

- (1) பக்கங்களின் எண்ணிக்கை 8
 (2) புதுக்கித் திருப்பிய நாள் பிப்ரவரி 1989
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/11

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுமணி துறை

அரசாணை எண்.	1504 W	அச்சகம்
மு. கோப்புத் தாள் எண்.		பலவகை
நாள் :	28.5-1890	1989

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

NOTES.

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

object of this return is to place before govern-
analysis of financial irregularities of certain
with a view to their being remedied. The classes
irregularities and the periods for reporting them
inment 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,
30th June, 30th September, 30th November and
1st December, respectively.

The classification of items in the statement should
be defined to the separation of new items from old and
old items, the latter being further sub-divided
according to the month of origin. The new items
shall 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
the 2 above the particulars of the items concerned.

The provincial statement will be posted from
divisional statements, but its submission to government
shall not be delayed owing to non-receipt of divisional
objectionable item statements, and the fact of any such
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
undecided by executive engineers in their divisional
statements should be distinctly noted as such in the
statement to government.

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

- | | | |
|---|----------|--|
| <p>Summary estimate
Abstract detail estimate
by sub-heads, and so on.</p> | <p>{</p> | 1. Submitted to chief engineer. |
| | | 2. Submitted to superintending engineer. |
| | | 3. Not yet submitted. |

Large work which is proceeded with on merely
summary sanction is still objectionable till an abstract
detail estimate by sub-heads is submitted and
approved for it by competent authority.

Special mention should be made of works being
undertaken in portions by authorities, beyond whose
sanction it would be to sanction the expendi-
ture whole.

Important point to notice is the duration of a
financial irregularity.

Minor masses of detail when their practical
importance could be given in a few lines should always
be stated 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
the purposes to say so, instead of sending
a long report.

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

P.W.D. 4632

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

1504

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

By 16.5.90 in duplicate

CIRCLE.

IRREGULARITIES

IN RESPECT OF

Noted
Buildings & Roads

Provincial Statement of Objectionable

Items in the Accounts of Executive
Engineers for the period ending

February 1890.

requiring orders of Government.

No. 1504 Wd/28 May 1890

By

24.5.90
23.5.90

With orders

189

$$\frac{4}{1524}$$

14th May 1890.

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

MADRAS,
200-18-4-90.