

- (1) பக்கங்களின் எண்ணிக்கை 8
 (2) புதுக்கித் திருப்பிய நாள் 6/90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 12/90

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. A. O. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண். <u>3234</u>	அச்சகம் பலவகை
நாள் : <u>5.12.1890</u>	198/

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

[Signature]

29.8.90.
NOTES.

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

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

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

General Branch
CIRCLE *High*

IRREGULARITIES } *Estimates*
IN RESPECT OF }

Provincial Statement of Objectionable
Items in the Accounts of Executive
Engineers for the period ending
31st August 1890
requiring orders of Government.

24-11-90
Duplicate -
19.8.234 W.D. 15 December 1890

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19/12 With order

The object of this return is to place before govern-
ment analysis of financial irregularities of certain
works with a view to their being remedied. The classes
of irregularities and the periods for reporting them
are as follow:—

Irregularities as to estimate ("want of estimate," "excess
of 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,
31st June, 30th September, 30th November and
31st December, respectively.

The classification of items in the statement should
be divided into the separation of new items from old and
old items, the latter being further sub-divided
into the month of origin. The new items
should be entered first and then the older items in
the oldest being entered last. The months to
which the several items relate should be entered in
1, 2 above the particulars of the items concerned.

The provincial statement will be posted from
divisional statements, but its submission to government
must not be delayed owing to non-receipt of divisional
objectionable item statements, and the fact of any such
item being received in time for inclusion in the provin-
cial statement should be reported to government against
the division concerned.

Items of irregular expenditure which are left
unaudited by executive engineers in their divisional
statements should be distinctly noted as such in the
statement sent to government.

In the case of large projects such important features
as the following should be stated with precision:—

- | | |
|---|--|
| Lump sum estimate. | 1. Submitted to chief engineer. |
| Abstract detail estimate by sub-heads, and so on. | 2. Submitted to superintending engineer. |
| | 3. Not yet submitted. |

A large work which is proceeded with on merely
lump sum sanction is still objectionable till an abstract
detail estimate by sub-heads is submitted and
sanctioned for it by competent authority.

Special mention should be made of works being
carried out in portions by authorities, beyond whose
sanction it would be to sanction the expend-
iture as a whole.

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

Voluminous masses of detail when their practical
importance could be given in a few lines should always
be avoided as a rule. If, for instance, the state of
sanction in one month, does not materially
differ from that of a preceding month, it will answer
practical purposes to say so, instead of sending
a full report.

This statement is not to take the place of special
statements, then and there, of works on which serious
expenditure is being largely incurred, either
on estimate, or on appropriation.

19/12

Provincial Statement of Objectable Items in respect of

for the period ending

1891

Provincial Statement of Objectable Items in respect of

for the period ending 31 August 1890

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

$$\begin{array}{r} 3224 \\ \hline 3 \end{array}$$

