

- (1) பக்கங்களின் எண்ணிக்கை 14
 (2) புதுக்கித் திருப்பிய நாள் Dec 1890
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் by

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

மு. கோப்புத் தாள் எண். 1064 198 துறை

அரசாணை எண். 1064
 மு. கோப்புத் தாள் எண்.

அச்சகம்
 பலவகை

நாள் : 14 4 1893

198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

NOTES.

Reference to P. W. D. Code.

Chapter XIV, section ii, paras. 61 to 63 and 65.

1. The object of this Return is to place before Government an analysis of all shortcomings in matters of financial regularity in the operations of each month with a view to their being remedied. It should be submitted to the Local Government on the 1st day of the third month succeeding that to which the accounts relate, and should be drawn up separately for each fund and branch.

2. The statement will be posted from the Divisional Statements of Objectionable Items (Form No. 39) and Schedules of the Divisions concerned. The statement need not be delayed in order to embody the remarks of the Superintending Engineers if these do not reach the office in time. It is desirable, however, that the Superintending Engineer's opinion should be recorded, as far as may be practicable, and in order to ensure this being done, the Divisional Statement of Objectionable Items should be checked immediately on receipt and sent to the Superintending Engineer for his remarks before the audit of the other accounts is proceeded with.

3. All Executive Officers who have failed to submit their Divisional Statements of Objectionable Items with their Monthly Accounts, as well as those whose statements are generally incomplete, should be specially brought to the notice of Government under "General Remarks" at the end of the statement.

4. Items of irregular expenditure, which are left uninclosed by Executive Engineers in their Divisional Statements of Objectionable Items, should be distinctly noted as such, either in a separate supplementary statement or in the original statement in red ink.

5. Columns under all the heads should be filled up in each case, so as to bring out clearly where estimate or appropriation exists, and where it does not.

6. 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 Supdg. Engineer.
3. Not yet submitted. |
| B. Abstract detail estimate by sub-heads, and so on. | |

7. 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.

8. 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.

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

10. Voluminous masses of detail, when their practical significance could be given in a few lines, should, as a rule, be avoided. If, for instance, the 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, and of sending another full report.

Too much stress can never be laid on the fact that this statement is to take the place of Special reports, then and there, of works on which irregular expenditure is being largely incurred, either without estimate or appropriation.

The entries in the statements should be made by Divisions and Divisions to enable the form for Divisional registers of objectionable expenditure to be done away with.

Periodic delays in the submission of completion reports should also be noted in this statement.

In the column "Orders of Local Government" in the office copy of statement, against those items which have been remedied, the number and date of the order or sanction removing the objection should be entered.

An extract from this statement of all the more serious irregularities should be submitted to the Accountant General, Public Works Department, all those items which have to be specially brought to his notice should be marked against them, in the column "Orders of Local Government," in the office copy, "Accountant General, Public Works Department," in red ink.

This statement, as also the extract referred to above, will be accompanied by an abstract of the objectionable items unremedied in Form 32B.

P. W. D. Form No. 62 A.

P. W. CURRENT No. 3445

PROVINCE.

1064

BRANCH—

1st Circle

FUND—

Mis: Irregularities

MONTH—

January 1893 (orig)

Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of the month.

2. dupli.

Decr 11-4-93

No. 1064 No. 1074 April 1893

Dated the 10th April 1893.

Submitted to the Secretary to the Government

in the Public Works Department.

Statement of Objectionable items in the accounts of Executive

PROVINCE.

Engineers remaining unremedied to end of January 1893.

COMPARISON WITH APPROPRIATION.			Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
Rs.	Rs.	Rs.	Rs.	Rs.		
					<p>1</p> <p>Item (1) The Executive Engineer in reply to Audit Note for October 1892 states that the voucher is awaited from Head Assistant Collector to whom another reminder has been sent.</p> <p>Item (2 to 6) The Executive Engineer states that the vouchers have ^{subsequently} been despatched, but they have not been received up to date.</p> <p>Item 7. The original vouchers received with the accounts not being stamped was forwarded and sent to the Collector Vizagapatam.</p> <p>The delay in the submission of the above vouchers is brought to notice of Government.</p>	<p>No 1064 WD/1</p> <p>April</p>

Madras

Statement of Objectionable items in the accounts of Executive

PROVINCE.

Engineers remaining unremedied to end of January 1893.

COMPARISON WITH APPROPRIATION.			Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
Rs.	Rs.	Rs.	Rs.	Rs.		
		95			The attention of the Executive Engineer has again been drawn to the delay in recovering the dues of the Divisional Office. The delay in recovering the dues of the Divisional Office is brought to notice.	(2) Arrangements should be made to recover the dues at an early date.
		17				
		5				
		2918			3. The excess over Reserve Stock limit is brought to notice as it involves a reduction of Grant for works. No explanation has been furnished by Executive Engineer.	(3) The S.D.O. will submit a special report on the subject.

Madras

Statement of Objectionable items in the accounts of Executive

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	COMPARISON WITH ESTIMATE.		
			Amount of estimate.	Expenditure up to date.	Excess over estimate.
			Rs.	Rs.	Rs.
(4)	Delay in recovery of rents of lands. Cuddalore District Rents of lands due for 1891-92 on Ingeram Coringa and Samudra Cota Cauda				
(5)	Delay in recovering the amounts overpaid to Contractors and Recipients. Cuddalore District. Name Amount				
1	M. N. S. Mason Price Broker Rs. 60.5	November 1892			
2	Gangam A. Appaswami Contractor Rs. 104.4.8	February 1891			
3	J. Nagarajaram Sawing Rs. 200.0.0	April 1891			

PROVINCE.

1064
9

Engineers remaining unremedied to end of *January* 1893.

COMPARISON WITH APPROPRIATION.			Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
Rs.	Rs.	Rs.	Rs.	Rs.		
					<p>4. The Executive Engineer (4) The circumstances states that the question in which three rents of non payments of arrears have been allowed of rent for 1891-92 has to stand for nearly been referred to the 2 years should the Superintending Engineer explained and Circle for orders in arrangements should his O.R. No. 558 dated be made to recover 10th November 1892. there at an early date.</p> <p>(5) Items 2 to 5, 9 & 10 + 10 These amounts should be recovered at an early date.</p> <p>Item 1. No explanation has been furnished by the Executive Engineer. Adjusted in February 1893. Item 1. noted.</p> <p>Items 2 & 3. In Divisional objectionable items. Item 6. The application has not yet been received.</p> <p>Statement for October 1892 the Superintending Engineer states that the Executive Engineer has been addressed to take steps for early recovery of amounts due from the Contractors. Item 8. noted.</p>	

Madras

Statement of Objectionable items in the accounts of Executive

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	COMPARISON WITH ESTIMATE.		
			Amount of estimate.	Expenditure up to date.	Excess over estimate.
			Rs.	Rs.	Rs.
	Delay in recovering the amounts overpaid to Contractors and Pieceworkers (Cont)				
	<i>same</i> <i>Prabhikuraja</i>				
4	Madhanga Piece workers	1-6-1			
5	Kopi Pothu	5-1-1			
6	Magatha Kowda	19-6-0			
7	Katu Kachko	2-5-2			
8	Mayi Kal Sing, Piece worker	2-5-3			

1069
5

PROVINCE.

Engineers remaining unremedied to end of *January* 1893.

COMPARISON WITH APPROPRIATION.			Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
Rs.	Rs.	Rs.	Rs.	Rs.		
					<p>Item 4. The Executive Engineer states that the Sub Divisional Officer Asoka has been requested to recover the amounts from the piece worker.</p> <p>Item 6. The Executive Engineer states that sanction to write off the item has been applied for.</p> <p>Item 7. The Executive Engineer states that the Sub Divisional Officer has been requested to recover the amounts from the piece worker.</p> <p>Item 8. The Executive Engineer states that sanction to write off will be applied for.</p>	

Madras

Statement of Objectionable items in the accounts of Executive

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	COMPARISON WITH ESTIMATE.		
			Amount of estimate.	Expenditure up to date.	Excess over estimate.
			Rs.	Rs.	Rs.
	<i>Delay in recovering the amounts overpaid to contractors and piece workers (contd.)</i>				
9.	<i>Samabhar mason piece workers</i>	<i>4-8-92</i>			
10.	<i>Narayanasammy</i>	<i>0-8-92</i>			
	<i>Expenditure incurred in excess of contributions realized.</i>				
(6)	<i>Viragapattur Deposit Contributions</i>	<i>Amount of Contributions Rs. Rs. Rs.</i>			
	<i>Contributions for repairing Saba-kamida channel</i>	<i>53-15-3</i>	<i>58-4-6</i>	<i>4-5-3</i>	

1064/6

PROVINCE.

Engineers remaining unremedied to end of *January* 1893.

COMPARISON WITH APPROPRIATION.			Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
Rs.	Rs.	Rs.	Rs.	Rs.		
					<i>Items (9) & (10) The Executive Engineer states that the Sub Divisional Officers concerned have been requested to recover the amounts from the piece workers. The delay in adjustment of these items is brought to notice of Government with reference to Code Chapter III para 154.</i>	
					<i>(6) The irregularity of incurring outlay in excess of realizations has been brought to the notice of the Superintending Engineer 1st Circle. The advance of Government Funds in such cases is strictly prohibited by India Code Chapter II para 81 Rule IV.</i>	<i>The Suptg. Engineer will submit a special report on the subject.</i>
					<i>M. K. S. for Cocanin, D. N. Aceto, Madras.</i>	<i>17/4/93</i>

Statement of Objectionable items in the accounts of Executive

Engineers remaining unremedied to end of _____ 189

