(1) பக்கங்களின் எண்ணிக்கை 4

(2) புதுக்கித் திருப்பிய நாள் ஜனவரி 90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித் துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	2583 (ம)	அச்சகம் பலவகை
நாள் :	1-10-1890	19~~8~~ .

V//

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. கா-1—18,006—15-6-87.

1825 W. 3-7-90.
1503 W- 28-8-90.

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 unincluded 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.
B. Abstract detail estimate by sub-heads, and so on.

1. Submitted to chief engineer.
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 [illegible] cial reports, then and t[illegible] on which serious irregular expenditure is being largely incurred, either without estimate, or appropriation.

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

2583

Bellary Division

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

General Branch

CIRCLE Third

IRREGULARITIES IN RESPECT OF } Appropriations

26

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the period ending

June 1890

requiring orders of Government.

10 2583

Rec 4/10

Provincial Statement of Objectionable Items in respect of Appropriations for the period ending June 1890

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

No. 2583 W. dt. Oct

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.
			~~Estimate~~ Appropriation.					
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.		
	Want of Appropriations New Items						(1 and 2) The Divisional Objectionable Items Statement for June 1890 with Executive Engineer's explanation and the Superintending Engineer's orders has not yet been received. The Executive Engineer should take early steps, if he has not done so already to obtain the necessary appropriations required for these works. Jaynes Offg. Dy. Examiner for Examiner P.W. Accounts Madras C. J. 20/9 22/9	(Items No. 1 & 2) Early steps should be ta for the rem of objecti to these it 30.9.9
1	Constructing Collector's Cutcherry at Anantapur	N	-	555	555	555		
	Excess over Appropriations New items							
2	Constructing Residence for the Collector at Anantapur	N	3805	4646	841	4646		
							To ~~The S. E. III Circle~~ ~~thro'~~ the Exr: P.W. Account 2/10/90	

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

Madras, September 1890.

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

100—15-4-90.