

- (1) பக்கங்களின் எண்ணிக்கை 4
 (2) புதுக்கித் திருப்பிய நாள் Oct 1990
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 103

தமிழ்நாடு ஆவணக் காப்பகம்.

(62)

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>2151</u>	அச்சகம் பலவகை
நாள் :	<u>11 - 8 - 1891</u>	198 ~~X~~

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

4012

4 sheets

2 sheets

ஆவண. கா-1-18,006-15-6-87.

(Chiffon)

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.

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

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

General Branch

CIRCLE *IV*

IRREGULARITIES

IN RESPECT OF *Estimate*

Provincial Statement of Objectionable
Items in the Accounts of Executive
Engineers for the period ending
31st Dec 189
requiring orders of Government.

No. 2151 w of 11 August 189

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.

Ch. 57. m. 12/8
Eng. m. health & co. de 10

Provincial Statement of Objectionable Items in respect of

for the period ending

31st May 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		Excess over		Expenditure during the quarter.		Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
			Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.		
7	West Coast. Excess on Estimate New Stone May 1891 Constructing New Barricade at Oralaperinam	L	170312	180574	2258	514					Completed. Completion Report explaining the cause of excess will then be submitted (E & S.D. 1891) Noted.	
8	Repairs to the graving piece at fired house and their case near the entrance of Station and Oil of New bridge in the telepharmacy	L	1396	1808	112	394					Completed and Completion Report will be forwarded soon for forwarding (E & S.D. 1891 for May 1891) Noted.	
9	Constructing and alterations to the District Court House, Bellary	L	5240	5446	206	586					Completed. The amount of the Contractor being closed, the total excess will be a lot. Prosserwick will be explained in the Completion Report. (E & S.D. 1891 for May 1891) The accounts of the work should be closed at once and the Completion Report submitted soon after (E & S.D. 1891 for May 1891) Explanations for excess awaited. Noted.	
10	Constructing and alterations to the District Court House, Bellary	L	5240	5446	206	586					Completed. The amount of the Contractor being closed, the total excess will be a lot. Prosserwick will be explained in the Completion Report. (E & S.D. 1891 for May 1891) The accounts of the work should be closed at once and the Completion Report submitted soon after (E & S.D. 1891 for May 1891) Explanations for excess awaited. Noted.	
11	Improving the Account Branch of the Collector's office at Coimbatore	N	15840	16302	162						Completed. The excess will be explained in the Completion Report (E & S.D. 1891 for May 1891) Early submission of Completion Report is awaited. (E & S.D. 1891 for May 1891) Explanations for excess awaited. Noted.	

Provincial Statement of Objectable Items in respect of

Estimate

for the period ending

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 to date of		Expenditure during the year ending 31st March.	Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
			OF	AGAINST			
Old Items							
Amendment							
W. & L. Dept.							
12	Constructing building for the District Engineer's Office, Calicut.	14300	1000	900		These expenses have not been explained by the Executive Engineer.	No reply should be taken for the removal of objection to these items.
13	Constructing building for the District Engineer's Office, Calicut.	14300	1000	900			
14	Constructing a building for the District Engineer's Office, Calicut.	14300	1000	900		No explanation for excess is awaited.	No reply should be taken for the removal of objection to these items.
15	Constructing 12 new cells in the District Jail, Calicut.	9200	9766	486			

800

S. E. 1000

1000

Cur

To the S. E. 1000

1000

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

MADRAS, 31st Aug. 1891.

SP3/91

J. S. Herbert Hubbard

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