(1) பக்கங்களின் எண்ணிக்கை 4

(2) புதுக்கித் திருப்பிய நாள் Oct 1990

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

73

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண். —
மு. கோப்புத் தாள் எண். 2164

அச்சகம்
பல்வகை

நாள் : 11 - 8 — 1891

198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

4-Sheets

ஆவண. கா-1—18,000—15-6-87.

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. 1909," "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 (or left 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 Board

IRREGULARITIES IN RESPECT OF Estimates

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

Index letter to be entered in column 3 indicating Funds to which Expenditure is chargeable.

[CODE ARTICLE 31.]

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=42. Irrigation Works.

R= General Tools and Plant.

Provincial Statement of Objectionable Items in respect of Estimates 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 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 Estimates							
	New Items							
	1891.							
	Kistna Western Division							
1.	Slope Revetment Vegavada	N	"	613	613	613	(163) Divisional Objectionable Items Statement for May has not been received as yet. "Estimates were submitted for sanction with this Office No 1166 dated 7th June 1891" (S.E. in Objectionable Item statement for April 1891) "Submitted for sanction of Government" (S.E.) Sanction to estimates awaited	The present item Estimates which have been returned for revision should be returned should be expedited- expedited.
2	Do Sitanagaram	N	"	388	388	388		
3	Do Mogubazzuram	N	"	1987	1987	1987		
	Kistna Western Division							
4	Constructing a Paling Catchwork at Penala	N	"	4106	4106	4106	(4) "Revised type design is awaited" (S.E.) No remarks by S.E. Sanction to Estimate is awaited	An estimate for the above work should be submitted as soon as the new type is issued Revised type design is issued is issued
	Old Items							
	February 1891							
	Kistna Western Division							
5	Constructing Regulator 4 doors at Masulipatam	N	"	700	700	"	(5) "Adjustment for compensation for land has been made and the amount will be included in the estimate for the work" (S.E. in April 1891) No remarks have been made by S.E. Sanction to Estimate is awaited.	Estimate is awaited Estimate is awaited

2169/2

[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 Estimates for the period ending 31st May 1894.

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 in 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.		
	Want of Estimate. Old Items. December 1894. Kistna Eastern Division.							
6	Constructing Head Assistant Collector's Office	N	—	619	619	—	(6) "The outlay incurred is on account of payment of land compensation which the Collector has been requested to recover from the Municipality as the Municipality agreed to grant the site free" (E.E.) "Estimate will be submitted on receipt of revised type design" (E.E.) Sanction to Estimate is awaited	Noted. Note.
	Excess over Estimates. Old Items. January 1894. Kistna Eastern Division.							
7	Store & Manufacture Mogalrajpuram Quarry.	N	9638	13652	4014	1806	(7) "The operation was closed for the year. The circumstances which caused the excess were chiefly due to the arrears of previous years paid during the year" (E.E.) Provision should have been made in the Estimate for payment of arrears of previous years.	The operation having been closed the outlay incurred in excess of estimate may be admitted. admitted

2/6/94

300—18-4-90.

[Reference to Madras P. W. D. Code, Edition of 1886, paras. 1956—59.]

(P. W. D. Form No. M 112—Inner Sheet).

Provincial Statement of Objectionable Items in respect of Estimates for the period ending 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.	Final or half-yearly charge.	Amount of Estimate. Appropriation.	Outlay to date against	Excess over	Saving under	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.		
	Excess over Estimate Old Items December 1890 Western Division.							
1	Constructing Tolavy Cutchery at Sattanapalli	N	21980	23384	1404		(E) "Work completed with the exception of Record Racks which are being done in the Bezwada Workshops" (B.B) "Work to be finished and Completion Reports submitted as soon as possible" (A.C) Explanation for excess is awaited	Completion report is awaited.

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

Madras, 18th August 1891.

F. S. Shelford Hubbard
Major, R.E.,
Examiner of Public Works Accounts, Madras.

90—16-4-91.