

- (1) பக்கங்களின் எண்ணிக்கை 6
 (2) புதுக்கித் திருப்பிய நாள் 11 செப்டம்பர் 190
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் lora

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

வெங்கப்பன் துறை

அரசாணை எண். ம. கோப்புத் தாள் எண்.	2646	அச்சகம் பலவகை
நாள் :	8-10-1890.	198/

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

3. செ

1826W-3.7.90
1506W-28.5.90
1936W-17.7.90

NOTES.
REFERENCE TO MADRAS P.W.D. CODE,
EDITION OF 1886.
PARAS. 1966-69.

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

2646

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

Railways and Roads Branch

CIRCLE *South*

IRREGULARITIES } *Appropriation*
IN RESPECT OF }

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

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 unincorporated 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 | { | 1. Submitted to chief engineer. |
| B. Abstract detail estimate by sub-heads, and so on. | | 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.

22C 9/10

22C 9/10

With Orders

1826W-3.7.90
1506W-28.5.90
1936W-17.7.90

NOTES.
REFERENCE TO MADRAS P.W.D. CODE,
EDITION OF 1886.
PARAS. 1966-69.

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

2646

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

Buildings and Roads Branch

CIRCLE. *South*

IRREGULARITIES } *Appropriation*
IN RESPECT OF }

Provincial Statement of Objectionable
Items in the Accounts of Executive
Engineers for the period ending
June 189*0*.
requiring orders of Government.

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 uninclosed 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 | { | 1. Submitted to chief engineer. |
| B. Abstract detail estimate by sub-heads, and so on. | | 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.

22C 4/10

22C 18/ 3/9/10

With Orders

N.B.—In the case of appropriations, the amount in column 6 is the outlay of the year only.

Item No.	Particulars of each item.	Fund to which chargeable.	Amount of		Outlay to date against appropriation.		Expenditure during the quarter.	Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
			Rs.	Rs.	Rs.	Rs.			
1	Want of appropriation for the year 1890.								
2	Constructing Bakery West Hill Bangalore, Vol. 1st.	2	921	921	921	921		Will be provided shortly by a grant of Rs. 1000 from the S.E. with the necessary sanction for the necessary expenditure.	The S.E. will provide the necessary sanction for the necessary expenditure.
3	Constructing a slough for the purpose of discharging the water of the lake at Bangalore.	2	921	921	921	921		Will be provided shortly by a grant of Rs. 1000 from the S.E. with the necessary sanction for the necessary expenditure.	The S.E. will provide the necessary sanction for the necessary expenditure.
4	Improvements to the 2nd & 3rd blocks of the Mithani's Sect. Cherry at Bangalore.	2	921	921	921	921		Will be provided shortly by a grant of Rs. 1000 from the S.E. with the necessary sanction for the necessary expenditure.	The S.E. will provide the necessary sanction for the necessary expenditure.
5	Improvements to the District Mithani's Sect. Cherry at Bangalore.	2	921	921	921	921		Will be provided shortly by a grant of Rs. 1000 from the S.E. with the necessary sanction for the necessary expenditure.	The S.E. will provide the necessary sanction for the necessary expenditure.

Provincial Statement of Objectionable Items in respect of

(P.W.D. Form No. M 112—Inner Sheet),
for the period ending June 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		Outlay to date against Appropriation.	Excess over		Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
			Rs.	Rs.		Rs.	Rs.		
2	Want of appropriation New stone Masonry. West Coast S.S. Constructing public offices at Pondicherry. Repairing and partly re-roofing the gable end of Sea Customs house, Calcutta.	N.	553	553	553	553	553	Engineer has passed the claim without remark. Allotment of funds awaited. (N.B.) Will be provided shortly by a reappropriation of funds. It is in fact a delay. Questionable Statement for June 1890. The Superintending Engineer has passed the claim without any re- mark. Allotment of funds awaited.	
3	Completing the Malabar bridge in the Alwar Coting District.	N.	1354	1354	1354	1354	1354	There is no complete work of last year. The funds were applied for in the statement of previous year. The work was included in the statement submitted to Chief Engineer with this office in 1886 & in of 7th May 1890 and appropriation of funds is still awaited (S.E. in question). Statement for June 1890. Allotment of funds awaited.	2646 3
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13.9.97

W. S. G.

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

MADRAS, 27 September 1890.

Major R.E.,
Examiner of Public Works Accounts, Madras.