra Iyer Do	Do							46-8-8			
	V. Kolundavelu Mudeliar Do	Do							7-14-11			
	Shaik Hussain Saib Do	Do							230-3-4			
	Ramasawmi Mudeliar Do	Do							14-3-0			
	Do Do	Do							48-1-6			
	Hajee Mahamed Jaffer Do	Do							15-4-11			
	Munnirathnamiah Do	Do.							43-2-7			

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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.	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 North Arcot Division										The delay in paying the above is brought to the notice of	
29.	Dues to Contractors:											
	outstanding from Item 29											
	Raghavalu Naidu July 96	Novr/96							29-8-1			
	V. Subbaroya Mudelia August 96	Decr. 96							10-2-10			
	K. Jaganatha Pillai Do	Do							20-1-8			
	A. Balakrishna Mudeliar Do	Do							135-14-0			
	Gurusawmi Achari Do	Do							30-13-8			
	V. Murugasa Mudeliar Do	Do							198-5-5			
	C. Raghavalu Naidu Do	Do							4-5-2			
	Vinayaga Mudeliar Do	Do							3-11-3			
	Veeraragavalu Naidu Do	Do							3-11-2			
	Do Do	Do							6-..-9			
	Elayaperumal Odayar Do	Do							8-15-5			
	Meera Moideen Saib Do	Do							10-..-9			
	C. Sadasiva Mudeliar Do	Do							112-3-11			
	K. Sundara Row Do	Do							52-8-10			
	K. Ramachendra Iyer Do	Do							26-10-10			
	Manicka Chetty V. M. Septr. 96	Jany. 97							121-9-..			
	Ponnuranga Mudeliar Do	Do							28-12-..			
	Murugesa Mudeliar V.C. and Vijiaraghavalu Mudeliar Do	Do							7-2-8			
	Do Do	Do							20-9-6			
	Do Do	Do							18-14-6			
	Sundara Row Do	Do							34-..-5			
	Thandava Chari Do	Do							10-14-9			
	Narayanasawmi Mudeliar M. Do	Do							41-12-10			
	Subramania Iyer Do	Do							24-7-2			

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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 North Arcot Division												
29.	Dues to Contractors.	Outstanding from											
	C. Sadasiva Mudeliar	Octr. 96	Feby. 97							1-0-4			
	Venkatasubba Naidu	do	do							53-15-7			
	Ramaswamy Iyengar and P. Narayana Iyer	do	do							116-14-1			
	Arunachella Mudeliar	do	do							15-15-7			
	Nageswara Iyer	do	do							42-11-10			
	Vinayaga Mudeliar	do	do							157-2-2			
	Subramania Sastri	do	do							13-1-3			
	A. Balasundara Mudeliar	do	do							8-11-1			
	do	do	do							226-2-8			
	Durmaroya Mudeliar and T. Narayanasawmy Mudeliar	do	do							23-9-3			
	V. Munieswami Mudeliar	do	do							5-10-2			
	Elagaperumal Odayar	Novr. 96	March 97							178-1-0			
	Balasundara Mudeliar	do	do							315-5-9			
	Vijittavelu Mudeliar	do	do							25-14-3			
	do.	do	do							14-13-7			
	Sundara Row K	do	do							86-–-10			
	Rama Chandra Iyer K	do	do							77-5-8			
	Subbaroya Mudeliar	do	do							8-5-8			
	do	do	do							31-0-5			
	Murugesa Mudeliar	do	do							82-5-3			
	do	do	do							245-9-8			
	Munisawmi Mudeliar	Decr. 96	April 97							5-10-3			
	Appasawmi Mudelyar	do	do							118-10-9		Fresh items. Early adjustment is awaited	
	V. Subbaroya Mudeliar	do	do							96-10-9			
	do	do	do							59-14-6			
	do	do	do							12-7-9			

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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) North Arcot Division (Contd) ~~Grant~~ Want of Sanction of Government										Item 30. Sanction of Government for fixing the rate of rent is still awaited	
30.	To the data Statement fixing the rent for Collector's residence at Chittoor.	Feby/97										
	Delay in recovering rents										Item 31 Early recovery is still awaited. As the amount is outstanding from June/96, every effort should be made to recover the rent at a very early date	
31.	Amount due by Mr. McCartley forest officer being rent of a portion of forest office Fort Vellore from 15th March/96 to 31st December/96	June/96							184-8-[illegible]			
	Delay in adjustment of items in the Schedule of Establishment Charges Audited but not paid										Item 32 (a & b) Early adjustment awaited attention is invited to Code II. 11. 65 in the case of item (b)	
32. (a)	Ablen acting peon Travelling allowance for August/96	Decr/96							-4-			
	W. Ethiraja Mudaliar Novr/96	March/97							29-			
	Paid but not audited											
(b)	Mr. A. R. De Chazel Assistant Engineer Janry/97	April/97							1-8-0			
	Coimbatore Division Dues to Contractors										Item 33. Adjustment still awaited. The 3 items relate to 1895. Every effort should be made to adjust these items.	
33.	Narayanasawmi Naidu March/95	July.95							20-13-9			
	Alaganatha Pillai Septr.95	Janry.96							4-11-5			
	Veeraragava Chariar Do	Do							24-2-7			
	Chinna Kaliana Gowdan Janry/96	May.96							9-8-10			

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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 Coimbatore [illegible] Dues to [illegible]										[illegible]	
33	Mr. C. Francis March/96	July. 96							4-14-0			
	Venkatasawmi do	do							13-12-7			
	do do	do							18-0-0			
	do do	do							65-0-0			
	Rungiah Goundan May. 96	Septr. 96							99-12-5			
	Palani Ponadi do	do							54-15-8			
	Chinna Kaliana Goundan do	do							63-7-8			
	Alagiri Boyan July. 96	Novr. 96							31-0-0			
	Marthanda Iyer Augt/96	Decr/96							21-13-9			
	B. Venkanna do	Janry. 97							48-9-7			
	Palani Ponnadi Septr. 96	Janry. 97							211-14-6			
	Dorasawmi Pillai Octr. 96	Febry. 97							176-14-9			
	Rayappa Goundan Augt. 96	do							31-11-9			
	Alagiri Boyen Novr. 96	March. 97							78-9-8			
	Swaminatha Pillai do	do							60-13-10			
	Irregular debit of charges to P.W.D.											
(a)	Erecting a pandal in front and rear of Taluq Cutcherry at Bhavani Outlay to end of May. 96 Rs 154-13-2 Audit Note June/96 Arrears	Augst. 96							154-13-2		Item 34(a) Early recovery still awaited Please see office note No. 1097 B/4 dated 3rd April 1897.	
(b)	Thatched pandal in front of Superintendent's quarters as per voucher No. 55 Schedule Docket 3 of March '97 debited to repairing the rest Camp at Pothanore	March/97							12-2-5		(b) The department concerned has been addressed to recover the amount from the occupant (Executive Engineer in Divisional objectionable	

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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.		
											Objectionable Items Statement for March/97 Superintending Engineer has passed no remarks. As pandals are not integral parts of a building, cost of their construction or maintenance should be borne by the occupant vide G.O. No: 617 W dated 19th February/96 Early recovery is awaited.	
	Miscellaneous Irregularities Coimbatore Division Delay in recovering rents.											
35	Mr Rajagopaulo Chariar Sub Collector. Decr/96	April/97		-			-	-	1-15-10		Item 35. The Divisional objectionable Items Statement for April/97 with the remarks of the Superintending Engineer has not yet been returned. Early recovery is awaited	
	Want of sanction of Government for the non recovery of rents of the											
36(a)	Sub-divisional officers quarters at Erode not occupied by the native sub divisional officer (Item 7) of the Return of Buildings para 7b of Audit note for December/96)	Febry/97									Item 36(a) The Executive Engineer in Audit note for December/96 stated that the sub Divisional officer is a native and cannot be expected to live in the building and in the Divisional Objectionable Items Statement for February/97, the Executive Engineer further stated that	

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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 Coimbatore Division										that there are 2 buildings near the Railway Station Erode (1) Sub Divisional officers quarters (2) Sub-divisional office. When Conductor Smith left the office was removed into the officer's quarters and the office was put under repairs. The office is still in the officer's quarters which was the old office and was only vacated for Conductor Smith's convenience. I am in correspondence with other departments to get the other buildings occupied. As the building is intended for the occupation of Sub-Divisional officer, he should have occupied the building as required by Code I. X. 7(1). Recovery of rent from the Native Sub-Divisional officer is awaited.	
36 (b)	Residence for the Head Assistant Collector stated to be under repairs (Item 9 of the return of buildings) Para 7 b of Audit Note for December/96	Feby/97									Item 36(b&c) Sanction of the Government of India applied for in G.O. No. 1972 W. dated 21 July/97 is awaited	
(c)	Quarters near Stone House Hill stated to be under repairs (Item 7 5 of Audit Note for November/96 under arrears in Audit Note for January/97)	March/97										

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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 Coimbatore Division Want of sanction of Government for the local purchases											
36 (d)	56 Galvanized iron brackets Rs 70 debited to filling in Ooty. lake docket 7 Voucher 28 of June/96 purchased of Ebrahim Sait & Co	June/96	.	.	.	.	.	.	70-00		Item 36 (d to h) Sanction of Government to the local purchase which should have been obtained prior to purchase is still awaited	
(e)	440 yards electric wire 70-6-0 2 Indicators Nos. 3. 4. 8 262-8-0 440 yards electric wire 70-6-0 Docket 27 Voucher 82 of September/96 debited to filling up electric bell at Government House	Septr/96	.	.	.	.	.	.	403-4-0			
(f)	880 yards electric wire Rs 140-12-0 Docket 65 Voucher 80 of September/96 debited to testing lightning conductors in Nilgiri Sub-Division purchased from Messrs Oakes & Co	Septr/96	.	.	.	.	.	.	140-12-0			
(g)	Leclanche cell Rs 6-6-0 Pear shaped electric bell push with copper wire 10-8-0 Indicator 60-0-0 Electric bell 12-0-0 Purchased from Messrs Oakes & Co. and debited to electric bells Government House filling up (Docket 24 Voucher 68 of October/96)	October/96	.	.	.	.	.	.	88-14-0			

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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 Coimbatore Division Want of sanction of Government for the local purchase of											
36(h)	6 cwts twist iron Rs162-0-0 Purchased from Messrs Ebrahim Saib & co debited to Improvements to Telegraph Hill Ooty (Docket 28 Voucher 36 of December/96)	Decr/96	.	.	.	.	.	.	162-0-0			
(i)	Plate glass purchased from Messrs Oakes & Co. Madras debited to annual repairs to Government House and Subsidiary buildings at Ooty (Dt. 42. Vr. 98 of Feby/97)	Feby/97	.	.	.	.	.	.	52-00	Do	Items 36 (i to l) The Executive Engineer in objectionable Items Statement for February/97 states that sanction of Government will be applied for and Superintending Engineer remarks that the application is awaited Sanction of Government which should have been obtained prior to purchase is still awaited. Attention is invited to G.Os Nos 724 W dated 12th March/97 and 1142 W dated 3rd May/97	
(j)	Corrugated iron 20 cwts at Rs 13-12-0 purchased from Ebrahim Saib, debited to Annual repairs to Lawrence Asylum Buildings at Ooty (Dt 2 Vr 25 of Feby/97)	Do	.	.	.	.	.	.	275-00			
(k)	Galvanized iron pipe 400 r. ft at Rs. 0-7-6 Purchased from Ebrahim Saib & co. debited to laying 1 galvanized iron pipe to the Cemetery at St. Thomas Church at Ooty (Schedule docket 16 Voucher 102 of Feby/97)	Do	.	.	.	.	.	.	187-8-0			
(l)	Corrugated iron 6 ft 30 sheets 495 lbs at 13-12-0 a cwt purchased from Ebrahim Saib and debited at Annual repairs to Lawrence Asylum Buildings (S. Dt 2/151 of March/97)	March/97	.	.	.	.	.	-	60-12-4	Do		

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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 Coimbatore Division Want of sanction of Government for the local purchase of											
36(m)	Imperial zinc white 2 cwts Chocolate 2 cwts purchased from Ebrahim Saib debited to St. Stephen's Church at Ooty S.D. 57/146 of March/97	March/97							160-00		Items 36 (m to p) The Executive Engineer in objectionable Items Statements for March/97 states that sanction of Government will be applied for and the Superintending Engineer remarks that the application is awaited. Sanction of Government which should have been obtained prior to purchase is still awaited. Attention is invited to G.Os Nos 724 W dated 12th March/97 and 1142 W dated 3rd May/97	
(n)	6 kegs Carsons Oak paint 1½ cwt at Rs 36-00 per cwt purchased from M. Mahomed Ally Jeevaji & co. debited to Constructing a new taluq Cutcherry at Karur (S.D. 11/116 of March/97)	Do.							54-00			
(o)	Galvanized iron pipe ½" 1100 ft at Rs 0-3-0 purchased from Ebrahim Saib & co. debited to the work "laying water pipe from main line to Westmere buildings at Ooty" (S.D. No: 33 & V. No: 133 of March/97)	Do.							206-40			
(p)	Corrugated iron sheet 8' 20 cwts at Rs 14 purchased from P. Parthasarathy Naidu debited to "Improvements Ooty Kullar road Constructing Cooly lines" (S.D. 35/56 of March/97)	Do							280-00			

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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 Coimbatore division want of sanction of Government for the local purchase of											
36(q)	Ready mixed Charlton Imperial zinc white 22 Kegs Rs 173-4-0 Rail Race charges 16-8-0 Loading charges 1-8-0 Purchased from Messrs Arbuthnot & Co. debited to Improvements to Government House and subsidiary buildings at Ooty Dt Vo: 9 C.B.V. No 1370	April/97							191-4-0		Item 36(q) The Divisional objectionable Items Statement for April/97 with the remarks of the Superintending Engineer has not yet been returned. Sanction of Government which should have been obtained prior to purchase is still awaited. Attention is invited to G.O's Nos 724 W dated 12th March/97 and 1142 W dated 3rd May/97	
(r)	75 barrels of Cement purchased from Messrs Leighton & Co. debited to Ooty drainage scheme: Vide C.B.V. No: 21 attached to Schedule of Miscellaneous Advances	Do							787-8-0		(r) The Divisional Objectionable Items Statement for April/97 with the remarks of the Super-intending Engineer has not yet been returned. Sanction of Government which should have been obtained prior to purchase is still awaited. Attention is invited to G.O's Nos 1980 W dated 4th July/96 and 3383 W dated 28th November/96.	
(s)	For the undermentioned estimates sanctioned piece-meal in connection with Government House Ooty. i. Constructing masonry steps at Government House Ooty Rs 190-0-0 ii. Erecting straw store-shed do 470-0-0 iii. Terra kotta boxes for front verandah 600-0-0 iv. Constructing masonry platform in the Conservatory 200-0-0 v. Improvements to Government House Ooty 500-0-0 vi. Fitting electric bells 1230-0-0 vii. Masonry drain near upper Norwood 160-0-0 3350-0-0	Septr/96									(S) Sanction of Government to the Consolidated estimate of Rs 8370 stated to have been submitted	

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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.		
											to Chief Engineer P.W.D is still awaited	
	Miscellaneous Irregularities Coimbatore Division Want of sanction of Government for the local purchase of											
36(t)	Purchasing furniture for unmarried clerks quarters Ooty (Dt. 23 Vr. 63 of June/96)	August/96									Item 36 (t) Sanction of Government to the purchase is still awaited	
(u)	Cost of planting mango trees debited to the work taluq cutcherry at Bhavani Rs 24 (Dt. 14 CBV No: 50 of September/96 of Divisional Objectionable Items Statement for January/97)	Janry/97	.		.	.	.	.	24-0-8		u. Orders of Government on this office No: 505 D/4 dated 13th February/97 are awaited	
	Want of sanction of Government of India for hiring quarters in excess of authorized rates											
37.	Rent of Buildings hired for Mr. M. Bowers Assistant Surgeon as per S. Dt 1/70 A of March/97 for October/96	March.97	30	60	30						Item 37. Sanction of Government of India stated to have been applied for in G.O. No: 1490 W dated 2nd June/97 for the increased rate of rent paid to Mr. Bowers is still awaited	
	" 1/70 B of March/97 for November/96	Do	30	60	30							
	" 1/70 C of March/97 for December/96	Do	30	60	30	Since sanctioned						
	" 1/70 D of March/97 for January/97	Do	30	60	30							
	" 1/70 E of March/97 for February/97	Do	30	60	30							

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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											
	Coimbatore Division											
	Delay in adjustment of items out-standing in the Schedule of Deposits											
38.	Amount credited to P.W.D. on account of charges to be incurred for making certain alterations to irrigate the ayacut in Chelva Chintamony tank out-standing in October/96	Feby/97	.	.		.	.	.	218-10-2		Item 38. The Executive Engineer in Divisional objectionable Items Statement for February/97 stated that the Sub. Divisional officer was asked to settle this as soon as possible. Early adjustment awaited	
	Delay in adjustment of items out-standing in the Schedule of Establishment charges – Audited but not paid											
39 (a)	Royappen peon travelling allowance for March/96	August/96							1-3-6		Item 39 (a & b) Early adjustment awaited. In the Case of items shown under (b) attention is invited to Code II. 11. 65.	
	Mr. J. C. Larminie Salary for August/96	Decr/96							207-8-0			
	Nurudeen peon travelling allowance for Novr Decr/96	March/97							--5--			
	Gudumiah peon — Do — Decr/96	April/97							4-2-6			
	Abdul Rahman peon — Do — Decr/96	Do							4-2-6			
	Chinnatamby peon — Do — Decr/96	Do							4-2-6			
	Syed Alrishom Clerk — Do — Decr/96	Do.							8-12-0			
	Paid but not audited											
(b)	Lt. R. A. Bragg Honorary Assistant Engineer Travelling allowance for March/96	June/96							11-8-0			
	Royappen peon Salary June/96	August/96							2-8-9			

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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.	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.		
(li)	Mr J. C. Larminie Travelling allowance for June/96	Oct/96							41-4-0			
	Mr V. Manickka Nayakkar Apprentice Engineer Salary for August/96	Nover/96							219-6-8			
	- Do - Travelling allowance for Septr/96	Do.							68-0-0			
	Mr H. Knott Temporary overseer - Do	Do.							--10--			
	S. Narayana Iyer clerk Superintending Engineer's office Salary for Janry/97	March/97							13-13-6			
	Gangatharam Pillai clerk Superintending Engineer's office difference of salary for 167 December/96 retrenched - outstanding from March/97	April/97							1-2-0			
	V. Manicka Mudaliar clerk Executive Engineer's office - Salary for March/97	Do.							4-0-0			
	Miscellaneous Irregularities Coimbatore Division Incurring of expenditure in excess of contribution realised											
40.	Outlay incurred in fixing a Cast iron pipe 9" diameter for No: 4 sluice Vellalore Channel	March/97 Suppl.							18-12-8		Item 40. The Divisional Objectionable Items Statement for March (Suppl) with the remarks of the Superintending Engineer has not yet been returned. Incurring of expenditure in excess of contribution realised is opposed to Code I-IX-82 IV with reference to which no advance of Government money	

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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.	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.		
									41-4-0		money should be permitted Early recovery awaited	
	Miscellaneous Irregularities Coimbatore division								219-6-8 68-0-0			
	Delay in adjustment of Income tax								--10--			
40(a)	Mr. H. Knott Temporary overseer V. Manickka Nayakkar	Nov/96 Dec/96.							--13-4 --4-9-0		Item 40 (a) Early adjustment awaited	
	Delay in recovering Padagai rents								1-7			
41.	Padagai rents still to be recovered from lessees	Dec/95							227-8-10 ~~229-8-10~~		Item 41 Recovery still awaited. This item is outstanding from Dec/95 and is specially brought to notice.	
	Delay in submission of vouchers.											
42	August. 96. Bt. No: 89 CB Vr. 95 for 212-14-0 July. 96. Bt. No: 82 CB Vr. 36 for 47-9-6	Dec 96 Jan/97									Item 42. Early submission of the vouchers awaited	
	Salem division Dues to Contractors											
43	G. V. Shunmuga Mudaliar July/96	Nov/96							107-0-0		Item 43. Early adjustment awaited	
	Irregular debit of charges											
44.	Matting supplied to Sergt instructors quarters at Jalarpett. (Bt 52 Vr. 32 of February/97)	Feby/97							40-4-7		Item 44. The charge is inadmissible and should be early recovered vide G.O. No: 2808 dated 30 September 96.	

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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 mouth.	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 Salem Division Want of Sanction of Government to the local purchase of.											
45	Angle iron Standard &c. purchased including incidental expenses (Ch 54 Vr. 42 of February/97)	Febry/97							471-3-3		Item 45. Those articles, it is supposed are not considered as articles of European Manufacture (Executive Engineer in Divisional objectionable Items Statement for February/97) The Superintending Engineer has made no remarks against this item. Sanction of Government is awaited, as the articles are not included in the list printed in appendix X Vol: II of the P. W. Code.	
	Delay in adjustment of items outstanding in the schedule of deposits											
46.(a)	Amount received from certain inamdars for repairs to Ers: 1 Kandimangalam Iwimareddy Madugai (Dasahandam link) Outstanding from Oct. 1896.	Do.							42-00		Item 46(a) Early adjustment awaited	
(b)	Amount received from the chairman Municipal Council on account of Sinking a trial well in Connection with the town water supply Outstanding from December/96.	April/97							192-2-11		(b) The Executive Engineer in Objectionable Items Statement for April/97 states that the Treasury deputy Collector will be requested to pay the amount to the chairman of the Municipal Council and debit this	

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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.		
											this department in his exchange accounts · Early adjustment is awaited	
	Miscellaneous Irregularities											
1.	Salem Division											
	Delay in adjustment of items outstanding in the Schedule of Establishment charges — Audited but not paid											
47(a)	Kuppusawmi peon - Travelling allowance for April 1896	August 96							..5-0			
	Narasimhulu peon - Salary for June/96	Octr/96							..3-2			
	Kolappa Naidu peon — do — August 96	Decr/96							1-2-7		Item 47 (a & b) Early adjustment awaited	
	P. Devasigamony Mudaliar - Travelling allowance for August 96	do							4-15-0		In the case of items shown	
	Kali Naidu peon Travelling — do — August 96	do							..1-6		under (b) attention is	
	M. Somanna Naidu — do — Septr/96	Janry/97							..1-0		invited to Code II. 11. 66	
	Paid but not Audited											
(b)	Kuppusawmi peon - Salary for May/96	August 96							..3-3			
	M. K. Subramania Pillay Clerk. salary Nov/96	Janry. 97							5-9-7			
	Sweeper Overseer's shed at Namakal (Salary)	March/97							5-0-0			
	Ramachendra Iyer. Travelling allowance for February 97	April 97							1-8-0 }		Fresh items)	
	S. Krishnaswamy Iyer — do — do	do							3-0-0 }			
2.	West Coast Division											
	Delay in adjustment of rents recovered in excess.											
48 (a)	Mr. J. Eades Head Constable excess recovery	Janry/97							7-0-3		Item 48(a) Early adjustment awaited	
	Mr. L. Ewing rent recovered in excess — outstanding from November 96	March/97							..1-7			

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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 West Coast Division Delay in recovery of rents due										Item 48 (b & c) Early recovery awaited. Rent should have been recovered in advance in case of item (c) being a private individual vide Code II. ii 55 c (S. O. No. 67 of 95).	
48(b)	Anantan Hospital Assistant rent for November/96	March/97							..8..			
(c)	Abdul Kadir peon Kerala Vidyasala rent for warden huts Nos 1 & 2 for April/97	April/97							1-..-..			
	Incurring of expenditure in excess of contribution realized.										Item 49 (a) Excess due to additional work found necessary in execution and as the work was carried out, the contractor had to be paid. The excess is under reference and the amount will have to be recovered from the Municipality. (Executive Engineer in Divisional Objectionable Items Statement for March/97) Early recovery is awaited (Superintending Engineer in Divisional Objectionable Items Statement for March/97) Incurring of expenditure in excess of contribution realised is opposed to Code I. X. 82 iv vide	
49 a.	Constructing a Silchar incinerator for the municipality of Calicut	March/97							305-9-9			

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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 West Coast Division delay in adjustment of items outstanding in the schedule of establishment charges Paid but not audited										with reference to which no advance of Government money should be given. Early recovery awaited	
50.	Mr. R. A. Barboza - Salary for Novr/96	Jany. 97							1-3-3			
	M. A. Parasurama Iyer - Do -	Febry. 97							10-10-4			
	Bakkiun temporary peon - Travelling allowance - Decr/96	Do.							7-14-0			
	M. A. Parasurama Iyer Salary Decr. 96 & Jany 97	March 97							25-10-4			
	Ramasawmi peon of Ernaud Sub-division Jany. 97 & Febry. 97	Do.							11-9-10	8-..	Item 50. Early adjustment awaited. Attention is invited to code II. 11. 65	
	Palapuram Ahmed Do. Do.	Do.							25-1-7	10-00		
	Syed Alphju Do Do	Do							31-4-8	13-13-11		
	Moideen Kutty Do Do	Do							18-00	8-00		
	Abdul Aziz Do Do	Do							16-2-1	2-4-9		
	Shaik Hussain Do Do	Do							17-1-6	3-4-2		
	Babli Moideen Do Do	Do							10-7-10			
	Sheik Hussain Do Do	Do							32-14-5	2-14-5		
	Sheik Moideen Do Do	Do							23-3-7			
	Coonjama Do Do	Do							10-00			
	Pechaul Moiden Do Do	Do							5-11-11			
	Mr. C. W. Wood Travelling allowance for Janry 97	Do.							7-00			
	Mr. R. S. Paterson Do -	Do							16-8-0			
	Mr. H. W. Gilbert Decr/96	Do							53-8-0			
	Coonamed Salary for Febry. 97	April 97							10-00			
	Koreen Nair - Do -	Do							3-3-5			
	Thomas - Do -	Do							8-9-2			
	Gulam Muhammed - Do -	Do.							8-00			

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			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Miscellaneous Irregularities West Coast Division Delay in adjustment of items outstanding in the schedule of establishment charges Paid but not audited											
	Noor Ali Salary for Feby. 97	April. 97							8-0-0			
	Krishnan Nair - Do -	Do							3-2-3			
	Chandu Kutty clerk - Do -	Do							19-5-8			
	Syed Mohideen peon - Do -	Do							42-14-5			
	Delay in payment of dues to Contractors.											
51	Mr. Rozario Enisquith March 96/97	July. 96							90-0-0		Item 51. Early adjustment awaited	
	C. Omer Cooty June. 96.	Octr. 96							126-7-3			
	Mr. H. D. Lemos Do	Do							6-13-4			
	Do Do	Do							6-3-10			
	K. Irulichy Kutty Do	Do							15-0-6			
	M. Narain Nair Augst. 96	Decr. 96							48-6-1			
	C. Omer Kutty Do	Do							10-1-10			
	M. Narain Nair Septr. 96	Janry. 97							32-2-0			
	Mr. H. D. Lemos Do	Do							20-13-1			
	Jose Pinto Do	Do							3-0-0			
	K. Swami Octr. 96	Febry. 97							324-9-0			
	H. D. Lemos Do	Do.							24-0-0			

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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 West Coast Division Want of sanction of Government											
52(a)	For payment of rent for the inspector's shed hired for the work Improvement to the Sub-court at Palghat from 1st November 95 to 31 March 96 at Rs 2 p. m (Docket 24 Vr 12 of April 96)	June 96.							10-00		Item 52 (a to d) Sanction of Government is still awaited	
(b)	To house rent for keeping tools of Chendale Mysore road debited to Repairs to Chendale Mysore road at Rs 2 per mensem for 8 months (Docket No: 63 Vr: 9 of August 96)	Augt. 96.							16-00			
(c)	Rent of buildings for six months from 10th February 96 to 10th August 96 at Rs 4 per mensem debited to "Constructing 2 Corrugated iron ware house at Ponani" (Docket No: 2 Vr: 5 of October 96)	Octr. 96							24-00			
(d)	House rent for cooly lines for October November and December 96 at Rs 4-80 per mensem debited to Annual Maintenance of Chendale Mysore Road (Docket No: 68 Vr. 21 of January 97)	Jany. 97							13-80			

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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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			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Miscellaneous Irregularities West Coast Division Failure to recover rents according to the rates sanctioned											
53.	Rooms in the Sub-Jail at Calicut Rate of rent sanctioned is Rs 0-8-0 Rate of rent received is " "-4-" (Vide item 17 of objectionable Items statement for October /96)	Octr. 96									Item 53. The rent of each room was fixed in G.O. No: 3040 W dated 26th October 96 at 8 annas. Early recovery of the difference is awaited.	
	Delay in submission of vouchers August 96.											
54.	Schedule docket No: 28 K. for Rs 138-1-9 3352-10-3 - Do - 45 - do - 335-10-3 - Do - 46 . do . 11915-14-0 (Arrears in Audit Note for August 96 taken up in Audit Note for Decr. 96 item No: 1(a))	Febry. 97									Item 54. The Executive Engineer in Audit Note for December 96 states that they are awaited from the Chief Engineer Travancore and will be sent on receipt. Early submission of the vouchers awaited	
	Completion reports due to end of April 97.											
55		45 Civil works Provincial	45 Civil works Excluded Local	45 Civil works Incorporated Included Local	44 Military works Imperial						Item 55. Early submission awaited	
	Coimbatore Division No: of works	8	.	.	2							
	North Arcot Division "	1	.	.	.							
	West Coast Division "	6	1	2	3							
	Salem Division "	2	.	.	.							

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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.		
											General. Items 2. 4 to 6. 24. 26 & 28 have been reported in this statement as the Superintending Engineer has not authorized the Examiner to pass them under Code II. III. 99. Early orders of Superintending Engineer are awaited. (a) Many of the items have been outstanding for a long time and are brought forward month after month. It is most desirable that special steps should be taken in order to reduce their number. E. A. Dlurry (?) Examiner P. W. Accounts Madras.	MBDA 3.8.97

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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.		

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