

- (1) பக்கங்களின் எண்ணிக்கை 29
 (2) புதுக்கித் திருப்பிய நாள் 1991 02-02-1991
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 102

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

(161)

அரசாணை எண். மு. கோப்புத் தாள் எண்.	490	அச்சகம் பலவகை
நாள் :	19-2-1891	198 .

Qzban

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

(2 Sheets) *1 sheet*

REFERENCE TO MADRAS P.W.D. CODE,

EDITION OF 1886.

PARAS. 1966-69.

Object of this return is to place before government analysis of financial irregularities of certain items with a view to their being remedied. The classes of irregularities and the periods for reporting them are as follow:—

Items 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 September, 28th February, 31st May and 31st August, respectively.

Items in respect of appropriation ("want of appropriation," and "excess over appropriation") on the 1st of June, September, December, February, March, for the periods ending 31st March, 1st June, 30th September, 30th November and 1st December, respectively.

The classification of items in the statement should be made to the separation of new items from old and 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 the oldest being entered last. The months to which several items relate should be entered in the order above the particulars of the items concerned.

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

Items of irregular expenditure which are left over 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 the following should be stated with precision:—

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

Large work which is proceeded with on merely verbal 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 sanctioned in portions by authorities, beyond whose jurisdiction it would be to sanction the expenditure as a whole.

Important point to notice is the duration of a work and its regularity.

Unimportant masses of detail when their practical use could be given in a few lines should always be avoided as a rule. If, for instance, the state of a work is sanctioned in one month, does not materially change in that of a preceding month, it will answer all purposes to say so, instead of sending a full report.

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

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

IRREGULARITIES

IN RESPECT OF Estimates

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

Handwritten signature/initials

Handwritten signature/initials
With Order.

for the period ending 20 November 1898.

1892

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

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

100-114-100

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