

- (1) பக்கங்களின் எண்ணிக்கை 16
 (2) புதுக்கித் திருப்பிய நாள் 9/20
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 100

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

(24)

P. W. D குறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	3238 W	அச்சகம் பலவகை
நாள் :	03-12-1891	198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

8. sheets

ஆவண, கா-1-18,006-15-6-87.

Subm

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 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. CURRENT No.

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

3238
1

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

CIRCLE II

IRREGULARITIES

IN RESPECT OF

Estimates

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

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

3238
[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.

26. 5. 91-1440W
11. 8. 91-2162W

3. C. 5. 41
12/12/12 With Orders

31st August 1891.

Estimates for the period ending

Provincial Statement of Objectionable Items in respect of

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.
			3	4					
					Rs.	Rs.			
1	June 1891 Constructing Jolting office at Masulipatam	N		998	393	798	798	1 Estimate not yet prepared for want of communication of type design (Eh) Type designs awarded from Government (S.E.) Sanction to Estimate is awarded.	Period Standard Revised Standard estimates for taluk Officers have been issued. The designs will follow shortly.
2	Western of Western Want of Estimate Old Streets March 1891 Constructing a Jolting Catchment at Tanak	N		4565	4565	459		2 Type design awarded (Eh) in objectionable item State ment for August 1891 No Remarks by S.E. Sanction to Estimate is awarded.	
3	February 1891 Constructing Registrars office at Masulipatam	N			700	700		3 Cost of land required for this work paid and adjusted. The amount will be included in the estimate for the year during when prepared (Eh) No remarks have been made by Superintendent. Sanction to Estimate is awarded.	Noted
4	December 1890 Constructing Mend assistant Collector's office	N				619		4 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 (Eh) No remarks have been made by Superintending Engineer Sanction to Estimate is awarded.	Noted

3238
2

Estimates for the period ending 31st August 1891.

Provincial Statement of Objectionable Items in respect of

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.
			4	5	6	7	8	9			
1	5 Constructing Regulator Ryres Canal	N	2100 9622	522 522						There are some adjustments to be made which will bring the cost within the estimated amount. (S.E.) No remarks have been made by Superintending Engineer. Necessary adjustments awaited.	Noted Noted

6 Constructing Siding Catchment at Seethampalle

"Kashantheswari" Excess over Estimates "Old Scheme" December 1890.

N 21885 23350 11,500 46. 6 Record Books being sent prepared in the Department Workshops (S.E. in a preliminary Item Statement for August 1891) Completion Report is awaited (S.E. in Abeyance till Item Statement for July 1891) Completion Report with explanation for excess is awaited.

Completion report is awaited.

Sy. 12.11

To S.E. 12.11

J. J. Norton - Subbaraj
Appropriations PW Accounts
Madras 29/11

3238

R= General Tools and Plant.

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

