(1) பக்கங்களின் எண்ணிக்கை 8

(2) புதுக்கித் திருப்பிய நாள் 11.90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

76

P.W.D. துறை

அரசாணை எண். 1573
மு. கோப்புத் தாள் எண்.

அச்சகம்
பலவகை

நாள் : 9-6-1891 19

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

4. Sheets (Statement in book shape)

ஆவண. கா-1—18,000—15-6-87.

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

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

General Branch

CIRCLE 3rd

IRREGULARITIES IN RESPECT OF Estimates

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the period ending 28th February 189/ requiring orders of Government.

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= N= O= 45. Civil Works { Imperial. Provincial. Local.

P=49. Irrigation Works.

R= General Tools and Plant.

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. 1569," "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.

Provincial Statement of Objectionable Items in respect of Estimates for the period ending 28th February 1891.

N.B.—In the case of appropriations, the amount in column 5 is the outlay of the year only

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.
2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.		
Bellary Division Want of Estimate Old Items April 1890 Maintenance to encroaching flood bank	A		2765	2765	695	Estimate is still awaited from the Sub Divisional Officer Mr Scott (66 in O.I.S for February 1890) Should have been repeatedly called for they should be now hastened with explanation for this long delay (86) Sanction to Estimate is still awaited.	No further Estimate for this item should be sanctioned without further delay.
Kurnool Division Want of Estimate Old Items December 1888 2 Breakwater for the Head Assistant Collector's Bridal	A		436	436		The work has not been commenced. Expenditure represents compensation for land paid by Civil Department. Estimate has been submitted but it is under consideration to purchase a building of the Railway Company instead of erecting a new one (66 in O.I.S for January 1891) Orders regarding the purchase of Railway building awaited. The Chief Engineer has been addressed repeatedly on the subject (86). Sanction to Estimate awaited.	As it has been decided not to purchase the Railway buildings early steps should be taken for the submission of an estimate for the construction of a new building
Bellary Excess over Estimate New Items December 1890 2 Constructing provisions for the Collector of Bellary	A	31250	36775	2549	1371	The materials at site will be adjusted and the Completion Report will be sent by 16th April 1891 (66 in O.I.S for February 1891) Noted Completion Report should not be delayed after 16th April 1891 (86) The adjustment of the materials at site, and sanction to excesses if any are awaited.	Noted 2/5/93.

880 18-4-90.

(P.W.D. Form No. M 112—Inner Sheet).

[Reference to Madras P.W.D. Code, Edition of 1886, paras. 1966—69.]

Provincial Statement of Objectionable Items in respect of Estimates for the period ending 28th 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 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.
2		3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.		
	Bellary Division. Old Items. March 1890.							
	Constructing new Gun Shed for the Royal Artillery	£	1,56,12,63	1,31,3			Not noticed by the Executive Engineer in his Divisional Objectionable Items Statement for February 1891. The Completion Report for this work was received from the Executive Engineer and sent on to the Superintending Engineer 3rd Circle on 7th January 1891 to obtain necessary sanctions to excess. Sanctions to excesses still awaited	Completion report is awaited.

Noted

Major RE
Examiner of P.W. Accounts, Madras

The S.E. III Circle
Their Exs

MVB
2.4.91

AR

3/1323

[Reference to Madras P.W.D. Code, Edition of 1886, paras. 1960—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.		

1523/11

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

Madras, 14 February 189 /.

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

90—14-4-01.

(4)