(1) பக்கங்களின் எண்ணிக்கை 4

(2) புதுக்கித் திருப்பிய நாள் 4/90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண்.	அச்சகம்
மு. கோப்புத் தாள் எண். 3316	பலவகை

நாள் : 13.12.1990 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. எ-1—18,006—15-6-87.

NOTE.

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

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

3316/1

Buildings and Roads

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

Negapatam

CIRCLE South

IRREGULARITIES IN RESPECT OF } Appropriation

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the period ending 30th September 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 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.

No 3316 Dated 19th Dec 1890

1 Ack

592 16/12 3316/12 Nil Order

Provincial Statement of Objectionable Items in respect of Appropriation for the period ending 30th September 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.	Rs.		
	Excess over appropriation New Items Augt 1890						"The Superintending Engineer has written to the President District Board to arrange for placing at the disposal of this Department the sum of Rs 1541 to complete the necessary adjustment as required by the Examiner (C & C in Divisional Objectionable Items Statement for September 1890)	No 2316 dt 12-12-90
	Incorporated Local Repairs Communications Lump sum grant	C	6720	12764	6044	2150	"Application for the necessary grant has been made to the President District Board" (C & C in Divisional Objectionable Items Statement for September 1890) "Allotment of funds awaited	Noted Noted

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

MADRAS, 6th December 1890.

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

2316
12.12.90

To the Secretary P.W. Acct
thro' the Examiner P.W. Acct

D 13/12
D 16/12

390—15-1-90.