

7885
Public Works (1896) Department.

G.O., No. 2879 *W*

DATED 7th October 1896.

[Despatch Abstract.]

*Objectionable Items: Orders on Statement
of — in the accounts of Ex. Engineer remain-
ing unremitted to end of May 1896, & which*

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 Objectable Items (Form No. 39) in order to embody the remarks of the Superintendent Engineers if these do not reach the office in time. It is desirable, however, that the Superintendent Engineer's opinion should be recorded, as far as may be practicable, and in order to ensure this being done, the Divisional Statement of Objectable items should be checked immediately on receipt and sent to the Superintendent 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 Objectable 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 unincorporated by Executive Engineers in their Divisional Statements of Objectionable Items, should be distinctly noted as such, either in a separate supplementary statement or in the original statement in red ink.

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

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

A. Lump sum estimate.

B. Abstract detail estimate by sub-heads, and so on.

{ 1. Submitted to Chief Engineer.
2. Submitted to Supdg Engineer.
3. Not yet submitted.

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

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

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

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

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

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

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

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

15. An extract from this statement of all the more serious irregularities should be submitted to the Accountant General, Public Works Department, to his notice should 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 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.~~

Current-Numbers 7885

Madras PROVINCE.

T Circle

BRANCH— *Buildings and Roads.*

FUND—

MONTH— *May 1894.* In dupli'

Acc: 2.8.86

Q 24-9-56

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

No.

Dated the 1st Sept 1896.

Submitted to the Secretary to the Government

General Branch.

in the Public Works Department.

Public Works Department.
No 2879 W 2 74 Oct 5th 1896

C. G. P.—No. 41 P W—22 8 95—3,000.

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PROVINCE.

Circle.

Engineers remaining unremedied to end of May 1896.

Statement of Objectionable items in the accounts of Executive

Item No.	Circle, Division and Description of work.	Month in the accounts of which objectionable expenditure first appeared.	COMPARISON WITH ESTIMATE.		
			Amount of estimate.	Expenditure up to date.	Excess over estimate.
			Rs.	Rs.	Rs.
	45 Civil Works. Provincial South Arcot Division Want of Estimate				
1	Purchasing a Centrifugal pump 8" with parts March/96 Supplement			996	996
2	Purchasing tools for use in South Arcot Division - 50 -			870	870
	Excess over Estimate				
3	Repairs and Carriage of Tools & Plant in South Arcot Division	March/96	1000	1971	971
	Miscellaneous Irregularities Tanjore Division Delay in adjustment of Contribution received				
4	Constructing a head Sluice by Athanur Regulator July/95 Constructing an iron pipe Sluice on the right Bank of Kumbhakumbar for the irrigation of Velathotti Village lands. Jan'y/96 Constructing an iron pipe across Panday Channel - 50 -				
	Unauthorized execution of Contribution work				
5	Widening into a road the left bank of Vettar March/96				
	Chingleput Division Delay in payment of dues to Contractors				
6	Ramanuja Lyengar Jan'y/96				

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 appropriation.	Expenditure of the year.	Excess over appropriation.				
Rs.	Rs.	Rs.	Rs.	Rs.		
					Item 142. Orders in Provincial City	No 2579 W 2
					Item 144 for March/96 Supplement.	7th October 1896
					"Early Steps should be taken to regularise the expenditure in each case. Sanction to estimate is still awaited."	There should be no further delay in taking steps to regularise the outlay in each case.
					Item 3. Orders in March/96	3
					"The circumstances in which the outlay was incurred in excess over estimate should be explained. Sanction of Govt. to excess is awaited."	Further information called for from the Supply Engineer is awaited.
					Item 4. Orders in March/96	4
					"Early adjustment is awaited."	Early adjustment is awaited.
					Adjustment still awaited	
					Item 5. Orders in March/96	5
					"Early adjustment is awaited."	Early adjustment is awaited.
					Adjustment is still awaited	
					Item 6. Early adjustment is awaited	6

Madras

PROVINCE.

Circle

(Inner sheet.)

Statement of Objectionable items in the accounts of Executive

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	COMPARISON WITH ESTIMATE.		
			Amount of estimate.	Expenditure up to date.	Excess over estimate.
			Rs.	Rs.	Rs.
	Miscellaneous Irregularities Chingleput Division Delay in recovery of overpayment to Contractors				
6a)	Arumugam Pillai	May/94			
	South Arcot Division Delay in Settlement of dues to Contractors				
7	Swamy Krishnana Chetty	Sept/94			
	C. Ramachandra Naidu	March/95			
	Narayanaswamy Iyengar	April/95			
	DO	May/95			
	Chandaveraya Moodliar	June/95			
	Singaravelu Moodliar	- DO -			
	Chinnia Padayachi	July/95			
	Sevan Pillai	- DO -			
	Krishnaswamy Iyengar	Sept/95			
	Subroya Coomartin	Nov/95			
	Kungethappa Iyer	Dec/95			
	Latchumirayana Iyer	- DO -			
	Ramaswamy Iyengar	DO			
	DO	DO			
	Ramaswamy Iyer	DO			
	Chandaveraya Moodliar	DO			
	Ramanatha Iyer	Jan/96			
	Kasavulu Naidu	DO			

Engineers remaining unremedied to end of May 1896.

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Statement of Objectionable items in the accounts of Executive

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	COMPARISON WITH ESTIMATE.		
			Amount of estimate.	Expenditure up to date.	Excess over estimate.
			Rs.	Rs.	Rs.
	Miscellaneous Irregularities Nagapattam Division Delay in payment of dues to Contractors				
8	Valayappa Pillai	March/95			
	Vadugalingam Ambalam	June/95			
	Ramalinga Pillai	do			
	do	July/95			
	Kandappa Iyer	Aug/95			
	Moovathu Servajar	do			
	Alipillai Marakayar	do			
	Subramania Rangar	do			
	Iyayawamy Iyer	do			
	Subramania Iyer	do			
	Ramalinga Pillai	do			
	Audisakayappiar	Sept/95			
	Subramania Iyer	do			
	Subbayya Podayar	do			
	Kandawamy Pillai	Oct/95			
	Ranga Pillai	do			
	Rajaram Iyer	Dec/95			
	Kannuswamy Pillai	do			
	Kandappa Iyer	do			
	Kamatay Iyer	do			
	Alipillai Marakayar	Jan/96			
	Varanuthu Servajar	do			
	Vythialinga Thevan	do			
	Kalinuthu Ambalayar	do			

PROVINCE.

Circle

Engineers remaining unremedied to end of May 1896.

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 appropriation.	Expenditure of the year.	Excess over appropriation.				
Rs.	Rs.	Rs.	Rs.	Rs.		
			79.24		Item 8. Orders in March 1896	Early Settlement
			10.00		Early Settlement is awaited	is awaited
			9.00		Delay in Settlement is again	is awaited
			27.00		brought to notice of Government	attention is drawn
			53.00		Some of the items are of very	to the Examiner's
			20.00		old date and it is requested	remark.
			24.00		that Special efforts may be	
			27.00		made to adjust these items.	
			00.00			
			43.00			
			12.00			
			52.00			
			50.00			
			27.00			
			53.00			
			2.00			
			66.00			
			88.00			
			20.00			
			18.00			
			23.00			
			16.00			
			29.00			
			62.00			

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Statement of Objectionable items in the accounts of Executive

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PROVINCE.

Circle

Engineers remaining unremedied to end of May 1896.

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Statement of Objectionable items in the accounts of Executive

PROVINCE.

Engineers remaining unremedied to end of _____ 189 .

no. 2636 W 2/10-9-96