Public Works (1898) Department.

G.O., No. 1555 W

DATED 21 June '98

[Despatch Abstract.]

Objectionable Items. Notes on State of — in the accounts of the Engineers remaining unremedied to End of March 98, V Circle.

B

[P. W. 25. / 1,000—2-3-98]

Indexed. 27/6

BACK PAPERS.

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

FURTHER PAPERS.

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

a. L. S. 177. R 20/6

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.
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,

O. W. Current No: 4834

Madras PROVINCE.

V Circle

BRANCH— Buildings and Roads

FUND— All Funds

MONTH— March 1898. In duplic

Recd: 7-6-98

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

No.

Dated the 6th June 1898.

Submitted to the Secretary to the Government General Branch in the Public Works Department.

B

PHO

With orders

C. G. P.—No. 314 P W—14 3 96—4000.

P. W. D. Form No. 62 A.
(Outer 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 March 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.		
	45 Civil Works Provincial Want of Estimate South Arcot Division.											B/ First No. 1555 W 21.6.98
1	Constructing a District Munsiff's Court at Villipuram	March 97	- ~~718~~	718	718					-	Item 1. Orders in Provincial objectionable Items statement for January 98 were "The estimate has been returned to the Superintending Engineer for revision."	1/ The estimate has been sanctioned vide G.O. No 1409 W dated 6th June 1898.
	Tanjore Division											
2	Constructing a new District Munsiff's Court at Shiyali	Decr: 97	-	2329.	2329						Item 2. Orders of Government in Provincial objectionable Items statement for January 98 were "The Estimate has been referred to the Superintending Engineer for report as to the necessity for the depth of foundations provided therein."	2/ Estimate is under consideration.
	Excess over Estimate South Arcot Division.											
3	Additions and improvements to the Collector's Office at Cuddalore	Augst. 97	102230	114996	12766					877	Item 3. In Provincial objectionable Items Statement for January 1898 Government remarked that further information had been called for from the Superintending Engineer. ✓	3/ The revised estimate is under consideration
	Negapatam Division											
4	Constructing Customs godown at Negapatam	Decr: 96	5700	9933	4233					118	Item 4. Orders in Provincial Objectionable Items Statement for January '98	4/ No further delay should be allowed to occur in carrying out the necessary adjustments.

Dated the 189

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Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of March 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.		
45	Civil Works Incorporated Local Excess Over Appropriation										"The estimate referred to by the Superintending Engineer having been sanctioned, steps should be taken to regularise the outlay at an early date." Write back of the value of surplus materials to the estimate is awaited.	/
5	Repairs – Communications	March '98	-			8973	10756	1783		2361	Item 5. As the official year has expired, sanction of Government to pass the excess outlay over appropriation is required. /	5-7 The official year 1897-98 having expired, steps should be taken to regularise the outlay at a very early date.
	Excluded Local Funds Want of Estimate Negapatam Division											
6	Harbour at Negapatam – Repairs to Groynes to the	March '98	-	1530	1530					1530	Item 6. Early sanction to estimate is awaited.	6/ Early removal of this objection is awaited.
	Excess Over Appropriation											
7	Repairs to Groynes to the Harbour at Negapatam	Do.				1000	1530	530	-	1530	Item 7. As the official year has expired, sanction of Government to admit the excess expenditure over appropriation is required.	

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Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of March 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 [illegible] Tanjore Division											
8	Demurrage Charges on iron and wooden Articles received for the Construction of a foot bridge at the infall of Vikramanar debited to this head pending the recovery of the Amount from the parties Concerned	Octr: 97							141-12-0		Item 8. The executive Engineer reports that Rs 125/- has since been recovered by the Chingleput Division and that the same will be adjusted in the Supplemental Accounts for March 1898. Early adjustment of the balance is also awaited	8/ Early adjustment is awaited. This matter is under consideration— (Cma 4204 [illegible])
9	Rent due by Mr. Mohamed Razat Khan Sab. Collector for Sub. Collector's Bungalow at Tindivanam (from October to 1st November 96 & 20 Febry to 12th December 1897)	Decr: 96							783-11-1		Item 9. Orders in Provincial Objectionable Items Statement for January 1898 were "The attention of the Superintending Engineer is again drawn to the orders against this item in the previous Objectionable Items Statements, in view to the special report called for on this subject being submitted without further delay". The delay in recovering the rent of this building which to end of January '98 amounts to no less a sum than Rs 783-11-1 is again brought to the special notice of Government.	9/ Very early arrangements should be made to recover the rent arrived at in accordance with the reduced rate fixed in G.O. No 1259W dated 18th May 1898. x At Ooty awaiting reply from Govt of Ind

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			Amount of estimate.	Expenditure up to date.	Excess over estimate.	Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Miscellaneous Irregularities Unauthorized execution of Contribution works.		Amount of Contribution	Amount expended	Balance							
10	Repairing the Vanamadevi Anicut		40-3-2	40-3-2	Nil						Item 10. Executive Engineer States. "Recovered under Chief Engineer's orders. Sanction of Government applied for." Sanction of Government for undertaking the work as a Contribution work is awaited.	10 The requisite sanction of Government should be applied for without delay
	Delay in Submission of Vouchers											
11	V. No: 59C of May 97 below Rs 10/- (para 9(b) of Audit Note for June '97)	Feby 98									Item 11. The voucher is reported to be not forthcoming. A Certificate in lieu with sanction of Government for its acceptance is therefore awaited.	11 The Suptg Engineer will take the necessary steps to remove this objection. If the voucher is not forthcoming, sanction to the acceptance of a certificate instead, should be applied for;
	Purchase of [illegible] locally [illegible] Government.											
12	Purchase of 80 ft Gandy's Cotton belting from Massey & Co by P.W. Stores and debited to South Arcot Division in Transfer vide V. No: 210 of P.W. Stores. (Para 19 of Audit Note for January 98	March 98							150		Item 12. In G.O. No: 2971W dated 23 October 97 the local purchase of this article was sanctioned to the extent of Rs 120/- only. Sanction of Government to the excess expenditure is awaited.	12 Steps should be taken to remove the objection to this item at an early date
	Negapatam Division. Delay in recovery of Salary paid [illegible]											
13	Govinda Row, peon Outstanding from December 97	Feby 98							1-15-		Item 13. Early adjustment is awaited. Attention is invited to Code Vol II. II paras 65 & 66.	13 Early adjustment should be effected.

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Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate.			Comparison with appropriation.			Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
			Amount of estimate.	Expenditure up to date.	Excess over estimate.	Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	33 Famine Relief Provincial Excess over appropriation P. W. Stores.											
14	Tools and plant 1897-98	June 97				5000	151163	146163		1645	14. Orders of Government awaited in this Office letter N° 545 A/B dated 29th April 98 ×	14/ The Examiner has since been authorised to admit the whole outlay vide G.O. No 1320 W dated 23rd May 1898
	Want of Sanction of Government to the Local purchase of Stores. Public Works											
15	10 mild Steel plates 6'×3'×1/4 Cwts 8-.-5 V. No: 132. Dt: 4 of Decr: 97. Bought of Messrs Massey & Co.	Decr: 97							82.7.4		15. General Superintendent Public Works Workshops states as follows:— "Included in the Sanction for 20 Cwts of mild Steel plates vide G.O. N° 3111 W dated 8 November 97"— Sanction of Government to this local purchase is still awaited as the G.O. quoted by the General Superintendent refers to a purchase made in Octr. 97 while the irregularity under notice occurred in December 1897.	15/ The necessary steps should be taken to remove the objection to this item at a very early date.
16(a)	Scissors Tailors 9" 12 @ Rs 5-8-. each Dt:1 Vr:4 of March 98. Bought of Akkulu Chetty	March 98							66-.-.		16 a & b. Sanction of Government to the local purchase awaited.	16(a) to (c) The Supt.g Engineer will take early steps to remedy the objection to these items
(b)	Glass panes 14"×12" Rs 304-11-. Do 12"×10" 166-11-. Do 9"×7" 96-4-. 567-10-. Deduct amount billed and recovered CB Vr: 67 of Febry 97. 243-12-. Vide G.O. N° 1653 W dated 16 June 97.											

P.T.O

× G.O. N° 1320 W d 23.5.98

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Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of March 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.		
	Miscellaneous Irregularities Want of Sanction of Government to the local purchase of English Stores											
16	Public Works Workshops											
(b)	243-12-0 CBV. No. 67 of ~~[illegible]~~ July 97 = 90--- vide G.O. No: ~~1003~~ 2921 W dated 19th Octr. 97. 333-12-- Total paid in March 98 - 233-14-- Bought of C. Kristappa Naicker Dt: 1 Vr. 82	March 98							233-14--			
(c)	1 R.S. Beam 18'-6" × 8" × 6" } Cwts 28-1-4 Rs 190-14-9 1 Do 17'-6 3 Do 20'- } Incidental Charges 24-10-6 Dt: 1. Vr: 167 Bought of Burn & Co	March 98							215-9-3			
(d)	4 Steel 8" × 6" × 36 lbs 20 ft } Cwts 37-2-13 1 Do 16" × 6" × 62 lbs 21 ft 6" } Dt: 1. Vr: 168. Bought of Massey & Co	March 98							291-8-5			
(e)	4 lengths of 2½" Outside diameter boiler tubes 71 ft Dt: 1. Vr: 187 Bought of Oakes & Co	Do							53-4-			
(f)	15 lengths Boiler tube 2½" Outside diameter 257 ft Dt: 1. Vr. 188 Bought of Massey & Co	Do							128-8--			

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			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Miscellaneous Irregularities Want of Sanction of Government to the local purchase of English Stores.											
16	Public Works Workshops.										16 (~~h~~ e) to (i) Sanction of Government to the local purchase awaited.	
(g)	15 mild steel plates 6"×3"×1/8 Cwt 11-3-24 Rs 107-10-10 Incidental Charges --12-- 108-6-10 Dt: 1 Vr 189 Bought of Massey & Co	March '98							108-6-10			
(h)	1 Raju's double Cylinder pump 1½ diameter with incidental Charges Dt: 1. Vr 191 Bought of D. Raju & Co	Do							75-8--			
(i)	6 Bars Channel Steel Cwts 25-3-12 Rs 323-3-6 Incidental Charges Rs 25-1-3 348-4-9 Dt: 1 Vr 193 Bought of Burn & Co.	Do.							348-4-9			
17(a)	2 Cyclostyle Rollers with incidental Charges Rs 30-12-- 40 Do Do Rs 496-- -- 526-12-- Bought of Burn & Co. Howrah. Vr No 55 & 56. Dt: 7. debited to 45 Civil Works Tools & Plant Indian Supplies	March 98							526-12--			

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			Amount of estimate.	Expenditure up to date.	Excess over estimate.	Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Miscellaneous Irregularities Want of Sanction of Government to the local purchase of English stores.										16 (a) to (i) b	
17(b)	Pale boiled oil 50 gallons Bought of Mahomed Ally Jeevajee & Co. Vr: No. 66 Dt: 20 — Item 5 of 32 Q	March '98							150--	~~150--~~	17 a & b. Sanction of Government to the local purchase is awaited.	17 (a) & (b) The necessary application for sanction to the local purchase of the stores should be submitted with full reasons for having purchased the articles locally.
	Irregular purchase of Madras Portland Cement. Public Works stores.											
18	820 bags of Portland Cement Purchased from Madras Portland Cement Works for Stock (vide item 3 of 32 P)	Do							4192-3-11			18 The Suptg Engineer will make a report on this subject detailing the circumstances in which the cement was purchased. A.C.K. 11-6-98
	270 Bags of Madras Portland Cement Purchased from Madras Portland Cement Works (vide item 4 of 32 Q) Vr: No: 57 Dt: 19.	Do							1380-6--		18. The purchase is prohibited under G.O. No. 3217 W dated 17th Nov: 1897. Orders of Government awaited.	
	107 Casks of Madras Portland Cement purchased from Madras Portland Cement Works (vide item 4 of 32 Q) Vr: No. 58. Dt: 19.	Do							909-8--			P.K.S. To The S. E. V Circle thro' the Exar: P.W. Accts
									6482-1-11			

Examiner, P. W. Accounts.