

- (1) பக்கங்களின் எண்ணிக்கை 8
 (2) புதுக்கித் திருப்பிய நாள் 1/90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 19/2

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. M. D துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	2309	அச்சகம் பலவகை
நாள் 26. 8. 1990		198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

[Signature]

No 78655-16-6-90
NOTES.

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

2309

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

West Coast

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

Buildings and Roads

CIRCLE. South

IRREGULARITIES } Estimates
IN RESPECT OF }

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

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.

No 15-18-90
In Duplicate

No 2309 of 16 August 1890

By

2/11
Oct 96 VIII
23 VIII

22/8
22/8
With Orders

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		Expenditure during the quarter.	Opinion of the Superintending Engineer, with final remarks by the Examiner.		Orders by Government.
			3	4	5	6	7			
			Rs.	Rs.	Rs.	Rs.	Rs.			
1	Part of Estimate. New Stone April 1890 Annual maintenance of the Calicut Vayittu Road	N						102,307 6 4 paise The estimate for this estimate for the work should be sanctioned by Government without delay.		
2	March 1890 Constructing a Salag-Sutabany at Mangalore	N						12) Sanction is deferred pending receipt of further orders from the Revenue Department. Amount vide G.O. N° 1665 X dated 16 th June 1890. (L. & Co. in Divisional Objectionable Memo Statement for May 1890. Objectionable Memo State. Amount for May 1890. Sanction to estimate awaited.	Noted.	
3	April 1890 Annual repairs to European Infantry Building at Bangalore	I						13) Estimate under preparation (L. & Co. in Divisional Objectionable Memo Statement for May 1890. Sanction to estimate awaited. The receipt of the revised estimate is awaited. The estimate for the work should be sanctioned by Government without delay.		
4	May 1890 Improvements to the District Munsiff's Court at Kasargode	N						14) Revised estimate was submitted for sanction with this office 18 th April 1890. (L. & Co. in Divisional Objectionable Memo Statement for May 1890.)		

Provincial Statement of Objectionable Items in respect of

Estimate

for the period ending

May 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 Appropriation.	Excess over	Expenditure during the quarter.	Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
			4	5	6	7			
1	2	3	Rs.	Rs.	Rs.	Rs.	8	9	
	<u>Excess over Estimate</u>								
	<u>New items</u>								
	<u>May 1890.</u>								
5	Repairing duck partly re-roofing the goods sheds, New Government House, Calicut.	N.	8420 8/62	222				Forwarded to the District Judge South Kanara with the Office copy of May 1890. In Divisional Objectionable Items statement put by (a) sanction to revised estimate awaited.	
								(b) The excess being petty, will be explained in the Divisional Report (to be in Divisional Objectionable Items Statement for May 1890) when completion Report is awaited. In Divisional Objectionable	Noted

able Items Statement for May 1890
Explanation of excess awaited

The excess is less than 5 percent of the total estimate. The probable excess Rs. 1800. will be explained in the completion Report (to be in Divisional Objectionable Items Statement for May 1890) Early submission of the Report so awaited (to be in Divisional Objectionable Items Statement for May 1890) Explanation of excess awaited.

Old items.Dec 1889

6 Insulating barracks for a detachment of British Infantry at Malapuram

N. 9009 10/158

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