# Public Works (1898) Department.

**G.O., No.** 1410 W

**DATED** 6 June 98

[Despatch Abstract.]

Objectionable items: orders on Statement of — in the accounts of Ex. Engineers remaining unremedied to end of Feby. 98, IV circle

B

[ P. W. 25.
1,000—2-3-98 ]

Indexed. 10/6

## BACK PAPERS.

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## FURTHER PAPERS.

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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 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.<br>B. Abstract detail estimate by sub-heads, and so on. | 1. Submitted to Chief Engineer.<br>2. Submitted to Supdg Engineer.<br>3. Not yet submitted. |

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

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

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

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

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

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

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

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

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

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

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D. W.

W

0-LS. 136

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Original

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

P. W. Current No: 3994

Madras PROVINCE.

IV Circle

BRANCH— Buildings & Roads

FUND— All Funds

MONTH— February 1898

Recd: 6-5-98

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

No.

*Dated the* 5 May 1898.

Submitted to the Secretary to the ~~R~~ Government in the Public Works Department.

7/5/98

Pls

With orders

C. G. P.—No. 314 P W—14 3 96—4000.

P. W. D. Form No. 62 A.
(Outer 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 February 1898.

| 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/Dist 1410 W 6-6-98 |
|  | Provincial 45 Civil Works<br>Want of Estimate<br>— Coimbatore Division — |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Compensation for land for Government Training School for Mistresses, Coimbatore | March 96 Suppl. | " | 15500 | 15500 |  |  |  |  | " | 1<br>Orders in Provincial Objectionable Items Statement for Nov. 97 "No further delay should be allowed to occur in regularizing the Expenditure<br>The long delay in the Submission of the estimate Called for in G.O. No. 1108W dated 29th April 1897 also requires an explanation"<br>Sanction to estimate is still awaited - | 1<br>The Supdtg Engr. having since reported that the plans and estimate have been submitted through the Director of Public Instruction the estimate is awaited |
|  | — West Coast Division — |  |  |  |  |  |  |  |  |  |  |  |
| 2 | Constructing a road from Pandikad to Karuvarakunda via Thuvur | July 97 | " | 8001 | 8001 |  |  |  |  | " | 2 to 5<br>Orders in Provincial Objectionable Items Statement for Nov. 97 "Noted for item"<br>"The submission of estimates for the works referred to in these items should be expedited"<br>Estimates will be submitted for sanction shortly (Executive Engineer in Objectionable Items Statement for December 1897) Estimates awaited (Superintending Engineer in Objectionable Items Statement for Decr. 97)<br>The | 1<br>2 to 5. No further delay should be allowed to occur in the submission of the estimates for these works. |
| 3 | Do — Do — from Karuvarakunda to Kalikava | March 97 | - | 3891 | 3891 |  |  |  |  | 538 |  |  |
| 4 | Do — Do — from Anakayam to Pundalur or Oorampuram road | Septr. 97 | - | 8639 | 8639 |  |  |  |  | 2839 |  |  |
| 5 | Do — Do — from Nilambur to Kalikavu | March 97 | - | 9976 | 9976 |  |  |  |  | 3397 |  |  |

P. W. D. Form No. 62A.
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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 February 1898.

| Item No. | Circle, Division and Description of Work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with estimate. Amount of estimate. Rs. | Comparison with estimate. Expenditure up to date. Rs. | Comparison with estimate. Excess over estimate. Rs. | Comparison with appropriation. Amount of appropriation. Rs. | Comparison with appropriation. Expenditure of the year. Rs. | Comparison with appropriation. Excess over appropriation. Rs. | Miscellaneous irregularities. Rs. | Expenditure during the month. Rs. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by Local Government or Administration. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 45 Civil Works<br>Excluded Local | | | | | | | | | | The Divisional Objectionable Items Statement for Jany 1898 & Feby 1898 with the remarks of Superintending Engineer have not yet been returned. Early sanction to estimates awaited. | |
| 6 | Constructing quarters for the light keepers at the Light House Calicut | Decr. 95 | – | 522 | 522 | | | | | | 6<br>The Divisional Objectionable Items Statement for Feby 1898 with the remarks of Superintending Engineer has not yet been returned. Sanction to estimate awaited. The item is outstanding for December 1895. | 6<br>The attention of the Suptg. Engr. is drawn to the long delay in the removal of objection to this item and very early steps should be taken to regularise the outlay. |
| | Provincial 45 Civil Works<br>Excess Over Estimate<br>— Coimbatore Division — | | | | | | | | | | | |
| 7 | Constructing a taluq Cutcherry at Bhavani | Novr. 95 | 29250 | 31788 | 2538 | | | | | | 7<br>Orders in Provl. Objectionable Items Statement for Novr. 1897 "The Completion report has been received & is under Consideration." Sanction of Government to pass the excess is still awaited.<br>x Col Smart has been asked to explain why he ordered the use of Mangalore tiles. | 7 x<br>The completion report is still under consideration. |

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 February 1898.

| 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<br>Excess Over Estimate<br>— Coimbatore Division — | | | | | | | | | | | |
| 8 | Constructing a taluq cutcherry at Ghobichettipolem | Jany 96 | 29,550 | 36,352 | 6,802 | | | | | " | 8<br>Orders in Provincial Objectionable Items Statement for Nov. 97 "The attention of the Suptg. Engineer is drawn to the orders against this item in the Objectionable Items Statement for July in view to immediate steps being taken to regularize the outlay. The special report called for regarding inordinate delay should also be expedited"<br>Sanction of Government to pass the excess is still awaited. | 8/<br>The explanation called for from Condr. Smith should be expedited. |
| 9 | Providing furniture to Ben hope rest house | March 96 | 180 | 236 | 56 | | | | | " | 9 & 10<br>Orders in Provincial Objectionable Items Statement for Nov. 97 "Sub Condr. Hearne having returned from furlough the Suptg. Engr. will loose no time in taking the necessary action for the removal of objection to these items"<br>Sanction to pass the excesses is still awaited | 9 & 10.<br>The Suptg. Engr. should arrange to submit without further delay the explanation called for from Sub Conductor Hearne. (Explanation since received) |
| 10 | Do — Do — to Coonoor rest-house | Do | 273 | 308 | 35 | | | | | " | | |

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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 February 1898.

| 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<br>Excess Over Estimate Contd<br>Coimbatore Division | | | | | | | | | | | |
| 11 | Constructing Taluq Cutcherry at Kollegal (completed) | Jany 97 | 40.090 | 45.253 | 5.163 | | | | | | 11.<br>Orders in Provl: Objectionable Items Statement for Novr 1897 "The submission of the Completion report should be expedited & delay explained" Sanction of Government to pass the excess outlay still awaited. | 11<br>The attention of the Supdg Engr is drawn to the orders against this item in previous O. I. statements in view to early measures being adopted to regularise the expenditure. The delay of about 16 months in the disposal of this item requires an explanation. |
| 12 | Preliminary Expenses in Connection with the Project of surveying lines of roads in Anamalais Hills | March 97 | 4.070 | 14.672 | 10.602 | | | | | 2430 | 12<br>Orders in Provincial Objectionable Items Statement for Novr 97 Very early steps should be taken for the removal of objection to this item<br>Sanction to revised estimate is still awaited | 12.<br>A revised estimate amounting to Rs 25.100 has been sanctioned vide G.O. No 960W dated 13th April 1898. |
| 13 | Improvements to Government house & all subsidiary buildings at Ooty (Completed) | Augt 97 | 8.370 | 9.374 | 1004 | | | | | | 13<br>Order in Provincial Objectionable Items Statement for Novr 97 "Very early arrangements should be made to regularize the outlay"<br>Sanction to revised estimate is still awaited | 13<br>Immediate steps should be taken to remove the objection to this item and the cause of delay explained. |

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Madras PROVINCE.

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of February 1898.

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

| 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. | | |
| | Excess Over Estimate<br>Coimbatore Division | | | | | | | | | | | |
| 14 | Filling in Ooty Lake | Oct. 97 | 1,00,000 | 1,40,725 | 40,725 | | | | | 9,629 | 14<br>Orders in Provincial Objectionable Items Statement for Nov. 97 "No further delay should be allowed to occur in the submission of the revised estimate for this work"<br>The Divisional Objectionable Items Statement for February 1898 with the remarks of Superintending Engineer has not yet been returned.<br>Sanction to revised estimate is still awaited. | 14<br>Special arrangements should be made for the very early submission of the revised estimate (Revised estimate since received) |
| | West Coast Division | | | | | | | | | | | |
| 15 | Constructing a road from Melathur to Karuvarakunda | Aug. 97 | 5,150 | 12,860 | 7,710 | | | | | 959 | 15<br>Orders in Provincial Objectionable Items Statement for Nov. 97 "Early steps should be taken to regularize the outlay"<br>The Divisional Objectionable Items Statement for Feby 98 with the remarks of Supdg. Engr. has not yet been returned.<br>Sanction to supplemental estimate is still awaited | 15<br>The necessary steps should be taken to regularise the outlay at a very early date. |

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Madras PROVINCE

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of February 1898.

| 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. | | |
| | Excess Over Estimate<br>— West Coast Division — | | | | | | | | | | | |
| 16 | Improvements to the Central Jail at Cannanore | Jany 98 | 5.700 | 7.076 | 1.376 | | | | | | 16<br>The Divisional Objectionable Items Statement for Jany 98 with the remarks of Superintending Engineer has not yet been returned<br>Sanction to revised estimate is awaited | 16/<br>Noted |
| | Want of Appropriation<br>— West Coast Division — | | | | | | | | | | | |
| 17 | Constructing a road from Sandrkad to Karivarakundu via Thuvvur | July 97 | | | | - | 5.707 | 5.707 | | | 17 & 18<br>Orders in Provincial Objectionable Items Statement for Novr 97.<br>"The Suptg. Engr. will take the necessary steps at a very early date for the removal of objection to these items. The Official year having expired Sanction of Government to pass the outlay awaited | 17 to 22<br>The Official Year 1897-98 having expired, the Suptg Engrs. will apply for Sanction of Government to admit the outlay in each case, incurred without or in excess of appropriation. |
| 18 | Do — from Karivara Kundu to Kalikava | Octr 97 | | | | - | 3.886 | 3.886 | | 538 | | |
| 19 | Constructing a road from Arakayam to Sandaloor on Corampuram road | Novr 97 | | | | - | 8.639 | 8.639 | | 2.839 | 19 & 20<br>Orders in Provincial Objectionable Items Statement for Novr 97<br>"The Suptg. Engineer will take the necessary steps at a very early date for the removal of objection to | |
| 20 | Do Nilamber to Kalikavu | Do. | | | | - | 9.976 | 9.976 | | 3.397 | | |

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## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of February 1898.

| 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 these items" The official year having expired, Sanction of Government to pass the outlay awaited | |
| | 45 Civil Works - Provincial - Excess Over Appropriation - West Coast Division - | | | | | | | | | | | |
| 21 | Constructing a road from Melathur to Karuvarakunda | Octr. 97 | | | | 4623 | 12333 | 7710 | | 959 | 21<br>Further allotment will be applied for in submitting the revised estimate. (Executive Engineer in Obj: Items Statement for Decr. 1897) Revised estimate awaited (Superintending Engineer in Obj: Items Statement for Decr. 97) The Divisional Objectionable Items Statement for Jany & Feby 98 with the remarks of Superintending Engineer has not yet been returned. The Official year having expired, Sanction of Government to pass the excess awaited. | |
| 22 | Constructing a road from Thuvvur to Karuvarakunda | Feby 98 | | | | 6035 | 7635 | 1600 | | 1528 | 22<br>The Divisional Objectionable Items Statement for Feby 98 with the remarks of 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 February 1898.

| Item No. | Circle, Division and Description of Work. | Month in the accounts of which objectionable expenditure first appeared. | Comparison with estimate. Amount of estimate. | Comparison with estimate. Expenditure up to date. | Comparison with estimate. Excess over estimate. | Comparison with appropriation. Amount of appropriation. | Comparison with appropriation. Expenditure of the year. | Comparison with appropriation. Excess over appropriation. | Miscellaneous irregularities. | Expenditure during the month. | Opinion of the Superintending Engineer with final remarks by the Examiner. | Orders by Local Government or Administration. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| | 45 Civil Works – Provincial – Excess Over Appropriation – Coimbatore Division – | | | | | | | | | | Engineer has not yet been returned. The official year having expired, Sanction of Government to pass the Excess awaited." | |
| 23 | Filling in Ooty Lake | Feby 98 | | | | 54,769 | 92,347 | 37,578 | | 9,629 | 23<br>Outlay to the extent of Rs 40000/- has been ordered to be written back to Deposits Contribution. Adjustment awaited vide G.O No 694 W dated 15th March 1898. | 23<br>The Examiner will make a special report stating what adjustment is necessary. G.O No 173 d/22.2.98 Financial communicated with G.O No 694 W d/15th March 1898 authorises ~~that~~ a sum not exceeding Rs 40,000 ~~24~~ ~~will~~ to be deducted from the Provincial expenditure of the Public Works Dept for 1897-98 |
| | – Miscellaneous Irregularities – North Arcot Division – Want of sanction of Government | | | | | | | | | | | |
| 24 | To the data Statement fixing the rate of rent for Collectors' residence at Chittoor | Feby 97 | | | | | | | | | 24<br>Orders in Provincial Obj: Items Statement for Novr 97 "The data Statement has been referred to the Revenue Department for approval vide memo No 863 C dated 14th Feby 1898" Orders of Government Awaited | 24<br>The data statement has since been approved vide G.O No $\frac{1087}{A}^{x}$ W d/ 29th April 1898. |

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

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of February 1898.

| 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<br>North Arcot Division<br>Delay in recovering rents |  |  |  |  |  |  |  |  |  |  |  |
| 25 (a) | Amount due by Mr. McCarthy forest Officer, being rent for a portion of forest Office Forest Vellore from 1st March 1896 to 28th February 1898 | June 96 |  |  |  |  |  |  | 261-5-3 |  | 25 (a & b)<br>Orders in Provincial Objectionable Items Statement for Novr 97 "The special attention of the Supdg. Engineer is drawn to these items in view to immediate arrangements being made for the recovery of the amounts. The circumstances in which the rents were not recovered promptly as they became due should also be explained"<br>Recovery still awaited | 25 (a) & (b).<br>Of the two items under this head, the former is outstanding for nearly 2 years and the latter for about a year. The attention of the Supdg. Engr. has being repeatedly drawn to the long delay in recovering the amounts. No further delay should be allowed to occur in the removal of the objection to these items and the explanation called for in regard to the delay, expedited. |
| (b) | Wynne<br>Mr. S. A. Nynne Collector for 29th January 1897 to 28th Febry 1898 | June 97 |  |  |  |  |  |  | 1691-15-6 |  | 26 (a)<br>Orders in Provincial Objectionable Items Statement for ~~January~~ November 1897 "Early adjustment is awaited" Adjustment still awaited. | 26 (a).<br>Very early adjustment is awaited. |
|  | Delay in adjustment of items outstanding in the Schedule of Establishment Charges – |  |  |  |  |  |  |  |  |  |  |  |
| 26 | T. A. paid but not audited |  |  |  |  |  |  |  |  |  |  |  |
| (a) | Mr. G. B. Lambert E. E. T. A. for Augt. 97 | Novr. 97 |  |  |  |  |  |  | 16-4-6 |  |  | 26 (b)<br>Noted. |
|  | Do T. A. " Septr. 97 | Decr. 97 |  |  |  |  |  |  | 25-6-" |  |  |  |
|  | Salaries paid but not audited – |  |  |  |  |  |  |  |  |  | (b) |  |
| (b) | V. A. Arumugha Mood: I. Clerk pay for 1st to 19th Feby 1897 —— Novr. 97 | Decr. 97 |  |  |  | Recovered in April |  |  | 10-2-11 |  | Attention is invited to Code II-11-65<br>Early |  |
|  | Parasuramen Peon Salary for Decr. 97 | Feby 98 |  |  |  | Since adjusted |  |  | 4-1-" |  |  |  |

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 February 1898.

| 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. | | |
| | — North Arcot Division — | | | | | | | | | | Early adjustment awaited. | |
| | Delay in payment of dues to Contractors | Items | | | | | | | | | | |
| 27 | Items relating to 1895 – 1896 | 1 | | | | | | | 17-0-0 | | 27<br>Orders in Provincial Objectionable Items Statement for November 1897 "Special arrangements should be made for the very early settlement of these dues"<br>Adjustment still awaited – | 27/<br>Some of the items have long been outstanding. The Suptg Engr should make special arrangements for the very early settlement of the dues |
| | 1896 – 1897 | 6 | | | | | | | 270-15-6 | | | |
| | 1897 – 1898 | 17 | | | | | | | 393-0-2 | | | |
| | Coimbatore Division | | | | | | | | | | | |
| | Want of sanction of Government of India for hiring Quarters in excess of authorised rates – | | Authorised rate | Rent claimed | Excess | | | | | | | |
| | Mr G. Leech – 1st class Sergt Instructor House rent for 1st to 30th November 1897 vide D. No. 1 C B V No. 41 of Decr 1897 | Decr 97 | 15 | 35 | 20 | | | | | | 28<br>Sanction of Government of India is necessary for the payment of rent in excess of the authorized scale (Code II appendix VII) and is still awaited. | 28/<br>Sanction of the Govt of India has been communicated with G.O. No 1144W dated 10th May 1898. |
| | ~~Do Sub Overseer T.A for April 1897~~ | ~~Do~~ | | | | | | | | | | |
| | ~~Chinnathambi Row do for May 97~~ | ~~Do~~ | | | | | | | | | | |
| | ~~Syed Nurudeen Row TA for 11-12/96~~ | ~~Jany 98~~ | | | | | | | | | | |

M as PROVINCE.

## Statement of Objectionable items in the accounts of Exe ive Engineers remaining unremedied to end of February 1898.

| 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. | | |
| | Coimbatore Division | | | | | | | | | | | |
| | Delay in adjustment of items outstanding in the Schedule of Establishment Charges | | | | | | | | | | 29 (a)<br>Orders in Provincial Objectionable Items Statement for Novr 97<br>"Early settlement is awaited"<br>Early payment is awaited | 29(a).<br>Early payment should be effected. |
| | Audited but not paid | | | | | | | | | | | |
| 29 | M. Dorasawmy Iyer I. Overseer Salary for May 1897 | Novr 1897 | | | | | | | 23-2-11 | | | |
| | Do - Sub Overseer T.A for April 1897 | Do | | | | | | | 32-2-3 | | | |
| | Chinnathambi Peon Do May 1897 | Do | | | | | | | 2-13-" | | | |
| | Syed Nurudeen Peon Do Novr & Decr 1896 | Jany 98 | | | | | | | "-5-" | | 29(b) | 29(b).<br>These items |
| | Paid but not audited | | | | | | | | | | | |
| (b) | Lt. R.A. Bragg Hony Asstt. Engr. T.A. for 3/96 | June 96 | | | | | | | 11-8-" | | Orders in Provincial Objectionable Items Statement for ~~Jan~~ Novr/97<br>"Early adjustment - should be effected & the cause of delay explained"<br>Adjustment still awaited<br>Attention is invited to Code II. 11 - 65. | should be adjusted without further delay. The explanation called for in regard to the delay in the adjustment of old items should be expedited. |
| | M. Gorman, Draftsman - Pay for April 1897 | Do 1897 | | | | | | | 16-10-8 | | | |
| | Hanumantha Row Sub Ovr. Salary for 6/97 | Augst 97 | | | | | | | 12-8-" | | | |
| | Andi Peon salary for August 1897 | Oct. 97 | | | | | | | 10-"-" | | | |
| | Do do 1st to 21st Septr 1897 | Novr 1897 | | | | | | | 7-"-" | | | |
| | Iyasawmy Iyer I. Surveyor Salary for 11-3-97 to 31-7-97 | Decr 97 | | | | | | | 116-15-" | | | |
| | C. N. Subramania Iyer Supdt. T.A for Septr 97 | Do | | | | | | | 149-7-" | | | |
| | S. Narasinga Row I. Clerk Salary for Novr 97 | Jany 98 | | | | | | | 10-"-" | | | |
| | J. F. Somers Ex Executive Engr. T.A. for Oct. 97 | Do | | | | | | | 3-"-" | | | |
| | Veerasawmy I. Peon Do | Do | | | | | | | 1-3-" | | | |
| | Thelukannum Do Do | Do | | | | | | | 1-3-" | | | |
| | Dindigul | | | | | | | | | | | |
| | 1 Peon salary for 7 8/97 to 21 9/97 | Feby 98 | | | | | | | 9-"-7 | | | |

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Madras PROVINCE.

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## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of February 1898.

| 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. | | |
| | Coimbatore Division (contd.)<br>Construction<br>Paid but not audited | | | | | | | | | | | |
| (b) | Pons under Mr. Somers Exe. Salary 12/97 | Feby 98 | | | | | | | 20.3.7 | | Vide remark on previous page. | |
| | Swaminathan Acting peon Do – Do | Do | | | | | | | 0-1-9 | | | |
| | G. Kasthuri Chetty Draftsman Do – Do | Do | | | | | | | 9-10.10 | | | |
| | S. Narasinga Row temporary clerk Do – Do | Do | | | | | | | 50 – – | | | |
| | S. Manikka Naiker Asstt. Engr. T.A. for 11/97 | Do | | | | | | | 30-8 – | | | |
| | Kothandaraman T. Kon Do – 10/97 | Do | | | | | | | 0-12 – | | | |
| | Do Do – 11/97 | Do | | | | | | | 0-4 – | | | |
| | Mari Gowdea Peon Do – Do | Do | | | | | | | 0-3 – | | | |
| | Irregular debit of charges – | | | | | | | | | | | |
| 30 | Repairs to Sivasamudram bridge at Kollegal<br>Item 7 of 32 R | Do | | | | | | | 2013-4-6 | | 30.<br>Incurring of outlay prior to receipt of contribution is opposed to Code 1. IX. 82(iv)<br>The execution of the work in the P.W.D has since been authorised by Government in G.O. No. 821 W of 25th March 98<br>Early recovery awaited | 30<br>~~Early~~ Early recovery is awaited. Expenditure to the extent of Rs 5,000 has been sanctioned by the Court of Wards vide G.O. No 1016 W dy 21-4-98 |
| | Delay in adjustment of dues to Contractors | | | | | | | | | | | |
| 31 | Items relating to 1895-96 | 1 | | | | | | | 24.2.7 | | 31<br>Orders in Provincial Objectionable Items Statement for Novr 97 "No further delay should be allowed to occur in the Settlement of these dues"<br>Early adjustments is still awaited | 31<br>Steps should be taken to settle the dues without further delay and the circumstances in which the payments were delayed should also be explained |
| | 1896-97 | 2 | | | | | | | 79.13.3 | | | |
| | 1897-98 | 13 | | | | | | | 698-12-7 | | | |

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Madras PROVINCE.

Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of February 1898.

| 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. | | |
| | Coimbatore Division<br>~~Delay in adjustment of dues to Contractors~~<br>Delay in recovery of Sadugai Rents | | | | | | | | | | | |
| 32 | Sadugai rents still to be recovered from lessees | Dec. 75 | | | | | | | 227-8-10 | | 32<br>Orders in Provincial Objectionable Items Statement for Nov. 97<br>"The attention of the Superintending Engineer is drawn to the repeated orders against this item in the Objectionable Items Statement in view to immediate steps being taken for the recovery of the amount. The long delay in the recovery of these rents should also be explained"<br>Recovery is still awaited | 32<br>Special arrangements should be made for the very early recovery of the amount. It is observed that an ~~undue~~ inordinate delay of ~~over~~ nearly 2½ years has been allowed to occur in the removal of the objection to this item |
| | Delay in recovery of the value of a Building | | | | | | | | | | | |
| | Building at Ootacamund transferred to the Nilgiri Volunteer Rifle Corps (vide G.O. No. 652W dated 6th March 1897) | Oct. 1897 | | | | | | | 2900 | | 33<br>Orders in Provincial Objectionable Items Statement for Nov. 97<br>"Early recovery is awaited"<br>Early recovery of Rs 2900/- still awaited. | 33<br>The necessary steps should be taken to recover the amount at a very early date. |

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Madras PROVINCE.

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of February 1898.

| 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. | | |
| | — Coimbatore Division —<br>Want of sanction of Government | | | | | | | | | | 34 (a) & (b) | 34 (a) & (b) |
| 34 (a) | Advance to Mr Somers Eve on account of Travelling Allowance - - - | Octr 1897 | | | | | | | 400/- | | Orders in Provincial Objectionable Items Statement for Novr 97<br>"Early steps should be taken for the removal of objection to this item" | The advances have since been sanctioned. |
| (b) | Advance of Travelling Allowance paid to Mr J. Hannan Supdg: Engr for 11/97 | Novr 97 | | | | | | | 20/- | | Sanction of Government still awaited - | |
| | Salem Division | | | | | | | | | | 35 (a) | 35 (a). |
| 35 (a) | Irregular debit of charges to P.W.D. Matting supplied to Sergeant Instructors Quarters at Jolarpett (S. Dr. 52 Vr. 32 of February 1897) | Febry 97 | | | | | | | 40-4-7 | | Orders in Provl: Objectionable Items Statement for November 97<br>"The attention of the Superintending Engineer is invited to the orders against this item in the Obj: Items Statt. for July/97 in view of immediate steps being taken for the recovery of this item."<br>(b) Early recovery still awaited. | Explanation called for from Mr O'Connell Ex: Engr is awaited (Explanation since received) |
| (b) | Cost of 1 moveable shelf for inspector debited to "Constructing a Taluq Cutcherry at Tirupathur" (S. Dr. 60/22 of August 1897) | Augst 97 | | | | | | | 3-0-0. | | Orders in Provincial Objectionable Items Statement for Novr 97<br>"Early recovery is awaited"<br>Recovery still awaited<br>Mr O'Connell has been asked to explain why he ordered the supply of matting to Sergeant Instructors qrs at Jolarpett. | 35 (b).<br>The amount should be recovered without further delay. |

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Madras PROVINCE.

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of February 1898.

| 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. | | |
| | Salem Division<br>Want of Sanction of Government to the local purchase of:- | | | | | | | | | | | |
| 36 | Angle iron standard etc purchased including incidental expenses (S.Dt. 52 CB Vr. No. 42 of Feby 1897) | Feby 97 | | | | | | | 471-3-3 | | 36<br>Orders in Govt. Objectionable Items statement for Nov. 97 "There should be no further delay in the removal of objection to this item" Sanction of Government to the local purchase is still awaited | 36/ Very early steps should be taken to remove the objection to this item and the cause of delay explained. |
| | Delay in adjustment of items outstanding in the Schedule of Establishment Charges Salaries paid but not audited | | | | | | | | | | | |
| 37 | S. A. Venkata Subramania Iyer Acting Store Keeper T. A. Paid but not Audited Decr. 97 | Feby 98 | | | | | | | 11-2-1 | | 37<br>Early adjustment is awaited. Attention is invited to Code II. 11-65 | 37/ Early adjustment is awaited. |
| | Munusawmy Naidu Ken T.A. — Nov. 97 | Do | | | | | | | 1-"-" | | | |
| | Mr. G. B. Lambert Executive Engr. T.A. Do | Do | | | | Since adjusted | | | 40-9-" | | | |
| | West Coast Division<br>Delay in adjustment of dues to Contractors | Items | | | | | | | | | | |
| 38 | Items relating to 1895-96 | 1 | | | | | | | 90-"-" | | 38<br>Orders in Govt: Obj: Items Statement for November 97 "Immediate arrangement should be made for the very early settlement of these dues" Early adjustment is still awaited. | 38/ The Supdg Engr. should take the necessary steps to settle the dues at a very early date. |
| | 1897-98 | 2 | | | | | | | 21-7-2 | | | |

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## Madras PROVINCE.

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of February 1898.

| 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. | | |
| | West Coast Division<br>Delay in adjustment of items outstanding in the Schedule of Establishment Charges | | | | | | | | | | | |
| | | | | | | | | | | | 39 | 39 |
| 39 | Mr. J. B. Lulman Asstt. Engr. T. A. for Augst. & Septr. 97 | Octr. 1897 | | | | | | | 128-8-0 | | Orders in Provincial Objectionable Items Statement for Novr. 1897 "Early adjustment is awaited" | Early adjustment of the items still remaining objectionable, is awaited |
| | C. Narain Nair T. Peon salary for 8&9/97 | Novr. 97 | | | | Since adjusted | | | 1-10-" | | | |
| | C. K. Ramachandra Iyer T. A for 10/97 | Decr. 97 | | | | | | | 5-3-10 | | | |
| | Katty Kandy Kannan Peon Do | Do | | | | | | | 4-6-0 | | Early adjustment is still awaited | |
| | T. M Tiruvengadam Pilly T. Clerk Do | Do | | | | | | | 6-"-" | | | |
| | Do — Do — salaries 11/97 | Jany 98 | | | | Since adjusted | | | 1-10-8 | | | |
| | C. Narain Nair T. Peon salary for 10&12/97 | Feby 98 | | | | Since adjusted | | | 2-11-6 | | | |
| | W. T. Jacob Supr. T. T. A. 11/97 | Do | | | | | | | 2-"-" | | | |
| | Mr. L. A. Barboza Ovr. Do — Do | Do | | | | Since adjusted | | | 17-12-11 | | | |
| | M. Saldanha Do — Do | Do | | | | Since adjusted | | | 30-4-" | | | |
| | Want of sanction of Government for the admission of the following irregular charges — | | | | | | | | | | | |
| | | | | | | | | | | | 40 | 40 |
| 40 | 12 Benches repaired, Travancore Rs. 3 | | | | | Travancore Rs | | | 3-"-" | | Orders in Provincial Objectionable Items Statement for November 1897 "Very early steps should be taken to remove the objection to these items" Sanction of Govt. for the admission of | Arrangements should be made for the very early removal of these irregularities. |
| | 2 Tables " " 1 | | | | | | | | 1-"-" | | | |
| | (Dt. 2 adjt. Vr. 276 of August 1897) | | | | | | | | | | | |
| | 1 Japan, padlock Travancore 1-11-3 | | | | | | | | 1-11-3 | | | |
| | 1 Chubbs Do 3" " 13-8-4 | | | | | | | | 13-8-4 | | | |
| | 1 Do 3½" " 15-12-14 | | | | | | | | 15-12-14 | | | |
| | (Dt. 2 adjt. Vr. 207 of August 1897) | | | | | | | | | | | |
| | 2 Chubbs locks Travancore Rs 20-10-0 | | | | | | | | 20-10-0 | | | |
| | 2 Chubbs locks " " 32-16-" | | | | | | | | 32-16-" | | | |
| | (Dt. 26 adjt. V. 277 of August 1897) | | | | | | | | | | | |

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Madras PROVINCE.

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of February 1898.

| 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. | | |
| | West Coast Division<br>Want of sanction of Government for the admission of the following irregular charges— | | | | | | | | | | of the irregular charges is still awaited | |
| | 2 Chubbs locks Travancore Rs 30-15-- (Dr. 24 adjt. Vr. of August 1897) (Work done by Travancore Government during 1891-92 to 1893-94 & debited to the Military Buildings at Quilon) | Oct. 1897 | | | | | | | 30-15-- | | | |
| | — West Coast Division —<br>Delay in submission of Vouchers<br>— March 1897 — | | | | | | | | | | 41 | |
| 41 | S. Dr. 45 adjt. Vr. for Rs 28-3-1 Item 1(G) of Audit Note for 3/97 taken up under arrears in Audit Note for September 1897) | Nov. 97 | | | | | | | | | Orders in Provincial Objectionable Items Statement for November 1897<br>"The submission of this voucher to the Examiner should be expedited"<br>Early submission of the voucher is still awaited | 41/ No further delay should be allowed to occur in the submission of the voucher to the Office of the Examiner.

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Madras PROVINCE.

## Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of February 1898.

| 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. | | |
| | ~~West Coast Division~~<br>Delay in submission of Completion Reports<br>45 Civil Works Provincial<br>— Coimbatore Division — | | | | | | | | | | | |
| 42 | Constructing taluq office at Gobichettipolaiem outstanding from December 1896 | Estimate<br>29.250 | outlay to date<br>36.352 | | | Since Received | | | | | 42<br>Early submission awaited | 42<br>Noted<br>The S.E's attention is called to the very long time some of the items in this statement have been outstanding. He is requested to take special steps to remove them.<br>ALK<br>23-5-98<br>P.K.S. |

S/o

The S.E. IV Circle
thro' the Exmr. P.W. Accts

E. A. Dennys

Examiner, P. W. Accounts, Madras & Coorg

5/5/98

No. 1144 W d/ 10-5-98
830-37 W d/ 28-3-98
1513 W d/ 4-6-97
1092-93 W d/ 28-4-97
727 W d/ 28-2-96
728 W d/ 28-2-96
1016 W d/ 21-4-98
1012 W d/ 21-4-98
960 W d/ 13-4-98
694 W d/ 15-3-98
1108 W d/ 9-4-97