

- (1) பக்கங்களின் எண்ணிக்கை 4
 (2) புதுக்கித் திருப்பிய நாள் - 7-81
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் *aly*

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

(21)

P. W. D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	2755	அச்சகம் பலவகை
நாள் : 14 - 10 - 1892.		

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

2 Sheets

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CIRCULAR No. 7 of 1892.

From

I. S. SHERLOCK-HUBBARD, Esq.,

EXAMINER OF PUBLIC WORKS ACCOUNTS, MADRAS,

To

ALL EXECUTIVE ENGINEERS.

Madras, 13th August 1892.

Necessity for careful forecasts of expenditure.

SIR,

I have the honour to invite your attention to the necessity for careful forecasts of expenditure when submitting applications for letters of credit, as the annexed statement shows that actuals have, in many cases, differed largely from the estimated expenditure.

2. In some instances the *amount* of difference is small, but the proportion that it bears to the estimated expenditure is very great; and it is obvious that, if similar differences occurred in every other Division in this Presidency and in every other Province in the Department, no reliance could be placed on the estimates of probable expenditure furnished to the Government of India in the Public Works Department, and to the Secretary of State,—estimates which, I may add, are based on the forecasts furnished by Executive Engineers in form No. M 78-A, as collated by the Examiner of each Province and submitted to the Accountant-General, Public Works Department.

3. The importance of the point under notice increases, month by month, as the financial year advances; and unless it receives vigilant and constant attention, it will be impossible to prevent divergences from forecasts of outlay, resulting either in a lapse of grant, or in the grant of a Division being exceeded.

4. In connection with the subject it is very desirable that the requirements at sub-divisions, as well as at head-quarters, should be personally scrutinized by the Executive Engineer, as the Divisional accountant's knowledge of them is necessarily limited; but it is essential that the accountant should preserve a methodical record, by funds and works, of the amounts applied for in form No. M 78.

5. It is moreover desirable that immediately after despatch of accounts for August in each year, the accountant should prepare a simple compilation, showing—

- i. the actual outlay to end of August,
- ii. the liabilities as shown in form No. M 78 up to end of September,
- iii. the amount of proposed outlay for October, as shown in form No. M 78.

The total of these should be compared with the budget allotment for the year, as recorded in your Register of appropriations, and the statement placed before you at the

same time as form No. M 78. You will then be able to see exactly what balance you have available for the remaining 5 months of the year, and how far your programme of work is likely to approximate to your grant.

6. It may be added that in the preparation of applications for letters of credit, two factors demand careful attention, viz:—

- i. treasury balances, and
- ii. cash balances.

In one division, conspicuously, treasury balances which were inordinately heavy were completely overlooked from month to month, with the result that requirements were very largely over-estimated. Treasury balances should, as a rule, be kept down to *within one week's average expenditure*; while risk of loss or defalcation will be minimized by keeping cash balances down to the lowest possible limits.

7. Considering that under Code rules payments exceeding Rs. 10 should be made by cheque, there is no necessity whatever—except at offices located at a different station from the treasury—for keeping a larger cash balance than may be required to meet unforeseen petty payments; and I beg that this principle may be strictly observed.

8. Strict attention to the points noticed in this Circular, while avoiding lapses in some Divisions, will, it is trusted, reduce the number of supplementary applications for letters of credit that are now received from other Divisions. The rules on this subject, as given in P. W. D. Code, Vol. I, Chap. X, paras. 13 and 14, are very clear and I commend them to your best attention.

I have the honour to be,

Sir,

Your most obedient Servant,

I. S. SHERLOCK-HUBBARD,

Examiner of P. W. Accounts, Madras.

ANNEXURE TO EXAMINER'S CIRCULAR No. 7 OF 1892.

Statement showing differences by funds for the first five months of the year 1892-93, between forecasts and actuals.

Funds and Divisions.	JANUARY 1892.			FEBRUARY 1892.			MARCH 1892.			APRIL 1892.			MAY 1892.		
	Forecast.	Actuals.	Difference.	Forecast.	Actuals.	Difference.	Forecast.	Actuals.	Difference.	Forecast.	Actuals.	Difference.	Forecast.	Actuals.	Difference.
49. Irrigation—															
Kistna Western ..	65,721	77,136	11,415												
Periyar No. 1 ..	—	290	2,324												
42. Major Works (Working ex-															
penses)—															
Godavari Eastern ..	2,623	—	4,882												
Kurnool ..	53,630	60,114	6,484												
35. Famine relief and insurance—															
Rushikulya ..															
43. Provincial Minor works and															
Navigation—															
Godavari Western ..															
Kurnool ..															
Anantapur ..															
43. Minor Works and Navigation—															
Local—															
Solapur ..															
44. Imperial Military Works—															
Anantapur ..															
45. Imperial Civil Works—															
Godavari Eastern ..															
Vizagapatnam ..															
North Arcot ..															
45. Provincial Civil Works—															
Bellary ..															
Cotabatom ..															
Godavari Eastern ..															
Do. Western ..															
Kistna Eastern ..															
Kurnool ..															
Nellore ..															
North Arcot ..															
Periyar No. 1 ..															
Presidency stores															
Do. workshops															
South Arcot ..															
Tinnevely ..															
Vizagapatnam ..															
West Coast ..															

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