

- (1) பக்கங்களின் எண்ணிக்கை 8
 (2) புதுக்கித் திருப்பிய நாள் 9/90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/90

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. u. d. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண். <u>3233</u>	அச்சகம் பலவகை
நாள் : <u>5-12-1890</u>	<u>198</u>

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

சென்னை

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 reparation 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:—

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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 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.

P. W. D. FORM,
No. M 112.

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

General branch

CIRCLE *First*

IRREGULARITIES

IN RESPECT OF

Estimates

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

Curd 5070

15/5

9/12

Provincial Statement of Objectionable Items in respect of

Estimates.

for the period ending 31st August 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 to date or against Appropriation.		Excess over		Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Head of Estimates A.P. 1890 August 1890 Vijayapattanam Division Bridges and Road, Repairs and Carriage			342	322	245		10 "Estimate sanctioned by Executive Engineer" (S.E.). The return in which this estimate is included is still awaited from Divisional office" (S.E.). The outlay without estimate is brought to notice	Noted
2	July 1890 Gangani Division Fakirakurichi Police Station. Special repairs to Pattampore and Road.			1075	1075	1075		(1) "Estimate under check" (S.E.) "Vide Executive Engineer's explanation" (S.E.). The outlay without estimate is brought to notice	Noted
3	June 1890 Rishikund Division Maintenance of a Saka and Savada Road.	0		263	263	251		(2) "The estimate was sent to the Collector for counter-signature but it was returned with a request to refer it to the S.E."	
								and the revised estimate will be sent to the Superintending Engineer for sanction in a few days" (S.E.) "The estimate is still awaited from the Divisional office" (S.E.). The outlay without estimate is brought to notice of Government.	Estimate for these items should be sanctioned without delay.
4	Old Stone April 1890 Vijayapattanam Division Maintenance of Sakinagar Road			1301	1301	974		(3) "This estimate will be submitted shortly for sanction" (S.E.) "Estimate is still awaited from the Divisional office" (S.E.) The delay in getting the estimate sanctioned is brought to notice.	3233 2

Provincial Statement of Objectionable Items in respect of

Estimate for the period ending 31st August 1891

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	Excess over	Expenditure during the quarter.	Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
			3	4	5	6	7		
			Rs.	Rs.	Rs.	Rs.			
1	Wants of Estimates Old Plans September 1890								
5	Constructing Khallikotta Barreny Road	"		6225	6225			(Fund 6) "Estimated to Superintending Engineer with Rs. 800 and 555 of 11 th May and 29 th January 1890" (EE) "The Divisional officer has been written to to report the outlay on these works to enable the office to address the Chief Engineer on the subject" (EE). The outlay without Estimate is brought to notice	Estimate also submitted
6	Constructing Nethapoor Barreny Road	"		5510	5510				
7	Improvements to Kinnide Panapuran Road	"		3533	3533			(7) "Estimate amounting to Rs. 4800 was sent to Superintending Engineer with 1 st 568 dated 23 rd January 1890" (EE). "The Divisional officer has been written to to report the outlay on this work to enable the office to address the Chief Engineer on the subject" (EE) The outlay without Estimate is brought to notice	Early stops should be taken to obtain orders to our estimate for this work
8	Constructing New Pottinghy Street Road	"		44987	46558	1571		(8) The excess will be explained in the Completion Report as the work has nearly come to a close" (EE) "The Excessive Engineer's explanation" (EE) The excess is brought to notice of Government.	Noted

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3