

- (1) பக்கங்களின் எண்ணிக்கை 4
 (2) புதுக்கித் திருப்பிய நாள் Nov 90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் long

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

(89)

P. W. D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	3309 W	அச்சகம் பலவகை
நாள் :	09 - 12 - 1891	198

செவ்வியல்

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

2 sheets

1st 2nd Statement

NOTES.

REFERENCE TO MADRAS P.W.D. CODE,
EDITION OF 1886.
PARA. 1963-69.

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. |
| 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.

3309

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

Buildings and Roads
General

CIRCLE

IRREGULARITIES

IN RESPECT OF

Appropriations

Provincial Statement of Objectionable

Items in the Accounts of Executive

Engineers for the period ending

30 September 1897

requiring orders of Government.

No. 3309 *Waffell* *Rev. S. S. S.*

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.

22 9.91-15524
23 10.91-31826
24 11.91-11135

Final

20 10 10/12
W. S. S.

N.D.—In the case of appropriations, the amount in column 6 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	Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government		
			3	4					5	6
1	North District Want of appropriation New drains September 1891 Pensions Chennampet Road Constructing	0	864	866	866		Expenditure by engineers explained. Steps should be taken for the removal of objection. Allotment of funds is awarded.	No. 3309 W 19 Dec. 1891		
2	Completing the Salwasal bridge on the abtrow channel Salem District	0	3939	3939	1049		The question of providing an additional and alternative Department to meet Rs. 10,000 for the work by the 1st July 1891/1892 in District of the Right, made by the Government for September 1891 of Rs. 55 on District (September 91) Statement for September 91) Allotment of funds is awarded.	It is recommended that the same be done by the Department of the work by the 1st July 1891/1892 in District of the Right, made by the Government for September 1891 of Rs. 55 on District (September 91) Statement for September 91) Allotment of funds is awarded.		
3	North District Want of appropriation Roads August 1891 Madampet Annamatakkam Road Constructing	0	2380	5052	2072	5052	Steps should be taken for the removal of objection to the Additional allotment of funds is awarded.	Steps should be taken for the removal of objection to the Additional allotment of funds is awarded.		

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

3309
 2/12
 J. S. Subed. Subb...
 Major, R.E.
 Examiner of Public Works Accounts, Madras.
 2/12

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