S.W.

Marine (1898) Department.

G.O., No. 160 W

DATED 28 June 98

[Despatch Abstract.]

Reflectionable Items. adds on
Statement of ——— to Accounts of Sr.
Engineer remaining unreconciled to
End of March 98, ~~11~~ circle.

13

[M. 6. 500—23-8-97.]

Indexed.

BACK PAPERS.

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

FURTHER PAPERS.

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

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.

P. W. Current No: 4981.

Madras PROVINCE.

II Circle

BRANCH— Buildings and Roads

FUND— Provincial for Supplies

MONTH— March 1898.

Accts: 13.6.98

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

No.

Dated the 11th June 1898.

Submitted to the Secretary to the Government of Madras

in the Public Works Department.

29/11/98

With orders

C. G. P.—No. 314 P. W.—14 3 96—4000.

O.L.S 185

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. Amount of estimate.	Expenditure up to date.	Excess over estimate.	Comparison with Appropriation. Amount of appropriation.	Expenditure of the year.	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- Provincial Civil Works Want of Estimate Kistna Northern Stock Manufacture.											
1.	Stone manufacture Irugul. rozpuram quarry for 1897-98	July:97		3513							1. Orders in Provincial Objectionable Items Statement for January 1898 were "Further information called for from the Superintending Engineer is awaited". Sanction to an estimate is still awaited.	B/Acct No. 1614-0728-6-98 ✓ Noted.
						Estimate for Rs. 6000 sanctioned. Vide G.O No 1366 W&J 30.5.98.				120		
2.	Conveying and loading materials at Bezwada quarry for 1897-98	July:98		2848						181	2. Sanction to an estimate is awaited.	2/ Necessary steps should be taken to regularise the outlay at a very early date.
	Kistna Eastern Division Excess over Estimate										3. In Provincial Objectionable Items Statement for January 1898 the orders of Government were. "The Submission of the Revised Estimate should be expedited and the cause of delay explained". Sanction to Revised Estimate is awaited.	3/ The original estimate called for from the Supdg Engineer is awaited.
3.	Constructing 1st class Taluq Cutcherry with out houses at Gudivada	Nov:97	38370									
1	Supplemental estimate Sanctioned as Register No. 62 of 97-98 for Rs. 1170 for Rest. shed in the Gudivada Taluq office		1170									
3845	Total		39540	42871	3331					269		

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 Nellore Excess over Estimate										4. In Provincial objectionable Items Statement for January 1898 the orders of government were that immediate steps should be taken to regularize the outlay. Sanction to the excess is awaited C No 4796 dt 4-7.	4 The completion report is under consideration.
4 4796	Constructing new Treasury with upstairs room for the Treasury deputy Collector Nellore	July 97	17900	20024	2124					9		
5.	Repairs and Carriage of Tools and Plant	July 98	500	1740	1240					3927	5. Sanction to the excess is awaited	5 Very early arrangements should be made to remove the objection to this item
	Excess over Appropriation Nellore Division										6. Sanction of Government to pass the outlay in excess of appropriation is required.	6+7. Early removal of the objections to these items is awaited.
6.	Minor Original Works- Civil Buildings		3360	4491	1131					1377		
	Repairs " — Do —		4520	5391	871					617		
	Kistna Western										7. The official year having now expired, the sanction of Government to pass the outlay in excess of appropriation is required.	
7.	Constructing 1st class Taluq office at Bapatla	March 98	3487	4312	825					3480		

P. W. D. Form No. 62A.
(Inner sheet.)

PROVINCE.

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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 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.	Expenditure up to date.	Excess over estimate.	Comparison with appropriation. Amount of appropriation.	Expenditure of the year.	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 (Cntd)											
	33 Famine											
	Do Estimate											
	Nellore Division											
8.	Repairs and Carriage of famine tools and plant	March 98		6210						6683	8. Sanction to an estimate is awaited	8 The Supdg Engineer will take early steps to regularise the expenditure.
	Incorporated Local Kistna Northern											
	Excess over Estimate											
9.	Maintenance of Road over Kistna Anicut in Bezwada Taluq for 97-98	July: 98	1000	1589	589					76	9. Sanction to excess awaited.	9 Steps should be taken to remove this objection at an early date.
	Miscellaneous Irregularities											
	Kistna Eastern											
	Excess of Stock balance over the sanctioned Reserve Limit outstanding over 6 months.											
10.	Limit of Reserve Stock Sanctioned in G. O. No. 1790 W dated 16 July 94 for Kistna Eastern	Dec: 96		Rs 20,000							10. Executive Engineer states that the excess will be reduced after the close of the working season. The balance of Stock Rs 118726 includes the Stock balance of the Kistna Northern Division now transferred to Kistna Eastern Division. The Executive Engineer Kistna Eastern division should submit for sanction a	10 Very early adjustment of the excess over the sanctioned reserve limit should be effected. As attention of the Supdg Engineer is drawn to the Examiner's remark
	do do do for Kistna Northern vide G. O. No. 2049 W dated 28 July 1897			93000					113000			
	Stock balance on 31 March 1898								118726			
								Excess	5726			

P. W. D. Form No. 62A.
(Inner sheet.)

Kistna

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.		
	Kistna Eastern										Statement showing the limit for each sub head that be requires //	
	Miscellaneous Irregularities (Cash)											
	Delay in recovery of rent of Canal Lands outstanding over 3 months.											
11.	Dr. Satayya from 1st January 1896 to 1st April 1897	Feby: 96							84-00		// The attention of the Supty Engineer is drawn to the observations against this item in the O.I. statement for February 1898 in view to the report called for on this subject being submitted without further delay. Arrangements should be made to recover the amount at once.	
	Dr. Dadayya from 1st January 1896 to 31st October 1896	Do -							30-00			
	Delay in adjusting items in the Schedule of Establishment Charges Paid but not audited											
12.	G. V. Govindu Rao, Lock Superintendent, salary outstanding from May 1897	Sept: 97							0-12-5		12 // Noted.	
	Kistna Eastern Transferred from Kis. North Dn.											
	Excess irregularly incurred in excess of Contribution works.										13 // No further delay should be allowed to occur in taking the necessary measures to remove the objection to this item	
13.	Repairs to Bathing Ghat in front of Kistna Ancient for 97-98	Decr: 97										
	works -		606-11-8		495-2-10							
	Percentage on Establishment				114-00							
	-do- for Tools & Plant				7-00							
			606-11-8		616-2-10							
	Excess over Contributions		9-7-2									

P. W. D. Form No. 62A.
(Inner sheet.)

Madras

PROVINCE.

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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.	Expenditure up to date.	Excess over estimate.	Comparison with Appropriation. Amount of appropriation.	Expenditure of the year.	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 Kistna Eastern (transferred from Kistna Northern)										outlay at a very early date.	
	Work executed for private parties in workshops without any deposit and debited to Miscellaneous advances.											
14(a)	Caulking staff Boat of late L. Williams Ag: Dist: Judicial and Sanitary Officer outstanding from Feby 98 Jobs 1291	Feby: 98									14(a)+(b) Early adjustment of these items is desirable. Attention is invited to Code Volume II Chapter I Paras 137 & 173.	14(a)+(b) Very early adjustment of these items should be effected.
(b)	K. L. Venkatasechayya for supplying workmen for repairing teak-wood shafts of Kankipad lock outstanding from March 1898	March 98							24-7-4			
	Kistna Eastern Work done in workshop for private parties in excess of deposit and debited to Miscellaneous advances										15. With reference to items 15(a) & (b) the Superintending Engineer's Circle memo No. 1724-A dated 18th January 1898 to Executive Engineer Kistna Northern Division remarked that the workshop Superintendent should be warned to adhere strictly in future to the rules regarding private parties	15(a)+(b) Early adjustment is awaited.
15(a)	Repairing Cyclostyling machines for No Drawing Engr Ag: Collector of Kistna Jobs No 1350 P. Outstanding from March 98	March 98							0-13-1	0-13-1		
(b)	Repairing one dog-cart for Engr Capt: W. Vickers Dist: Engineer Bunder, Jobs No: 8114	July: 97							0-4-7	0-4-7		
									10-00	-		

C G P—No. 265 P W—5 11 97—6,000.

P. W. D. Form No. 62A.
(Inner sheet.)

Kistna.

PROVINCE.

Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of June 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 Kistna Northern Delay in paying dues to Contractors outstanding over 6 months.											
16.	1 Item outstanding from July 1897	Feby: 98							15-4-6		16. Early settlement is awaited.	16 / Early payment is awaited.
	Delhore Delay in adjusting Travelling allowances Paid but not audited											
17.	A. V. Runja Rao Naidu Supervisor outstanding from February 1897	June 97							5-2-8		17. Adjustment promised in the Supplemental accounts for June 1897	17 / Noted

C G P—No. 265 P W—5 11 97—6,000.

P. W. D. Form No 62A.
(Inner sheet.)

P. W. D. Form No. 62A.
(Inner sheet.)

Madras.

P. W. D, Form No. 62A.
(Outer sheet.)

PROVINCE.

Statement of Objectionable items in the accounts of Executive Engineers of 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.		
											Note:- In G.O. No. 1026 W dated 23 April 1898 on the Provincial objectionable Items Statement for January 1898 Government desire the special attention of the Superintending Engineer to such of the items as have been outstanding for a long time in view to prompt steps being taken for the early removal of the irregularities in question	Note:- This statement contains two items (Nos 10 and 11) which have been long outstanding. Very early measures should be adopted to remove the objections to these items. Accl 17.6.98. Cir. 20.6.98. P.H.S. To The S.E.II circle this the Exec. P.W. Acct.
10												
11												

C G P—No. 265 P W—5 11 97—6,000.

E. a. Dennys.

Examiner, P. W. Accounts. 11/6