

29 JUL 1896

ACCOUNTS

Letter from the Off. Executive Engineer
Buckingham Canal S. to the Supg
Engineer, Ludhiana, d/8th July 96, N^o 832.

To remove objection made by the
Examined in O. I. Statement on supple
mental accounts of this S. for March 96
I have the honour to request you will
be good enough to obtain the sanction
of Government to the following excesses
over appropriations in 1895-96.

Co 5298 sub
to the S. in
26.6.96

Co 5792
9.7.96

i. Capital works

Grant	Rs 150240
Expenditure	153412
Excess	3172

ii. Tools and Plant. Coom &
Scheme -

Grant	Rs 5120
Expenditure	5862
Excess	742

iii. Revenue Tools & Plant.

Grant	Rs 4000
Expenditure	4827
Excess	827

i. The excess was caused by the adjust-
ment, in March 96, supplemental
accounts of Charges (Rs 2930-13-8) Com-
pensation for land for diversion of
Canal from $\frac{15}{2}$ to $\frac{31}{2}$ a work that
was closed in June 1893.

ii. Please see this Office N^o 408 dated
2/8/96

State
16 abc
of statement
in 5000 6861
074 18756
1000
50

21st May 1896. There was a further debit
in supplemental accounts of Rs 239.3.4
for fish bolts and sleepers.

iii. The excess is largely due to the ad-
justment in supplemental accounts
of the Cost (Rs 614-6-8) of Gandy's Cotton
belting received from England through
the Public works stores.

No 1803C
14.7.96

Forwarded to the Chief
Engineer for Irrigation for favour of
[redacted] Government being obtained
the excess over appropriations of
1895-96.

W Baudley
Major R.E.
Surg Engineer II Class

CHIEF ENGINEER
FOR IRRIGATION.

17 JUL 96

No. 180 B.C.

P. W. CURRENT No. 6980

No 250 dated 23 July 1896

To

C

for verification
of excess and early
return.

The Superintending
Enginr
and Civil

The Chief Engineer
for Irrig.
Madras.

No 180 B.C.

Dated 14 July 96.

Excess over appropriation
of Grants for 95-96 in B.C.
Forwarded with remark
letter from the S.E. B.C.D.
requesting sanction of
Govt. to this.

To I.

Checked and found correct.

2. In G.O. No. 569 I. dated 4th. July
1896 outlay to the extent of Rs. 2931
without appropriation on I Capital Works
was ordered to be passed, and in G. O.
No. 579 I. dated 9th. July 1896 on the Pro-
vincial objectionable item statement
for March 1896 the excess of Rs. 503 on
II Tools and Plant Cozum Improvement
Scheme was ordered to be passed.

No: 672 I. d/13 August 1896
Record with
reference to G.O. No. C.
636 I. of 4 Aug 1896.

1005
5/8

1005
5/8

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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 Objec-
tionable 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 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. { 1. Submitted to Chief Engineer.
B. Abstract detail estimate by sub-heads, and so on. { 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
of authorities, beyond whose powers of sanction it would be to sanction the
expenditure as a whole.

An important point to notice is the duration of a serious irregularity.
Voluminous masses of detail, when their practical significance could
be shown 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 esti-
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 accom-
panied by an abstract of the objectionable items unremedied in Form
No. 62B.

4-286-569-9
9-786-579-9

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

P. W. CURRENT No. 6692

Madras PROVINCE.

II Circle

BRANCH— Irrigation

FUND— Imperial & Provincial

MONTH— March 96 (Supplemental).

In Office

Recd: 24-7-96

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

No.

Dated the 23 July 1896.

Submitted to the Secretary to the

Gout of Madras.

in the Public Works Department.

No: 636 I. d/4 August 1896

Issue

1005
5/8

Madras

Statement of Objectionable items in the accounts of Executive

Item No.	Circle, Division and Description of work.	Month in the accounts of which objectionable expenditure first appeared.	COMPARISON WITH ESTIMATE.		
			Amount of estimate.	Expenditure up to date.	Excess over estimate.
			Rs.	Rs.	Rs.
	Capital Expenditure on Irrigation Works Imperial Excess over Estimate District Eastern				
1	Compensation for land for Madepally Channel	Feb/96	4.360	4.736	386
2	Compensation for land taken up for widening Pullaru Canal	Aug/95	3650	4.436	786
	District Western				
3	Compensation for land for excavating Chopalai Drain	Feb/96	1.540	2.426	986
4	Compensation for land for Tungabhadra Drain	Oct/95	3400	5742	2.242

636.9 of 4 Aug 1896.

INDEXED
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As Shown in their Accounts for
Engineers remaining unremedied to end of March 1896. Supplemental

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.		
					1. Same remarks as against item 27 of Prad. Obj. Memo S.M. for March 1896. Sanction to excess was ordered to be applied for without further delay in G.O. No 5793 dated 9 th July/96 on Prad. Obj. Memo S.M. for March/96 & also in Govt. Order in the previous Prad. Obj. Memo S.M. Sanction to excess still awaited.	The Sanction of Govt to the excess should be applied for without further delay
					2. In G.O. No 5793 dated 9 th July 1896 on Prad. Obj. Memo S.M. for March/96 and also in Govt. Order on previous Prad. Obj. Memo S.M. the submission of the revised estimate for the sanction of Govt. was ordered to be expedited. Sanction to revised estimate is still awaited.	The submission of the revised estimate for the sanction of Govt. should be expedited
					344. In G.O. No 5793 dated 9 th July/96 on Prad. Obj. Memo S.M. for March/96 & also in Govt. Order on previous Prad. Obj. Memo S.M. the sanction of Govt. to the excess was ordered to be applied for without further delay. Sanction to excess still awaited.	vide orders against item 1

20/8 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.
5	49 Capital Expenditure (Cuts)				
	Excess over Estimate				
	Vistwa Western				
	I Works	March/96			
6	III Tools & Plant	Supplemental			
	Vistwa Western				
	I Works	March/96			
	IV Tools & Plant				
7	42 Major Works & Working Expenses: Imperial				
	Working Expenses				
	Actuals				
	Purvi Bank Supply Channel Compensation	March/96 Supplemental		6 14	
8	Buckingham Canal				
	Measuring rod 16 ft. long	50		52	

As Shown in their Accounts for Engineers remaining unremedied to end of March 1896. Supplement.

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.		
34.800	33.839				5 Excess brought to notice of Executive Engineer in Obj Stems Sds for March/96 (Supplement) Reply not yet received. The Official year having expired. Sanction of Govt to pass the excess outlay is awaited.	The official year 1895-96 having expired the Examiner of P.N. Accounts is authorized to pass the excess over appropriation.
- 670	3.336			4,045		
34.130	37.175	3,045		4,045		
2,19,527	2,30,912			3,211		
3,670	1,004			- 45	6. In G.O. No 5792 dated 9 July/96 on P.N. Obj Stems Sds for March/96. The excess up to end of March/96 of Rs 5553 was ordered to be passed. Sanction to the further excess as per Supplement Accounts for March/96 of Rs 3,166 is awaited.	
2,23,197	231,916	8,719		3,166		
					7. Brought to notice of Superintending Engineer in Obj Stems Sds for March/96 (Supplement) Reply not yet received. Sanction to the estimate is awaited.	The estimates should be sanctioned at an early date.
					8. Estimate for Rs 52 submitted to Chief Engineer for Irrigation with this office No. 767 dated 1 July/96 (Executive Engineer in Obj Stems Sds for March/96)	

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.
	L2 Major Works & Buildings in progress & completed				
	Excess over Appropriation				
9	I A Extensions & Improvements	March/16		12,292	12,292
		11/16		12,292	12,292
		11/16		12,292	12,292
10	I B Maintenance & Repairs	Jan'y/16		6,041	6,041
11	I A Extensions & Improvements	March/16		47,889	47,889
	I B Maintenance & Repairs				
	III Tools and Plant				
	Total			108,866	108,866

As shown in their accounts for Engineers remaining unremedied to end of March 1896. (Supplemental)

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.		
9,413	12,292	2,879		1600	Supplement 1. Estimate returned to Executive Engineer for sanction as it is within his powers (Superintending Engineer). Sanction to an estimate is awaited.	
56,074	58,115	6,041		282	9. In G.O. No. 579 dated 9 July/16 on Pearl Obj. Shms Shts for March/16, the excess of Rs 1,279 was ordered to be passed. Sanction to the further excess of Rs 1600 is awaited.	
38,200	47				Item 10 In G.O. No. 579 dated 9 July/16 on Pearl Obj. Shms Shts for March/16 the excess of Rs 575 ⁵⁷ was ordered to be passed. Sanction to further excess of Rs 282 is awaited.	vide orders against items 506
38,200	38,930				11. In G.O. No. 579 dated 9 July/16 on Pearl Obj. Shms Shts for March/16, the excess of Rs 1255 was ordered to be passed. The further excess of Rs 7 also will be passed if Government Approves.	
47,404	47,889					
85,601	86,866	1,262		7		

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.
	42 Major Works & Working Expenses (Costs) Excess over Appropriation (Costs) Viskha Station Western				
12	I. B. Maintenance & Repairs	July/96			
	43 Minor Works & Navigation - Provincial Want of Estimate Buckingham Canal				
13	Tramway Plant	March/96		5047	
14	Excess over Appropriation Buckingham Canal				
(a)	Capital I Works B Canal	March/96 (Suppl)			
(b)	Capital III Tools & Plant Comm. Improvement Scheme	March/96			
(c)	Revenue III Tools & Plant. Buckingham Canal	March/96 (Supplemental)			

As Shown in their Accounts for
Engineers remaining unremedied to end of March 1896. Supplement

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.		
113539	122794	9255		65	12. In G.O. No 579 dated 9 July/96 on Provincial Objections Sd/- for March/96 the excess of Rs 9390 was ordered to be passed. The further excess of Rs 65 will also be passed if Govt. Approves.	vide orders against item 506
				239	13. In G.O. No 579 dated 9 July/96 on Provincial Objections Sd/- for March/96 Govt. ordered the submission of the information called for in Memo No 64 BC dated 25 June/96 from the Chief Engineer for Irrigation as to whether the tools & Plant can be utilized for the proposed Scheme, to be expedited. Sanction to the estimate is still awaited.	Orders on this item will be shortly passed
150240	153412	3172		3108	14. In G.O. No 569 dated 4 July/96 No 2231 was ordered to be passed against item (a) & in G.O. No 579 dated 9 July/96 on Provincial Objections Sd/- for March/96, the excess to end of March/96 of Rs 503/- was ordered to be passed against item (b).	vide orders against item 506.
5120	5862	742		239		
4000	4827	827		674		

PROVINCE.

— *As Shown in their Accounts for*
Engineers remaining unremedied to end of *March* 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.		
					<i>Sanction to the further excess of Rs 241 + 237 against items A & B respectively & to the excess of Rs 827 against Item (C) is awaited.</i>	
13.500	9689			"	15. The official year having expired, Sanction of Govt. to pass the excess over	<i>vide orders against items 5 & 6.</i>
84.500	~~82086~~			176	Allotment is awaited.	
540	1,685			2		
98.540	10,0460	1,920		178		
	Total					
	3				16. Early Submission Awaited	The Submission of the Com reports to Examiners of P.W. Accounts should be expedited.
	2					

J. Wilson
Under Secretary to Govt.
P.W.D. Ensign Branch

P. C. Gordon

DESPATCHED AUG. 93