(1) பக்கங்களின் எண்ணிக்கை 6

(2) புதுக்கித் திருப்பிய நாள் 3/8/94

(3) ஆதாரங் குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பிரதி துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 3168 அச்சகம் பலவகை

(1) பொதுப்பணித்துறை.

நாள் : 26. 11. 1899

மடிக்கவோ கண்டபடி கையாளவோ கூடாது.

ஆவண. கா. 1—18,006—6-9-90.

26.8.90-2310

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.	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.

3168/1

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

Ganjam Division
Central Branch

CIRCLE South

IRREGULARITIES IN RESPECT OF Estimates.

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

No 3168 dt 26 Nov 1890

D.C. 27.11

Provincial Statement of Objectionable Items in respect of Estimates for the period ending August 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 Estimate Appropriation.	Outlay to date against	Excess over	Expenditure during the quarter.	Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.		
	Want of Estimate Old Items. March 1890							No 3168 dtd 6 Nov 1890
	Improving Paling Cutchery at Tanjore	N	-	1384	1384	131	Estimate resubmitted on 22nd September 1890 [C. E.] Estimate not yet received in this office and will be disposed of as soon as received. Work commenced on emergency last year under Chief Engineer's Telegram dated 17th February 1890. Sanction to Estimate is awaited	Early steps should be taken for the removal of objection to this item.

Read
The S. E. Vizagapatam
The S. E. Vizagapatam
thro'
the Exy. P.W. Accts
The Exy P.W. Accts

2/3/68

27/12

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

MADRAS, 20th November 1890.

Offg. Dy. Examiner, Major, R.E.
Examiner of Public Works Accounts, Madras.

300—18-4-90.