

- (1) பக்கங்களின் எண்ணிக்கை 12
 (2) புதுக்கித் திருப்பிய நாள் 9/90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/2

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

23

P. W. D. துறை

அரசாணை எண்.	3237 W	அச்சகம்
மு. கோப்புத் தாள் எண்.		பலவகை
நாள் :	03-12-1891	198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

6 sheets

ஆவண, கா-1-18,006-15-6-87.

A. M. M.

6

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 unincorporated 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.
2. Submitted to superintending engineer.
3. Not yet submitted. |
| B. Abstract detail estimate by sub-heads, and so on. | |

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. CURRENT No. 12309
P. W. D. FORM,
No. M 112.

3237
1

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

General Branch

CIRCLE *Gowth*

IRREGULARITIES } *Estimates*
IN RESPECT OF }

Provincial Statement of Objectionable

Items in the Accounts of Executive
Engineers for the period ending

31st August 1891

requiring orders of Government.

(In dupl.)
Recd: 23.11.91

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

12. 3237 W d 3 - Dec/91.
[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.

8. 9. 91 - 2395 W
11. 8. 91 - 2576 W
10. 10. 91 - 2689 W
27. 10. 91 - 2839 W

B. Maj

2. C. 5. 11
12. 5. 12
With Order

for the period ending

31st August 1891.

Provincial Statement of Objectionable Items in respect of

Cotnamale

the amount in column 5 is the outlay of the year only.

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 against Appropriation.		Excess over Estimate.	Expenditure during the quarter.	Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
			4	5	6	7		
			Rs.	Rs.	Rs.	Rs.		
1								9
	Cotnamale							
	Excess over Cotnamale							
	Old Stems							
	May 1891							
6	Improving the Account of the Collectors Office Cotnamale.	IV 15840 1799 1957					Work completed (completion) (6) The Submission Report explaining the cause of the completion report of excess over estimate will be submitted as soon after disposal of material at site (Barcentive Engineer in Divisional Objectionable Stems Statement for August 1891) Noted (S C in Divisional Objectionable Stems Statement for August 1891) (6) The submission should be expedited.	

Explanations for excess submitted.

Just Coast
Excess over Cotnamale
Old Stems
March 1891

7 Constructing Sub Judge and District Magistrate's Court at Talghat

(7) Noted
(7) Noted

Completed. Final bills paid away in September 1891. Total excess is about Rs 990 which will be explained in the completion report which will be submitted shortly (Barcentive Engineer in Divisional Objectionable Stems Statement for August 1891) Completion Report is awaited (S C) Explanation for excess awaited

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3

Provincial Statement of Objectionable Items in respect of

for the period ending

31st August 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		OUTLAY TO DATE AGAINST	EXCESS OVER	Expenditure during the quarter.	Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
			4	5	6	7			
			Rs.	Rs.	Rs.	Rs.			
1	Just Coast								9/6
	Excess over Estimate								9
	Old Items								
	March 1891								
8	Additions and alterations to the District Court Building		5,240	6,446	206			The total excess is about Rs. 206 which will be explained in the completion report which will be submitted shortly. (Executive Engineer in Divisional Objectionable Items Statement for August 1891) Completion report is awaited (S.B.) Explanations for excess awaited.	(8) Noted (8) Noted
9	Constructing Bungalow, West Hill, Palint		4,300	5,162	862			This work was completed but the accounts of the works have not yet been closed owing to non-settlement as yet of the value of materials taken over by contractors. The total excess of this work will be about Rs. 862 which will be explained in the completion report, as due to the change of site and to the delay in the sanction of the revised estimate and to the deterioration of material brought on the sanction of the original estimate. (Executive Engineer in Divisional Objectionable Items Statement for August 1891).	(9) Noted (9) Noted
									3237 4
								Completion report is awaited (S.B.) Completion Report awaited.	

Provincial Statement of Objectionable Items in respect of

Estimate

for the period ending

31st August 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 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.		
10.	West Coast. Excess over Estimate. Old Items. December 1889. Constructing Barracks at Malapuram	Rs. 1839 1057 2258					Completed. Completion report explaining this excess of Rs. 2200 will soon be submitted. (Consentive Engineer in Divisional Objectionable Items Statement for August 1891) Completion report is awaiting S.C. in Divisional Objectionable Items Statement	(10) Noted. (10) Noted.

for August 1891.

Completion report with explanation for excess awaited.

May 1891

To the S.E. IV Circle
through the Exar. P.W. Dept.

L. S. Shulvel-Shulvel

Offg. Examiner & W. Accounts,
Madras.

9/5/12

3237/5

