

- (1) பக்கங்களின் எண்ணிக்கை 12
 (2) புதுக்கித் திருப்பிய நாள் 9/50
 (3) ஆதரங்குறிப்பவர் சுருக்கொப்பம் 100

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

(22)

P. W. D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	3236 W	அச்சகம் பலவகை
நாள் :	02-12-1891	1984

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

6 sheets

ஆவண, கா-1-18,006-15-6-87.

At 11/11/11

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 uninclosed 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.
2. Submitted to superintending engineer.
3. Not yet submitted. |
| B. Abstract detail estimate by sub-heads, and so on. | |

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. CURRENT No. 12 306

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

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

General Branch.

CIRCLE *III*

IRREGULARITIES

IN RESPECT OF

Estimate.

Provincial Statement of Objectionable
Items in the Accounts of Executive
Engineers for the period ending
31st August 1891
requiring orders of Government.

(See Suppl.)
Recd. 23-11-91
Index letter to be entered in column 3 indicating
Funds to which Expenditure is chargeable.

cl. 3-36 Wdy 2nd Dec/91
[CODE APPENDIX M.]

H=35. Construction of Protective Irrigation Works—
Imperial.

I=42. Major Irrigation Works—Imperial.

K=43. Minor Works and Navigation—Provincial.

L=44. Military Works—Imperial.

M= Imperial.

N= 45. Civil Works Provincial.

O= Local.

P=49. Irrigation Works.

R= General Tools and Plant.

27.11.88-3742
17.7.88-2164
21.3.89-8574
10.8.91-6638
20.11.91-31306

B. K.

2.C. 5.11
3.5/12
With Order

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	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.	Rs.			
1	Belimatoor 1. New Salary Officer at Madan- sira Household expenses Wages of laborers Old House Household expenses							"Revised Allow is granted" Government Engineer in Objectionable Statement for August 1891: Noted (S.E.) Sanctions to Estimate granted Revised standard estimates for taluk officers have been issued The designs will follow Shortly		
2	Residence for the Mad Apot- ant Collector at Mandya							Provisional Objectionable Statement for July and August 1891 has not been received as yet. The Estimate has been sub- mitted and is under con- sideration of Government Executive Engineer in Objection- able Statement for June 1891" Type designs from Consulting Architect presented. Estimate will be revised and submitted for sanctions on receipt of above" (S.E.) Sanctions to Estimate granted This item has been outstand- ing for over 2 1/2 years.	Revised Standard estimate for Head Assistant Col- lector's residence has been issued. The design will follow Shortly	

3236
2

3236
2

Estimate for the period ending

Provincial Statement of Objectionable Items in respect of

Estimates

for the period ending

31st August 1891.

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	EXCESS OVER	Expenditure during the quarter.		Opinion of the Superintending Engineer, with final remarks by the Examiner.	Orders by Government.
			4	5	6	7	8	9		
			Rs.	Rs.	Rs.	Rs.				
1	8 Residence for the Head Assistant Superintendent of Police at Chandigarh.	N 0752	6082	330	330				The re-estimation The re-estimation of the revised estimate which has been returned for further revision should be expedited	

in June 1891)
Sanction to revised
estimate is awarded

1.12.91
S. S. Hubbard

S. S. Hubbard
S. S. Hubbard
S. S. Hubbard
S. S. Hubbard

S. S. Hubbard

S. S. Hubbard

Offg Examinee PW Accounts
attached

20
10
10

3236
5

for the period ending-

189

6