

Public Works (1897) Department.

G.O., No. 1383 W.

DATED 25 Mar 1897

[Despatch Abstract.]

Objectionable Items: Orders on Statement
of - in the accounts of Executive Engineer
remaining unremitted to end of January
1897, D. C. H. C.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	987	W	6-4-97				

FURTHER PAPERS.

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

NOTES.

Reference to P. W. D. Code.

Chapter XII, 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 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, 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.

Current No: 3598

Madras PROVINCE.

V. Birch

BRANCH— Buildings and Roads

FUND— In dupli.

MONTH— January 1897

Acco: 8-4-97

Received on 5-5-97

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

No.

Dated the 8th April 1897.

Submitted to the Secretary to the Government General Branch.

in the Public Works Department.

No. 1385 Wd 25 May 1897

B
List

27/5/97

With orders

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.
1	45 Civil Works - Provincial Tanjore Division Office furniture purchased for the Special Superintending Engineer's office	June '96	50	165	115
2	Constructing Police lines at Abaka- Manga Kalam Station, Kumbakonam	July '97	23400	24792	1392
3	Chingleput Division Constructing Tirupasur Sub-Registration office	June '96	2290	3347	1057

Engineers remaining unremedied to end of January 1897.

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.		
					No. 1385 Wd 25 May 1897 Ed	
					Item 1. Orders in Provincial Objectionable Items Statement for November 1896 "The explanation called for in regard to the delay in the submission of an estimate should be expedited. The estimate should be submitted without further delay" Sanction of Chief Engineer to excess is still awaited. The objectionable outlay was first brought to notice in Objectionable Items Statement for June '96.	1 Attention is drawn to the orders against this item in the G. I. statement for Dec 1896. In view of early steps being taken to submit the report therein called for.
					Item 2. Sanction to pass the excess outlay is awaited. A Completion report for the work has been received and transmitted to the Superintending Engineer	2 Completion report is awaited. The Examiner has since been authorized to pass the excess outlay vide G.O. No. 1228 H 4 dated 12 May 1897.
					Item 3. Orders in Provincial Objectionable Items Statement for November '96. "The submission of the revised estimate should be	3 Completion report should be expedited.

Madras

V

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.
4	Constructing Customs Godowns at Nagapatnam	Decr '96	5700	7117	1417
5	IA Contingencies and Improvements	Octob'r '96			

PROVINCE

Madras

Engineers remaining unremedied to end of January 1897.

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.		
					be expedited and the cause of delay explained. Sanction to pass the excess outlay is awaited as the work is reported to have been now completed. 4 no delay should be allowed to occur in the immediate adjustment of the surplus cement and the charges of Rs. 35 under petty supervision noticed in para 3 of 30.10.3671 H of 19.12.1896. 65.8 works which was originally sanctioned for Rs. 13,100 has since been reduced in G.O. No. 3671 H dated 19 Decr '96 to Rs. 5700. The early write back of surplus cement to other works and of erroneous charges amounting to Rs. 35 on account of petty supervision as directed in the G.O. above quoted is awaited. 5 The supply Engg. should explain the circumstances in which the outlay exceeded the grant.	
360	139	79			5 Early additional allotment of funds is awaited.	

P. G. G.

Madras

V

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.
	all miscellaneous irregularities				
	Varjore Division				
6	Delay in adjustment of contribution received for works				
(1)	Constructing an iron pipe sluice on the right bank of Kinnakinnamur for the irrigation of Velathotti village lands (G.O. No. 987 dated 11 Decr '94)	October '94			
(4)	Constructing an iron pipe across Kandayan channel	Novr '94			
(C)	Constructing an smaller channel under Kandathur channel (G.O. No. 847 of 18 Octbr '95)	March '95			
(d)	Repairs of Senthavani Channel (G.O. No. 667 dated 11 Augr '96)	— do —			
(2)	Constructing a sluice in Mangalore (G.O. No. 160 dated 13 February '96)	Decr '95			
(8)	Constructing a head sluice at Valkudi	do			

PROVINCE

Circle

Engineers remaining unremedied to end of January 1897.

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.		
			30.9.0		Stent. Orders in Provincial objectionable items State	6(a) to (11) The attention of the Suptg. Engrs has been repeatedly drawn in successive O.S. statements to the objection against these items. It is observed that all the items are long standing ones and the Suptg. Engrs will report what steps have been taken for their adjustment.
			187.0.0		"The attention of the Superintending Engineer is again drawn to the orders against this item in the objectionable item statement for June '96. Special arrangement should be made for the immediate adjustment of these amounts. Early adjustment is still awaited. The	
			550.0.0		Resubmitting Engineer states in the Schedule of Deposits for Febry '97 that the last two works will be started in April next after which deposits may be expected to be adjusted.	
			200.0.0			
			286.0.0			
			850.0.0			

Maple
V

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.
7	Miscellaneous Irregularities Tanjore Division Delay in payment of dues to contractors Mylari Sheran No. Kuppusamy dyer Hant of Sanction of Government for the local purchase of European article	April '96 July '96	31-08 12		
8	For the local purchase of 15 7/8 gallons of heavy engine oil at a cost of Rs 116-15-6 (vide Sd. St. No 42 G. B. M 35 D of January 1897)	Jan'y '97			
9	Amount of contribution received from the Tahsildar of Mannikam for opening a cross cut to irrigate Alhur and Valur villages (Para 11 of Audit Stale for July '96 brought forward in Audit Stale for November '96)	July '96			

PROVINCE
Circle

Engineers remaining unremedied to end of *January* 1897.

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.		
			30-13-8 53-0-0		Item 7. Orders in Provincial objectionable items State - ment for November 1896 "There should be no further delay in the payment of dues. The cause of delay should be explained" Early adjustment is still awaited	<i>7</i> Prompt steps should be taken for the early settlement of these dues and the delay should be accounted for
			116-15-6		Item 8. Sanction of Government for the local purchase of European article is awaited	<i>8</i> The Suptg. Engr will take necessary measures for the removal of objection to this item
			47-4-0		Item 9. Orders of Government for undertaking this work as a contribution work is awaited. A sum of Rs 47,400 was realised as contribution in July 1896 and was expended in acquiring land for the work. The Executive Engineer reports that an estimate is under preparation and that it would be submitted for the sanction of Government.	<i>9</i> Noted

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.
10	Miscellaneous irregularities South Arcot Division Delay in payment of dues to Contractors Srigaravulu Moosur. B. Ramachandra Laidu Srigaravulu Moosur. Chinnia Padayachi Rangaswamy Dyengar Do Thandavaraya Moosur. Rajagopal Moosur. Govindaswamy Pillai Subbar Singh Chinnaswamy Padayachi Chinnaswamy Reddy Do Govinda Chariar Do Apparao Reddy Manavala Moosur. Rajagopal Moosur. Rangaraj Row Do Delay in recovering rent: Mohamed Razakhan Sub Collector for October and November 1896 at Rs 75 per mensem.	Feb'y 95 March 95 June 95 July 95 Dec'r 95 Do Do Feb'y 96 Do Do Do March 96 Do Do Do April 96 May 96 August 96 Sept'r 96 Do Dec'r 96			
11					

PROVINCE.

Circle

Engineers remaining unremedied to end of *January* 1897.

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.		
					Government when the Contribution for additional work required is collected and further that the Collector has been addressed on the subject.	
			29.6.0			
			23.14.6			
			13.13.2			
			7.0.0			
			20.0.0			
			20.0.0			
			8.1.6			
			5.13.1			
			35.0.0			
			22.0.9			
			213.8.0			
			18.1.4			
			16.6.6			
			50.2.0			
			15.11.10			
			140.0.6			
			46.0.0			
			170.8.0			
			111.2.8			
					Item 10. Orders in Provincial objectionable items state that almost all the items noticed herein relate to either 1895 or the early part of 1896. There should be no further delay in taking the necessary steps for the settlement of these dues. The explanation called for in regard to many of the items outstanding for a long time should also be expedited. Early adjustment is still awaited. There are some old items which every effort should be made to adjust early.	
					Item 11. Early recovery is awaited. The Treasury Officer states that the amount will be recovered in February 1897.	
			150.0.0			

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.
	Miscellaneous Irregularities South Arcot Division Delay in refunding the unexpended balance of contributions to Depositors				
12.	Deposit from Gundas among Piliat for straightening the Kamsail's Canal	Jan'y '97			
	Chingleput Division Outlay on Canalisation work without sanction of Government				
13	Shotriendar of Pondur village, his quota for the repairs of Pondur Tank (Brought forward from Audit Note for July 1896 - Para 6)	July '96			

PROVINCE.

Circle.

Engineers remaining unremedied to end of January 189 7.

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 12. The work was completed in March 1896 and the delay in refunding the unexpended balance is brought to notice. The Executive Engineer states that owing to the death of the contractor there is some delay. Early adjustment is awaited.	12/12/97 Early adjustment is awaited
			13.14.11.			
					Item 13. Orders in Provincial Objectionable Items Statement for November '96 "The application is awaited sanction of Government to the undertaking of this work by the Public Works Department is awaited	13/13/97 Attention of the Supt. Engr. is drawn to the orders in this case in the O.D. Statement for Dec 1896 in view of necessary steps being taken to regularise the outlay.
			1893.12.0			

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 Kozhikottam Division Delay in payment of dues to Contractors etc.				
14	Gnanathandagan	April '96			
	Jaganadha Iyengar	June '96			
	Gurusawmy Pillai	Do			
	Allipillay Abasa Kayar	July '96			
	Do	Do			
	Vadugalinga Ambalayar	Do			
	Veerappa Senuagar	August '96			
	Ramalingam Pillai	Sept '96			
	Pisce Workers				
	Ringasawmy Thevar	June '96			
16	Ramalinga Thevar	Do			
	Parkiam Anthonisawmy Chetty	Do			
	Abuthir Bhidambara Moat	Do			
	Samsu Pillai	Do			
	Sekapathy Pillai	Do			
	Vythianatha Iyer	Do			
	Nagasa Iyer	July '96			
	Saultanar Iyengar	Do			
	Somasundram Pillai	Sept '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.		
			35.0.0		Item 14.	<i>14</i> <i>14</i> The supply to the Supply Com. will report with action has been taken on the statement for November 1876. against this in successive statements.
			1.0.0		Orders in Provincial	
			72.0.0		objectionable items	
			23.0.0		Statement for November	
			115.0.0		1876.	
			6.0.0		" There should be no	
			25.0.0		further delay in taking	
			62.0.0		the necessary steps	
					for the settlement of	
					these dues. The expla-	
					-nation called for	
			29.0.0		in regard to many of	
			37.0.0		the items outstanding	
			23.0.0		for a long time should	
			9.0.0		also be expedited."	
			28.0.0		Early adjustment is	
			5.0.0		still awaited.	
			9.0.0			
			5.0.0			
			4.0.0			
			17.0.0			

Machras

V

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.
	Public Works Stores Miscellaneous Irregularities Draft of Sanction of Government to the local purchase of English Stores.				
15	(1) Ground plate glass - 6 sheets including other charges - No. 41 Docket 20 of November 1896.				
	Bought of Messrs Richardson & Breedas for Stock.	Nov '96			
(1)	Spindle Oil - 50 gallons. Bought of Vacuum Oil Co. for stock (Items 4 of 32 Pi)	Jan'y '97			
	Public Works Workshops Miscellaneous Irregularities Draft of Sanction of Government to the local purchase of English Stores.				
16	Pig Iron - Bought of Messrs Massey & Co. - Docket 4, Voucher 34, of December 1896	Decr '96			

PROVINCE

Circle

Engineers remaining unremedied to end of January 1897

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.		
						15 (a) 15 (a) Sanctioned in G.O. No. 101 H. of 30th March 1897. 30th March 1897.
					15 (a+b)	Sanction of Govt. should be applied for.
			122/		Sanction of Government awarded	
			68-12-			
						16 16 The Supply Engr. will report whether the sanction accorded in G.O. No. 462 H. of 16th Feb'y 1897 does not cover this charge.
					General Superintendent in reply to Divisional objectionable items state that sanction will be applied for. Sanction awarded	