

- (1) பக்கங்களின் எண்ணிக்கை 2
 (2) புதுக்கித் திருப்பிய நாள் 28.6.90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/7

தமிழ்நாடு ஆவணக் காப்பகம்.

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தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	1371	அச்சகம் பலவகை
நாள் :	20-5-1891	198.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

21-5-91

4. Sheets (Statements)

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 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.

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

General Branch
CIRCLE South 12/5/91
IRREGULARITIES Estimates
IN RESPECT OF Estimates

Provincial Statement of Objectionable
Items in the Accounts of Executive
Engineers for the period ending
28 February 1891
requiring orders of Government.

No. 13715 of 20 May 1891
Index letter to be entered in column 3 indicating
Funds to which Expenditure is chargeable.

[CODE APPENDIX M.]

H=35. Construction of Protective Irrigation Works—Imperial.

I=42. Major Irrigation Works—Imperial.

K=43. Minor Works and Navigation—Provincial.

L=44. Military Works—Imperial.

M= Imperial.

N= 45. Civil Works Provincial.

O= Local.

P=49. Irrigation Works.

R= General Tools and Plant.

With Order

Provincial Statement of Objectionable Items in respect of

Estimates

for the period ending 28 February 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			Expenditure during the quarter.	Opinion of the Superintending Engineer, with final remarks by the Examiner.		
			Rs.	Rs.	Rs.				
1	2	3	4	5	6	7	8	9	
	Excess over Estimate Old Memo Chennai 1890								
4	Constructing Bakery with Calicut		Rs. 4,200 5 202		902		(45) Annual bills are being disposed of. The excess on both these works will be about Rs. 1500 which will be repaid in Completion Report. A Statement of materials taken over by Contractor having been received this month will be received in their final bills. (C.C. in Divisional Objectionable Memo. Statement (Gangamangal) Completion Report).		
5	Constructing slaughter house and subsidiary buildings and Wells, Calicut		Rs. 4,200 5 202		1017				
6	Constructing a residence for the Asst. Superintendent of Police, Malappuram		Rs. 4,200 5 202		1017		Explaining cause of excess are awaited (C.C.) Explanation for ex- cess is still awaited.		
7	Constructing Barracks at Calicut		Rs. 4,200 5 202		1017		(67) Completion Report will be submitted for action (C.C. in Div. Annual Objectionable Memo Statement for January 1891) (Completion Report awaited (C.C.) Explanation for excess is still awaited.		
8	Constructing 12 new cells in the District Jail Calicut		Rs. 4,200 5 202		1017		(8) Completion Report is ready. Certificate of comple- tion sent for counter- signature of the Jail Superintendent so delay- ing pending rectification of some defects in the		

(2)