(1) பக்கங்களின் எண்ணிக்கை 8

(2) புதுக்கித் திருப்பிய நாள் 4/90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 3334

அச்சகம்
பலவகை

நாள் : 15.12.1990

198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. எ.எ-1—18,006—15-6-87.

NOTES.

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

3334/1

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

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.

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

General Branch Supdt

CIRCLE Howrah

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.**

P. 5-12-90 vide Page

No. 3334 W4/15 Dec 1890

13 Jan

Lr No 2646 W - 8-10-90
1826 W - 3-7-90

Lr 18/12 J 13/12

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.		
	Want of Appropriation.							No. 2334 W. of 15 Dec 1890
	New Items							
	September 1890							
	West Coast Do							
1	Constructing Sub Registrar's Office at Malapuram	M	-	530	530	530	"Proposals will be submitted shortly for re-allotment of funds" (Cover Division's Objectionable Items Statement for September 1890) "Statement of re-arrangement of allotments to be called" (Cover Division's Objectionable Items Statement for September 1890) "Allotment of funds awaited.	Application for allotment of funds should be made at an early date.
	Old Items							
	June 1890							
2	Constructing barracks for a detachment of British Infantry at Malapuram	L	-	658	658	100	(2) "Proposals submitted in the second statement of surrenders and demands" (Cover Division's Objectionable Items Statement for September 1890) "Sent to Chief Engineer with this office No 3334/90 dated 18th October 1890" (Cover Division's Objectionable Items Statement for September 1890) Allotment of funds awaited.	A sum of Rs 660 was provided for the work in G.O. No. 2950 W. dated 7th Nov 1890.
	May 1890							
	Coimbatore Do						(3) "This is an incomplete work of 1889-90. Funds were applied for in the Statement of incomplete works." (Cover Division's Objectionable Items Statement for September 1890) "G.O. No 2495 W. dated 18 Sept 1890 the Local and Municipal Department has been requested to appropriate funds as early as possible" (Cover	The orders of the Local & Municipal Dept on the application for funds will be awaited.
3	Completing the Thalaviadi Bridge on the Attur Salem, Salem District	O	-	1899	1899	505		

2/1/3334

300.—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 Appropriation for the period ending 30 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.		
	Various over Appropriation New Items September 1890 West Coast Dn						in Divisional Objectionable Items Statement for Septr/90 Allotment of funds awaited.	
4	Provincial Communications Repairs Rampasum grant	M	26000	27600	1600	0.06	not included by the Executive Engineer in the Divisional Objectionable Items Statement for Septr/90 Allotment of funds awaited.	An additional grant of Rupees 26000 was sanctioned for the Divn in G.O. No. 2950 W. dt 7th Nov. 1890.
	July 1890							
5	Provincial Original Works, Communications, Minor, Rampasum grant	M	500	1113	613	2.73	Executive Engineer's explanation has not yet been received. Allotment of funds awaited	An additional Allotment of Rs 600 was sanctioned for this Divn in G.O. No. 2950 W dated 7th Nov. 1890

for Secy

Major R. C.
Examiner of P.W. Accounts
Madras

J.G. 9/12 — Dy/12

Dy/12

To the S. E. IV circle
thro' the Exr. P.W. Accts

Dy/12

300- 18-4-90.

3334

[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 _____ for the period ending _____ 189 .

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.		

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

MADRAS, 4th December 1890.

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

4/12/90

300—18-4-90.