(1) பக்கங்களின் எண்ணிக்கை 8

(2) புதுக்கித் திருப்பிய நாள் 23.10.87

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	2340-W	அச்சகம் பலவகை

நாள் : 29-8-1890 ஆம்

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண - கா-I—16,006—15-6-87.

P. W. D. Form No. M. 112.

NOTES.

REFERENCE TO MADRAS P.W.D. CODE, EDITION OF 1886.

PARAS. 1966—69.

1. The object of this return is to place before government an analysis of financial irregularities of certain classes with a view to their being remedied. The classes of irregularities and the periods for reporting them to Government are as follow:—

Irregularities as to estimate ("want of estimate," "excess over estimate," "sanctions for major irrigation works (not charged against revenue) requiring renewal or revision under code para. 1509," "want of confirmation to provisional sanction," "want of revised estimate") on the 1st of February, May, August and November for the periods ending 30th November, 28th February, 31st May and 31st August, respectively.

Irregularities in respect of appropriation ("want of appropriation," and "excess over appropriation") on the 1st of June, September, December, February and March, for the periods ending 31st March, 30th June, 30th September, 30th November and 31st December, respectively.

2. The classification of items in the statement should be confined to the separation of *new* items from *old and repeated* items, the latter being further sub-divided according to the month of origin. The new items should be entered first and then the older items in order, the oldest being entered last. The months to which the several items relate should be entered in column 2 above the particulars of the items concerned.

3. The provincial statement will be posted from divisional statements, but its submission to government should not be delayed owing to non-receipt of divisional objectionable item statements, and the fact of any such not being received in time for inclusion in the provincial statement should be reported to government against the division concerned.

4. Items of irregular expenditure which are left unincluded by executive engineers in their divisional statements should be distinctly noted as such in the statement to government.

5. 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 superintending engineer.
3. Not yet submitted.

6. 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.

7. 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.

8. An important point to notice is the duration of a serious irregularity.

9. Voluminous masses of detail when their practical significance could be given in a few lines should always be avoided as a rule. 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.

10. 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.

A. 2076 W dt 31.7.90
B. 1824 W dt 3.7.90
" 1505 W dt 28.8.90
" 614 W dt 26.2.90

OFFICE OF EXAMINER OF P. W. ACCOUNTS, MADRAS.

CIRCLE. General Branch Hqrs.

IRREGULARITIES IN RESPECT OF } Estimates

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the period ending 31st May 1890. requiring orders of Government.

Rd 15-6-90

No. 2340 W dt 29 August 1890

With Orders

Objections removed

E.I.C.C 5/9/90

Provincial Statement of Objectionable Items in respect of Estimate for the period ending 31st May 1890.

N.B.—In the case of appropriations, the amount in column 5 is the outlay of the year only.

Item No.	Particulars of each item.	Fund to which chargeable.	Amount of Estimate. ~~Appropriation.~~	Outlay to date against Estimate. ~~Appropriation.~~	Excess over Estimate. ~~Appropriation.~~	Expenditure during the quarter.	Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
1	2	3	4	5	6	7	8	9
	Vizagapatam Want of Estimate New items March 1890		Rs.	Rs.	Rs.	Rs.		No. 2340 W/29 dated 4th July
1	Maintenance of Polinghy Ghat Road	N.	-	699	699	699	(1) Estimate returned to Sub Divisional Officer for revision and re transmission (C. C.) vide Executive Engineer's explanation 8.8.90 The outlay without estimate is brought to notice.	An estimate for this item should be sanctioned without delay
2	Maintenance of Polinghy ~~Road~~ Ghat Road	N.	-	327	327	327	(2) Estimate since received from the Sub Divisional Officer and will be submitted for sanction (C. C.) vide Executive Engineer's explanation 8.8.90 The delay in getting the estimate sanctioned is brought to notice	An estimate for this item should be sanctioned without delay
	Ganjam Want of Estimate October 1889							
3	Soles & Plant. Repairs & Carriages	N.	-	690	690	4	(3) Estimate sent to the Superintending Engineer on 18 April 1890 (C. C.) No remarks from the Superintending Engineer. The delay of over 7 months is brought to notice	The S.E. should accord sanction to the estimate without further delay.
	September 1889							
4	Constructing Kalliotta Berhampur Road	N.	-	6555	6555	268	(4) Estimate sent to the Superintending Engineer in May 1890. (C. C.) will be sent to the President Local Fund Board Ganjam for sanction 8.8.90	Receipt of the estimate is awaited.
5	do Ichapur ganada Road	N.	-	5510	5510	1450	(5) Estimate sent to the Superintending Engineer with C. No. 585 dated 29 January 1890 (C. C.) Sent to the President Local Fund Board (8.8.90)	Noted
	July 1889							
6	do Sekhalu Anantagiri Road	N.	-	9960	9960	4567	(6) Estimate sent to the Superintending Engineer on 9th December 1889 (C. C.) Sent to the Collector Ganjam for sanction (8.8.90) The delay in getting estimates for the above 3 works is brought to notice.	An estimate of Rs 23500 (Rs 23500 was sanctioned) was sanctioned for this road in S.O. No 2076 dated 31st July 1889 2078 W dt 31st July 1889

300 13-4-90.

[Reference to Madras P.W.D. Code, Edition of 1886, paras. 1966—69.]

(P.W.D. Form No. M 112—Inner Sheet).

Provincial Statement of Objectionable Items in respect of Estimate for the period ending 31st May 1890.

N.B.—In the case of appropriations, the amount in column 5 is the outlay of the year only.

Item No.	Particulars of each item.	Fund to which chargeable.	Amount of Estimate. ~~Appropriation.~~	Outlay to date against	Excess over	Expenditure during the quarter.	Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
1	2	3	4	5	6	7	8	9
	Ganjam		Rs.	Rs.	Rs.	Rs.		
	Head of Estimate						(7) Estimate just received from Sub Divisional Officer. Will be disposed of shortly (Rc Co) vide Executive Engineer's explanation (Rc Co) The outlay without estimate is brought to notice	Noted Noted.
	New Items							
	Parlakimidi Estate							
	May 1890							
7	Maintaining the road from Palkonda to Gobburi via Gurabanda		-	397	397	397		
	Old Items						(8) Estimate sent to the Superintending Engineer with No 568 dated 23rd January 1890. (Rc Co) Sent to the Collector Ganjam for sanction (Rc Co) The delay in getting an estimate sanctioned is brought to notice	Noted. Noted.
	July 1889							
	Parlakimidi Estate							
8	Improvements to Kunki Parapuram Road		-	1603	1603	173		
	Vizagapatam						(9) This excess will be explained in the Completion Report (Rc Co) as the work has nearly come to a close (Rc Co) vide Executive Engineers explanation (Rc Co) The excess is brought to the notice of Government	Noted Noted
	Excess over Estimate							
	Old items							
	January 1890							
9	Reconstructing new Polinghy Ghat Road	N.	1193	1285	105	1098		
							(10) The cause of excess is chiefly owing to the excessive cost of Sedkewood from Dowlaishweram workshops. There is also an excess on item Rough stone in Mortar on account of increased depths of foundations. The excess will be explained in the Completion Report (Rc Co) vide Executive Engineers explanation (Rc Co) The excess is brought to the notice of Government	Early steps should be taken for the removal of objection to this item. Noted
10	Reconstructing a Hospital at Ganjam	N.	1020	676	656			

800- 18-4-90.

[Reference to Madras P.W.D. Code, Edition of 1886, paras. 1966—69.]

(P.W.D. Form No. M 112—Inner Sheet).

Provincial Statement of Objectionable Items in respect of Estimate for the period ending 31st May 1890.

N.B.—In the case of appropriations, the amount in column 5 is the outlay of the year only.

Item No.	Particulars of each item.	Fund to which chargeable.	Amount of Estimate. ~~Appropriation.~~	Outlay to date against	Excess over	Expenditure during the quarter.	Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.		
	Godavari Eastern. Want of Revised Estimate Nil since March 1890.						(11) The cost of record racks made by Workshops amounted to Rs 683 against the provision of Rs 200 in the Estimate. The Sub-Divisional Officer has been requested to prepare a revised estimate which will be submitted to the Superintending Engineer for sanction as early as possible (Col 6) The estimate is awaited from the Divisional Officer (Col 8) The excess is brought to notice	Noted.
11	additional works & alterations to the Sub Magistrates Office at Pittapur	N.	780	1110	330	1110		
	Ganjam. Jarada Estate. March 1890.						(12) Estimate amounting to Rs 1460 was sent to the Superintending Engineer on 31st May 1890 (Col 6) No remarks from the Superintending Engineer. The outlay without estimate is brought to notice.	Sanction to the Sanction to the estimate is awaited. estimate is awaited.
12	Improvements to the Granary in Jarada Palace		470	476	706	706		10.P. 21-8-90

Forwarded for orders to the Secretary to Government, Public Works Department, Madras.

Madras, 14th August 1890.

Offg: Dy: Examr, ~~Major, R.E.,~~ for Examiner of Public Works Accounts, Madras.

To Nos 5 E. I Circle The 6 E I Circle thro' the Exr. P.W.A. Thro the Executive Engr of P. Wks Dist

200—18-4-90.