

- (1) பக்கங்களின் எண்ணிக்கை 8
 (2) புதுக்கித் திருப்பிய நாள் பிப்ரவரி 1989
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 6/9 ✓

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுமன்ற துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	1503 W	அச்சகம் பலவகை
நாள் :	28.5-1890	~~1890~~

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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.
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.

77C 4635

P. W. D. Form
No. M. 112.

1503

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

19 16. 5. 90

CIRCLE. *Third*

IRREGULARITIES } *Continue*
IN RESPECT OF } *Buildings & Roads*

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

No. 15034 of 28 May 1890

10 Aug

22/5-AL 1241

20/5
49c 30/5 With Orders

Provincial Statement of Objectionable Items in respect of

Estimate

(P.W.D. Form No. M 112—Inner Sheet).

for the period ending

February 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 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				
1	Bellary Division Unsettled Estimate Old Item March 1889. Repairing road from Pandur to Dundur frontier in Hospital, etc.	3	Rs.	Rs.	Rs.	Rs.	Item is outstanding for payment. The Unsettled Estimate will be submitted after the item by sub-heads are completely raised. Requests to be uniform. It is a Unsettled Estimate and can be submitted whenever expenditure in large with reference to beds for 5520000. It is a Unsettled Estimate Requests for loan of disposal of the Unsettled Estimate will be forwarded that a Unsettled Estimate showing the outlay by each head should be submitted if practicable. The item is outstanding for payment.	Noted.
	Want of Revised Estimate Old Item. May 1889. Sustaining a new Workshop in the Arsenal at Bellary.	3	Rs.	Rs.	Rs.	Rs.	Item has been omitted in Revised Estimate. Vide orders State Government for Mysore Government have ordered No. 1 New G.O. No. 1000 of 10 March 1890 on the Provincial Objectionable Items State. Account for the quarter end. in 1890 estimate 1889 that the subversion of the Revised Estimate called for in G.O. No. 1000 of 10 March 1890 should be expedited. Decision to Revised Estimate is awaited.	3/503

3/1503

