

- (1) பக்கங்களின் எண்ணிக்கை 8
 (2) புதுக்கித் திருப்பிய நாள் 23.10.89
 (3) ஆதரங்குறிப்பவர் சுருக்கொப்பம் 10/3

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. W. D துறை

அரசாணை எண்.	2342-W	அச்சகம்
மு. கோப்புத் தாள் எண்.		பலவகை
நாள் :	29-8-1890	198

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.

G.O.A. No 1663 wa 16.1.90

2/10/90
Chs 109-vm
m 27-vm

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

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

General Branch
CIRCLE. *Third*

IRREGULARITIES } *Estimate*
IN RESPECT OF }

Provincial Statement of Objectionable

Items in the Accounts of Executive

Engineers for the period ending

May 1890.

requiring orders of Government.

No 234 wa 29 Aug 1890

B. Pray

279-ESCC
5/9/90
W. L. ...

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		Excess over		Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
			3	4	5	6	7	8	9		
1	Bellary's Want of Estimate New items									Estimate called for from the but the estimate for the Divisional Office concerned (it is estimated for the and objectionable. New Stationer sanctioned without delay. be expedited (H's) sanction to estimate awaited	
	Maintenance Mamandrag Ghaut Road									21 Divisional objectionable. New Stationer for May 1890 not yet received. Estimate had been submitted on 2nd September 1889 work has not been commenced. The expenditure referred to payment by the Civil Department in account of completion	Receipt of the estimate is awaited
	Mamandrag Old items										
	Mamandrag New items										
	2 Residence for the Head and Collector										
	Bellary's New over Estimate New items										
	Constructing a new gun shed for the Royal Artillery									for land (H's) in Divisional objectionable. New Stationer for April 1890. Revised estimate called for in the Officer's 1889 dated 25th March 1890 should be expedited (H's) in Divisional objectionable. New Stationer for April 1890. Sanction to estimate awaited. New items has been outstanding for 2 1/2 years.	
	Old items										
	March 1890										
	Constructing Collectors bachelors at Mandapur									The submission of the submission of completion reports for these works should be expedited.	

for the period ending

THE CASE OF

Miss P. F.

~~Examiners of Public Works Accounts, Madras.~~