

(1) பக்கங்களின் எண்ணிக்கை 8

(2) புதுக்கித் திருப்பிய நாள் ஏப்ரல் 1991

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/0

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D. துறை

157

அரசாணை எண். —
மு. கோப்புத் தாள் எண்.

486

அச்சகம்
பலவகை

நாள் : 19-2-1891

198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

4 Sheets
2 Stamps

3W. 5-12-90
NOTES.

REFERENCE TO MADRAS P.W.D. CODE,
EDITION OF 1886.
PARAS. 1966-69.

The object of this return is to place before govern-
an analysis of financial irregularities of certain
s with a view to their being remedied. The classes
regularities and the periods for reporting them
vernment are as follow :-

ularities 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.

ularities 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.

The classification of items in the statement should
onfined to the separation of new items from old and
ated items, the latter being further sub-divided
rding to the month of origin. The new items
ld be entered first and then the older items in
er, the oldest being entered last. The months to
ch the several items relate should be entered in
mn 2 above the particulars of the items concerned.

The provincial statement will be posted from
sional statements, but its submission to government
ld not be delayed owing to non-receipt of divisional
ctionable item statements, and the fact of any such
being received in time for inclusion in the provin-
statement should be reported to government against
division concerned.

Items of irregular expenditure which are left
ncluded by executive engineers in their divisional
ements should be distinctly noted as such in the
ement to government.

In the case of large projects such important features
he following should be stated with precision :-

- | | |
|--|--|
| 1. Lump sum estimate. | 1. Submitted to chief engineer. |
| 2. Abstract detail estimate by sub-heads, and so on. | 2. Submitted to superintending engineer. |
| | 3. Not yet submitted. |

A large work which is proceeded with on merely
mp sum sanction is still objectionable till an abstract
detail estimate by sub-heads is submitted and
tioned for it by competent authority.

Special mention should be made of works being
ed out in portions by authorities, beyond whose
ers of sanction it would be to sanction the expend-
as a whole.

An important point to notice is the duration of a
us irregularity.

Voluminous masses of detail when their practical
ficance could be given in a few lines should always
voided as a rule. If, for instance, the state of
ers as to sanction in one month, does not materially
from that of a preceding month, it will answer
ractical purposes to say so, instead of sending
her full report.

This statement is not to take the place of special
ts, then and there, of works on which serious
lar expenditure is being largely incurred, either
ut estimate, or appropriation.

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

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

General Branch 486/1

CIRCLE First

IRREGULARITIES
IN RESPECT OF } Estimates

Provincial Statement of Objectionable
Items in the Accounts of Executive
Engineers for the period ending
30th November 1890
requiring orders of Government.

Rep. 16-2-91

to 1st 11/1/91

1/1/91

1900 12/27/2

provincial Statement of Objectionable Items in respect of

Estimables

for the period ending

30th November 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			Excess over	Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
			Estimate Appropriation.					
			4	5	6			
2	Want of estimate a few items September 1890 Khatikata and Pottapuram Boring trenches in the right bank bank of Dandi river in marghola Want of estimate New items September 1890 Hogapaham Division fighting lighting apparatus	Rs.	Rs.	Rs.	Rs.	Rs.		
			347	347	347		(11) " Estimate received and referred to a Northern P. Division for correction" (C.E.). "Vote Revenue Engineers explanation" (C.E.) The outlay without estimate is brought to notice (21) " Estimate will be submitted for sanction" (C.E.) "Vote Revenue Engineers explanation" (C.E.) The outlay without estimate is brought to notice	
3	Old items July 1890 Gulabkunda local Gaujam Division Special repairs to Pottapuram road		1098	1098	23		(31) " Estimate was sent to the Super tending Engineer with Rs 1,487 dated 28th November 1900" (C.E.) "Information is awarded from the Divisional Officer, vide this office's No 1028 & D of 27 Dec 1900" (C.E.) The outlay without estimate is brought to notice	
4	September 1890 Constructing Khatikata to Burary Road		600	600			(415) " Estimate forwarded by the Superintending Engineer to the President Local Fund Board" (C.E.) "The President stated that there are no funds to put in hand these works The Chief Engineer will be written to to obtain sanction of Government for the expenditure already incurred" (C.E.) The outlay without estimate is brought to notice	
5	Constructing Khatikata to Burary Road		5510	5510				

30th November 1890.

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

$$\frac{486}{3}$$

Provincial Statement of Objectable Items in respect of

Estimate for the period ending 30th November 1890.

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 appropriation.	Excess over		Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
			Rs.	Rs.		Rs.	Rs.		
1		3	4	5	6	7	8	9	
8	Excess over Estimate at Old Stone April 1890 Mysore Police Division Constructing Hospital at Campoor.	4020	48% 856	200				(9) The cause of the excess is chiefly owing to the excessive cost of brickwork from Ponnalathur in the work. There is also an excess in stone. Rough stone in the account of increased depth of foundation. The excess will be explained in the Completion Report (S.E.) "Under the contract Engineers' explanation" (S.E.) The excess is brought to notice of Government.	

152.91

May 1891
Sd/- E. J. Clerk
The Sd/- Clerk
The Sd/- Clerk
The Sd/- Clerk
The Sd/- Clerk

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

270/2

12th February 1891.

W. H. Clerk

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

588

4