

Public Works (1897) Department.

RAILWAY BRANCH.

G.O., No. 1154. *R*

DATED *17th Decr 1897.*

[Despatch Abstract.]

Objectionable Items

*Orders on the statement of — in
the accounts of the Limerick & Quilnagh
Survey for March 1896.*

*W.C.
10.1.96*

Indexed.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
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	363	R	21-5-97				
	40	R	18-1-97				
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	913	R	24-10-96				
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FURTHER PAPERS.

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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 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 uninclosed 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.

Railway Survey PROVINCE.

BRANCH—Tunnally Quilon Railway Survey

FUND—Deposits Contribution

MONTH—June '97

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

OW 8275/87

No.

Dated the 18th August 1897.

Submitted to the Secretary to the Government of Madras (Railway Branch) in the Public Works Department.

Railway Surveys

PROVINCE.

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.	Arrears brought forward from Provincial Objectionable Items Statement for December '96 41 Miscellaneous Railway Expenditure Deposits Contribution Tinnevely Quilon Railway Survey Excess over estimate Plant	March '96	4,000	5,732	17.32

Engineers remaining unremedied to end of June 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.		
					1. Brought forward balance of Government the date proceeds of articles sent to auction by the Superintendent of Stationery, which when credited to this Department will tend to reduce the excess under "Plant"	Noted 28/8/97

V-420 Kay (6.7.97)

NOTES.

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

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.

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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 uninclosed 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.
2. Submitted to Supdg Engineer.
3. Not yet submitted. |
| B. Abstract detail estimate by sub-heads, and so on. | |

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.

Railway Survey PROVINCE.

BRANCH— Tinnevely Quiloh Rail.
way Survey.

FUND— Deposit Contribution

MONTH— July 1897. *Order*
On 26/10/97

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

No.

Dated the 21st September 1897.

Submitted to the Secretary to the Government
of Madras (Railway Branch)
in the Public Works Department.

Clean
9/10

INDEXED

7/1/97

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.
	Amounts brought forward from Provincial objectionable items Statement for December 1896.				
	41. Miscellaneous Railway Expenditure.				
	Deposit Contribution				
	Tinnevely Amlon Railway Survey.				
	Excess over Estimate				
1.	Plant.	March 96	4,000	5,732	1,732

Engineers remaining unremedied to end of July 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.		
					1. Brought to the notice of Government. The sale proceeds of articles sent to auction by the Superintendent of Stationery (vide No 4073 of 6 th Oct 97. G.O. NO: 362 R. dated 21 May 1897 on objectionable items statement for March 1897) sold amount when credited to this Department, will tend to reduce this excess. Early sale of the articles and the credit of their proceeds to this Department is desirable.	The sale proceeds attached

NOTES.

Reference to P. W. D. Code.

Chapter XIV, section ii, paras. 61 to 63 and 65.

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

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.

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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.

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| 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 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.

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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.

Railway Survey PROVINCE.

BRANCH—Trivelloi Quilon Railway Survey

FUND—Deposit Contribution

MONTH—August 1897

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

No.

Dated the 15th October 1897

Submitted to the Secretary to the Govt of
Madras (Railway Branch)

in the Public Works Department.

Railway Survey

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.
	Accounts brought forward from Provincial Objectionable Items Statement for December 1896. 41-Miscellaneous Railway Expenditure — Deposits Contribution — Tinnevely Quilon Railway Survey — Excess Over Estimate —				
1	Plant	March 96	4,000	5,732	1,732

PROVINCE.

Engineers remaining unremedied to end of *August* 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.		
					1 Brought to notice of Government. The sale proceeds of articles sent to Auction by the Superintendent of Stationery, (vide G.O. No. 363 R dated 2/5 May 97) on Objectionable Items Statement for March 97, when credited to this Department, will tend to reduce this excess. Early sale of the articles and the credit of their proceeds to this Department is desirable. No. 4114 C 49-10-97 The sale proceeds of the articles sold amounts to Rs. 41.1-9 vide statement from 1/20/97. 11/11/97 13/10/97	

Railway Department.

OFFICE OF THE CONSULTING ENGINEER FOR RAILWAYS,

Madras, 23-9-1897.

To

*The Superintendent
of Stationery*

No. 3058 Reply No. 134
acc, dated 1.10.97

SIR.

slip P

Reminders.

With reference to your letter No. 865 of 15th May 1897, I have the honour to request that you will intimate at an early date what amount has been realised by the sale of the articles sent to auction.

1/11 20/11/1

1/11 23/11/1

Names of articles

Amount

1- Box Railway Curves	20	a
3- Drawing Pins	"	7
4- Small and 6. Large circular card board protractor	"	4
1- Brass parallel rule 30"	"	1
1- do ————— do — 18"	2	.
2- do ————— do — 12"	13	.
9- Card board scales, and 3 boxes boxwood plotting scales	3	8
12- Boxwood plotting scales and 9, offsets	"	10
13- do — vulcanite squares	1	8
8- Tin color boxes with colors	1	2
6- Office pen knives (1 broken)	1	14
4- India Rubber pens, 8, color saucers, and 26 cake colors	1	2
13- Sheets double elephant paper, and 1 sheet imperial paper	"	12
12- Belts with badges	"	8
3- Mathematical box 1 st class	1	2
4- do ————— do — 2 nd class	6	3
3- do ————— do — 3 rd class	5	14
32- Sencil cases	3	12
	1	.
	44	11
	3	9
	3	9

(Commission @ 2 1/2%)

Net proceeds — 41 1 9

Madras

State office

1st October 1897

Rs 134
ace



for the pt. of State

To, The Consulting Engineer for Railways, Madras,
with reference to his letter No 3058 of 23-9-97.

NOTES.
Reference to P. W. D. Code.

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P. W. D. by Current No. 213
154
Railway Survey **PROVINCE**
14/12/87

BRANCH— *Innervelly Quilon Railway Survey*

FUND— *Deposits- Contribution*

MONTH— *October 1897*

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

No.

Dated the *17* December 1897.

Submitted to the Secretary to the Government of *Madras* Railway Branch in the Public Works Department.

No. 1154. Dated 17/12/97

Railway Survey

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.
	Answers brought forward from the Provincial Objectionable Items Statement for December 1896. 41 Miscellaneous Railway Expenditure Deposits Contribution. Tinnevely Quilon Railway Survey. Excess Over Estimate				
I.	Plant	March 1896	4,000	5,739	1,739

PROVINCE.

Read the following:

Engineers remaining unremedied to end of October 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.		
					I. Deducting Rs. 41/- sale proceeds of articles sold by auction & for which credit is due awarded from the excess of Rs. 1732/- reported in the Objectionable Items Statement for September 1897, Government sanctioned the net excess of Rs. 1691/- Sanction of Government therefore to the further excess of Rs. 41/- is now awarded	Order No. 1154/R 9 17th December 1897 Sanctioned. CMS. DR 15.12.97

Despatched on 18/12/97

J. Swaleh
Offg. Examiner, P. W. Accounts.