

- (1) பக்கங்களின் எண்ணிக்கை 8
 (2) புதுக்கித் திருப்பிய நாள் 23-10-89
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	1826	அச்சகம் பலவகை
நாள் :	3 - 7 . 1890	198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

7734 8-3-90
1506W 28-5-90

1876W 4-7-90

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 unincorporated 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.

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

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

General Branch

CIRCLE. *Fourth*

IRREGULARITIES } *Appropriation*
IN RESPECT OF }

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

159W
No 1826W 4/3rd July 1890

With Orders

N.B.—In the case of appropriations, the amount in column 6 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	Expenditure during the quarter.	Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
			Rs.	P.	Rs.	P.				
							4	5		
1	Less over appropriation New items March 1890 Contribution to Minor original works Lump sum grant		Rs.	Rs.	Rs.	P.	Rs.	P.	No 182.6 dated 13 July 1890 The Divisional Officer has stated that the Statement for March 1890 has not yet been received. The official year having expired the order will, if approved of by Government, be admitted by the Government (2nd 2). Not included by the Executive Engineer in the Divisional Officer's Statement for March 1890 The concession is brought to the notice of Government. The official year having expired these excesses	
2	Repairs and Military Lump sum grant		Rs.	Rs.	Rs.	P.	Rs.	P.	will, if sanctioned by the Government, be admitted by the Government. In forwarding the bill, outlay on urgent repairs to the Gudalur road (Sholake Mangal two sections) Rs. 2000 was trans- ferred to this item, vide this Office order of 29 March 1890. It is in Divisional Officer's Statement for March 1890 Government declined to sanc- tion the transfer of funds approved by the Executive Engineer as the official year 1889-90 has expired, vide 1st order of 10 April 1890. It is in Divisional Officer's Statement for March 1890 the official year having expired, the excess will	

Provincial Statement of Objectionable Items in respect of

for the period ending

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.
			3	4	5	6	7			
			Rs.	Rs.	Rs.	Rs.	Rs.			
	Remuneration for the year 1890									
	March 1890									
	Not less than Rs. 1									
	Constructing Subordinate Office, Subordinate									
	Constructing Subordinate Office, Palghat									
	Constructing a road from Angit to Gudalur									

W.P. 20.6.90
C.M. 1.7.90

Char.

Attest Examiner

for Examiner P.W.D. Accounts

Madras

20.6.90
C.M. 1.7.90
W.P. 20.6.90
C.M. 1.7.90
W.P. 20.6.90
C.M. 1.7.90

