Public Works (1899) Department.

G.O., No. 894 W

DATED 24 March **1899.**

[Despatch Abstract.]

Objectionable items

orders on statement of ——— in the accounts of Executive Engineers remaining unremedied to end of Decr 98, III Circle.

B.

[P. W. 2 / 1,000—7-1-99.]

Indexed. 256

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.

817 W/PW 818

P. W. Current No: 2032

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

Madras PROVINCE.

III circle

BRANCH— Buildings & Roads

FUND— All Funds.

MONTH— December 1898.

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

Recd 18-3-99

No.

Dated the 6 March 1899.

Submitted to the Secretary to the Government of Madras

in the Public Works Department.

25/3/99

orders within

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 December 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.		B/Dist No: 894 W 9 24-3-99
	45 Civil Works Provincial Want of Estimate											
	Bellary Division											
1	Constructing Taluq cutchery at Kalyandroog	March '98		2500	2500						1 Orders in Provincial objectionable Items statement for July '98 were:- "Estimate is under consideration"	1/ An estimate for this work has already been sanctioned
2	Kurnool Division Purchase of 21 locks pad locks.	Nov '97		69	69						2 Orders in Provincial objectionable Items statement for July '98 were "The objection to this item should be removed at once and the cause of delay explained."	2/ The objection to this item should be removed at once.
	Excess over Estimate;											
	Bellary Division											
3	Taluq cutcherry at Gooty Constructing	Feby '97	35754	42806	7052						3 to 6 Orders in Provincial objectionable Items statement for July 98 were:- "These items have been outstanding for	3 to 6/ The S. E should arrange to expedite the submission of completion reports for these works.
4	Taluq cutcherry at Dharmavaram Constructing	Feby 98	35682	41998	6316					2		

Madras PROVINCE.

Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of December 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 Excess over Estimate										for a long time.	
	Bellary Division										The Superintending Engineer should arrange for the very early submission of the Completion Reports with full reasons for the excess in each case.	
5	Constructing a school house at Anantapur	Feby: 98	19920	21063	1143							
6	Kurnool Division Constructing a store shed for the famine tools at Cumbum.	March 97	3420	4597	1177							
7	Constructing Stationary Sub Magistrate's office at Nandyal.	June 98	9550	11248	1698					34	7 Sanction to revised estimate is awaited	The attention of the S.E is drawn to the orders against this item in the O.I statement for November 1898 in view to steps being taken to regularise the excess outlay
	Excess over Appropriation											
8	Cuddapah Division Total Repairs Civil Buildings	Octr 98				7000	9468	2468	.	857	8 Additional allotment of funds is awaited	Additional allotment has since been made.
	Bellary Division											
9	Police office at Anantapur Constructing	Decr 98				4000	5785	1785		4089	9 & 10 Additional allotment of funds is awaited	

Madras PROVINCE.

Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of December 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.		
	45 Civil Works										is awaited.	
	Excess over Appropriation											
10	Bellary Division Tools & Plant	Decr '98				11200	11975	775	.	1641		
	33 Famine											
	Want of Estimate											
11	Kurnool Purchase of office furniture	July '98		1983	1983						11 Orders in Provincial objectionable Items statement for July '98 were:- "Steps should be taken to regularize the outlay at an early date."	11 No further delay should be allowed to occur in the removal of the objection to this item.
	Miscellaneous Irregularities 8											
12	Bellary Division Irregular debit of charges to P.W.D. Cost of repairing furniture of the Church School at Ramandroog. [Docket No 26 adjustment voucher for March '96]	Augst '96							29-13-0		12 Orders in Provincial objectionable Items Statement for July '98 were:- "There has been an inordinate delay	12 A reference on this subject received from the Supt.g Engineer has been forwarded to the Examiner for remarks.

P. W. D. Form No. 62A.
(inner 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 December 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.		
						1200	1975	775	.	1646	delay in the removal of objection to this item. The irregular charges in question having been incurred so far back as 1896 and the attention of the Superintending Engineer having been repeatedly drawn to the items in the objectionable items statements, the Superintending Engineer will lose no further time in reconciling the amounts and report the cause of delay. P.T.O	

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

Madras PROVINCE.

Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of December 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 Cuddapah Division Want of sanction of Government											
13	For the following estimates sanctioned in connection with the Collector's office Cuddapah, the total amount exceeds the powers of the Superintending Engineer viz Rs 2500 Constructing a portico in front of the Collector's office. Cuddapah Rs 570 (Sanctioned in Register No 67 of 96-97) Extending a store room in the compound of Collector's office Cuddapah. Rs 2140 (Sanctioned in Register No 117 of 96-7) Total Rs 2710	Nov 97									13 Necessary Provision [illegible] objectionable [illegible] for July 98 [illegible] the submission of the estimate should be expedited. It is observed that the item has been outstanding for a long time.	13/ This item has been outstanding for a long time. The S.E. should arrange to remove the objection at once and explain the cause of delay

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

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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.		
	Miscellaneous Irregularities Cuddapah Division (Contd)											
14	Want of Sanction of Government. Rent house for Storing tools paid to Ragavalu Naidu from 8th December 96 to 26th May 97 Rs 5-9-10 Watching tools for 3 months Rs 6-0-0 do do Rs 11-9-10 [Docket No 39 C.B.V. No 2174]	May 97							11-9-10		14 Sanction of Government to admit the charge is awaited.	14/ No further delay should be allowed to occur in the removal of the objection to this item.
15	For the purchase of Zinc sheets 11 at Rs 0-4-6 per square feet including railway charges, Cart hire etc. Charged to Repairing Taluq cutchery at Sidout. [Docket No 21 C.B.V. No 137 of September 98. Audit Note para 19 (h) of September 98]	Decr 98							64-15-6		15 Sanction of Government (which should have been obtained prior to purchase) is awaited. Special attention is	15/ Early removal of this objection is awaited. Attention is drawn to the Examiner's remark.

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

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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.		
											is drawn to items 2 to 6. 11. 12. 13. which are admitted to have been a long time outstanding.	General It is observed that the items mentioned by the Examiner have long been outstanding. Speedy measures should be taken to remove the irregularities with the least possible delay. AcK 21.3.99. DW. Maj To The S. E. III Circle thro' the Exam. P. W. A

Elkee
For Examiner, P. W. Accounts.
Madras & Coorg

Wc. 3/2