

Public Works (1897) Department.

G.O., No. 133 R

DATED 1. Mar 1897

[Despatch Abstract.]

Obj. able Items
- Re Accom
alme
1890.

[illegible]

No 133. Dated 1. 3. 97

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.

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 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.	$\left\{ \begin{array}{l} 1. \text{ Submitted to Chief Engineer.} \\ 2. \text{ Submitted to Supdg Engineer.} \\ 3. \text{ Not yet submitted.} \end{array} \right.$
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.

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.

7) Department P. W. D. Form No

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

Current No. 1650

Railway Survey PROVINCE.

Recd: 15.2.97

BRANCH—*Arsekeri Mangalore Railway Survey*

FUND— 41 Miscellaneous Railway Expenditure

MONTH— *December 1896. 2 duplicates*

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

No.

Dated the 9th February 1897.

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

3f
No 133. Dated 1. 3. 97

Read the following:-

Statement of Objectionable items in the accounts of Executive

Engineers remaining unremedied to end of *December* 1896.

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.
	<i>41. Miscellaneous Railway Expenditure</i> <i>Imperial</i> <i>Arackere Mangalore Railway Survey</i> <i>Excess over Estimate</i>				
1	<i>Arackere Mangalore Railway Survey. Total</i>	<i>Oct/96</i>	<i>177,920</i>	<i>184,488</i>	<i>4,568</i>
2	<i>Establishment</i>	<i>do</i>	<i>141,920</i>	<i>148,498</i>	<i>6,578</i>
	<i>Excess over Appropriation</i>				
3	<i>Arackere Mangalore Railway Survey - do -</i>				

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>1. Brought to notice of Government with the remark that this excess may be reduced when the value of the articles transferred to the Mathematical Instrument Department, Calcutta, the Superintendent of Stationery, Madras, &c, is credited to this Railway Survey.</i>	<i>Order No 133 R dated 1.3.97</i> <i>Noted</i>
					<i>2. Brought to notice of Government.</i>	<i>Noted</i>
<i>50,000</i>	<i>51,503</i>	<i>1,503</i>			<i>3. Additional allotments of funds necessary unless the credit referred to in item 1 above is afforded before the close of 1896-97, and covers this excess.</i>	<i>Not necessary for the present.</i>

J. P. Gordon