

- (1) பக்கங்களின் எண்ணிக்கை 8  
 (2) புதுக்கித் திருப்பிய \* நாள் 13-3-89  
 (3) ஆதரங்குறிப்பவர் கருக்கொப்பம் 10/8/89

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித்  
துறை

|                                       |          |                  |
|---------------------------------------|----------|------------------|
| அரசாணை எண்.<br>மு. கோப்புத் தாள் எண். | 52(W)    | அச்சகம்<br>பலவகை |
| நாள் :                                | 9-1-1890 | 198              |

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

207

ஆவண, கர-1-18,008-18-89.

9TH JANUARY 1890, No. 52 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.  
Account.

READ—the following paper :—

From Colonel R. C. B. PEMBERTON, R.E., Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Calcutta, 18th December 1889, No. 216-A.G.

I am directed to acknowledge the receipt of your letter No. 3083 W., dated the 1st November 1889, in which you submit proposals for the modification in certain cases of the certificate given by Examiners of Accounts on indents for stores required from England and to state, in reply, that, for the reasons given below, it does not appear to the Government of India that any modification is necessary.

2. It is apparently considered that, in the case of ordinary stock, the amount of grant up to which expenditure may be incurred is merely the net fluctuation in the balance, which is entered in the budget estimate. I am to point out that this view is not correct; the budget estimate of fluctuations in stock should be, and no doubt generally is, based on known or estimated charges and credits, due either to special circumstances or the normal purchases and issues in divisions; a copy of the details should be furnished to the Examiner of Accounts, and so long as he finds that the credits are being realised as expected, and the charges not in excess of anticipations, he may with all propriety certify that the budget estimate has made provision for funds to meet the outlay. This is the principle on which he audits the stock balances shown in the monthly accounts of Executive Engineers, and his action will be similar whether the expenditure on ordinary stock take place in India or in England.

3. I am directed to state, in conclusion, that, in such a case as the present, it would facilitate matters if the Examiner were, in the first instance, to communicate with the Accountant-General, Public Works Department, and obtain his views on the suggestions which he wishes to bring forward.

ORDER—dated 9th January 1890, No. 52 W., Public Works.

Communicated to the Examiner, Public Works Accounts, and to the officers of the department, for information and guidance, in continuation of G.O., No. 3082 W., dated 1st November 1889.

(True Extract.)

Captain, R.E.,  
Under-Secy. to Govt., P.W.D.

To Superintending Engineers.  
To the Consulting Architect to Government.  
" Examiner, Public Works Accounts.  
Exd. A. D. Xavier.  
Spare Copies

GENERAL.  
ACCOUNT.

Govt. of {1890} Madras.  
PUBLIC WORKS.

Dated January, 9th.

Recd.

Encl.

G.O., 9th Jan. 1890, No. 52 W.

JANUARY.

Certificates given by Examiners  
of Accounts on indents for  
stores required from England

Letter from the Government of India  
declining, for certain reasons, to sanction  
any modification of the —, communicated to  
the Examiner, Public Works Accounts, and  
to the officers of the department.

All communications  
should be addressed to  
the Secretary.

No. 216 44  
GOVERNMENT OF INDIA.  
PUBLIC WORKS DEPARTMENT.

ACCOUNT.  
General

To The Secretary to the  
Government of Madras,  
Public Works Department.

Calcutta the 18 December, 1889.

Sir,

I am directed to acknowledge the receipt of  
your letter no 2088 W, dated the 1st November 1889, in which  
you submit proposals for the modification in certain cases of  
the certificate given by Examiners of accounts on indents for  
stores required from England and to state in reply, that,  
for the reasons given below, it does not appear to the Government  
of India that any modification is necessary. —

2. It is apparently considered that, in the  
case of ordinary stock, the amount of grant up to which  
expenditure may be incurred is merely the net fluctuation  
in the balance, which is entered in the Budget Estimate.  
I am to point out that this view is not correct; the Budget  
estimate of fluctuations in stock should be, and no doubt  
generally is, based on known & estimated charges and  
credits, due either to special circumstances or the normal  
purchases and issues in divisions, a copy of the details  
should be furnished to the Examiner of accounts, and so  
long as he finds that the credits are being realised  
as expected, and the charges not in excess of anticipations  
he may with all propriety certify that the Budget Estimate  
has

PWC 1224

has made provision for funds to meet the outlay. This is the principle on which he audits the stock balances shown in the monthly accounts of Executive Engineers, and his action will be similar whether the expenditure on ordinary stock take place in India & in England.

3. I am directed to state, in conclusion, that, in such a case as the present, it would facilitate matters if the Examiner were, in the first instance, to communicate with the Accountant General, Public Works Department and obtain his views on the suggestions which he wishes to bring forward -

I have the honour to be,  
Sir,

Your most obedient servant.

RMS [Signature] Esq.,  
Secretary to Govt of India.

Ref  
17/12/89

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hans  
 31.12.59

188

P. W. DEPARTMENT.

From

The Govt. of India  
P.W.D.

ENCLOS.—

No. 216. A. G.

Dated 18.12.89

Received 23.12.89

SUBJECT.

SUBJECT.

Shaking that no modi-  
fication is necessary  
of the certificate given  
by the Dr & Mr. account  
on incidents for stores  
recd from England.

DISPOSAL.

No.

Dated

1871

The Supply Engine  
" Comdg. Architect to Govt.  
" Exec. P. W. A. A. A.

$$\begin{array}{r} 52 \\ \hline 4 \end{array}$$

12247.

RECEIVED  
P. W. ACCOUNTS  
14 Jan. 1890

Govt. of India  
PUBLIC WORKS.

06/1/11

Dated

Recd.

Encl.

9<sup>th</sup> Jan 1890 52/11.

Certificates from the  
Superintendents of Accounts  
on incidents for stores  
supplied from England.

Letter from the Jt. S.  
Secretary, Forestry  
Seasons, to Sanction  
any modification of  
the ———— Commission to the  
P.W.D. to the Officer  
of the Department.

160  
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