(1) பக்கங்களின் எண்ணிக்கை 18

(2) புதுக்கித் திருப்பிய நாள் ஜூன் 1992

(3) ஆதாரம் குறிப்பவர் சுருக்கெழுத்தம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண்.	61	அச்சகம்
மு. கோப்புத் தாள் எண்.		பலவகை

நாள் : 10.6.1994 199

மடிக்கவோ கண்டபடி கையாளவோ கூடாது.

9 ஷீட்கள்

ஆவண. கா. 1—18,006—6-9-90.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General, Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 20th December 1893, No. 2267 D.

In his letter No. 633 G., dated 2nd July 1892, the Accountant-General, Public Works Department, called my attention to the large differences in certain divisional reports between actuals and estimated expenditure and directed me to take the necessary steps to ensure the preparation of more correct estimates, adding "this can probably best be done by systematically bringing home responsibility for mistakes in past approximations."

2. On receipt of that letter, I had a statement drawn up showing the divergences that had taken place between 1st January 1892 and 31st May 1892, which I issued to Executive officers as circular No. 7, dated 13th August 1892, of which a copy is enclosed for facility of reference.

3. It will be observed that in paragraph 2 of that circular I explained that the importance of close approximations to actuals in making forecasts of expenditure from month to month was due to the fact that those forecasts were the basis of returns submitted by the Government of India to the Secretary of State; in my office-note No. 226 C., dated 31st January 1893, communicated to the department with G.O., No. 290 W., dated 6th February 1893, I submitted (on a further remonstrance from the Accountant-General, Public Works Department) for approval of Government a form in which differences between estimates and actuals should be explained by Executive officers from month to month; and a reference to my inspection reports will show that the matter has always been prominently noticed at inspections.

4. The enclosed statement of the number of supplementary applications for letters of credit that were received between 1st April 1893 and 30th November 1893 however affords conclusive proof that the importance of the subject is not appreciated by disbursing officers.

5. *Original* applications for letters of credit are based on the estimated requirements for the ensuing month, and if those requirements were carefully estimated there would seldom be any necessity for a *supplementary* application. Cases will of course occur in which the most carefully prepared forecast will be thrown out by totally unforeseen requirements; but I submit that if sub-divisional and divisional requirements are carefully scrutinized by responsible officers, such cases will be the exception and not the rule, whereas the enclosed statement discloses an almost systematic resort to supplementary applications for funds, while in three cases applications were not received by me until the last day of the month in which the funds were required. Surely those requirements ought to have been known earlier.

6. In paragraph 4 of my circular already quoted I drew attention to the desirability and necessity for this scrutiny by Executive Engineers personally; but the point apparently needs to be emphasized by an order of Government.

7. I would also request that disbursing officers may be enjoined to comply strictly with the following rules in Code, volume I, chapter X :—

"*Paragraph* 13, *last sentence*.—Applications for supplementary credits, especially applications by telegraph, occasion inconvenience and should be avoided as far as possible.

"*Paragraph* 14.—When an Executive Engineer applies for a letter of credit by telegram, he should invariably follow up the telegram with a written formal application and an explanation of the reasons for the urgency of the application."

ENCLOSURE.

STATEMENT showing the number of supplementary applications for letter of credit received since 1st April 1893.

——	For April.	For May.	For June.	For July.	For August.	For September.	For October.	For November.
Architect	..	..	..	..	12-8-93	..	..	30-11-93
Buckingham canal ..	27-3-93	..	..	..	..	..	..	29-11-93
	15-4-93							
Chingleput	..	..	..	..	..	..	..	6-11-93
Coimbatore	13-4-93	12-5-93	..	15-7-93	..	..	6-10-93	..
		18-5-93						
Cuddapah	..	..	7-6-93	20-7-93	16-8-93	16-9-93	30-10-93	..
Gódávari Eastern ..	..	..	..	..	15-8-93	18-9-93	13-10-93	..
Gódávari Western ..	..	..	..	27-6-93	31-7-93	5-9-93	..	..
				5-7-93				
Kistna Eastern	20-4-93	..	..	..	..	..	17-10-93	..
Kistna Western	..	..	..	..	14-8-93	..	14-10-93	..
Madura	..	..	..	..	7-8-93	23-9-93	14-10-93	..
Negapatam	..	..	..	..	15-8-93	..	..	..
Nellore	..	..	15-6-93	7-7-93	..	..	..	..
				17-7-93				
North Arcot	6-4-93	..	..	..	23-8-93	..	..	..
Periyár No. I	15-4-93	12-5-93	..	..	9-8-93	12-9-93	..	6-11-93
Periyár No. II	..	..	..	..	23-8-93	..	..	15-11-93
Rushikulya	13-4-93	..	..	..	8-8-93	..	..	..
					14-8-93			
Salem	..	5-6-93	..	19-7-93	..	..	..	..
South Arcot	..	..	..	..	21-8-93	..	..	..
Tinnevelly	..	..	15-6-93	12-7-93	..	25-9-93	20-10-93	..
Trichinopoly	..	..	9-6-93	..	..	..	..	..
Vizagapatam	..	..	..	..	31-7-93	29-8-93	..	..
West Coast	..	..	..	6-7-93	..	9-9-93	..	..
				17-7-93				
Stores, Presidency ..	..	..	..	..	15-8-93	..	..	23-11-93
Workshops, Presidency ..	..	15-5-93	22-6-93	24-7-93	..	..	24-10-93	..

ORDER—dated 10th January 1894, No. 61 W., Public Works.

Communicated, in continuation of G.O., No. 290 W., dated 6th February 1893, to officers of the Public Works Department. His Excellency the Governor in Council desires that Executive Engineers will exercise the greatest possible care in framing their forecasts of expenditure and will carefully attend to the instructions contained in paragraphs 13 and 14, chapter X, volume I of the Public Works Code.

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

To Superintending Engineers.
,, the Consulting Architect to Government.
,, the Superintendent of Works, Periyár Project.
,, the Chief Engineer for Irrigation.
,, the Examiner, Public Works Accounts.

Exd. C. A. Munisawmy.
Spare Copies

61/2

GENERAL
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated January, 10*th*.

Read. *Encl.*

G.O., 10th Jan. 1894, No. 61 W.

JANUARY.

Forecasts of Expenditure

Office-note from the Examiner, Public Works Accounts, regarding the desirability of framing careful —, communicated to officers of the department with instructions.

61/3

CIRCULAR No. 7 of 1892.

From

I. S. SHERLOCK-HUBBARD, Esq.,

EXAMINER OF PUBLIC WORKS ACCOUNTS, MADRAS,

To

ALL EXECUTIVE ENGINEERS.

Madras, 13*th 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 6 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 fortunately strong 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,

J. S. SHERLOCK-HUBBARD,

Examiner of P. W. Accounts, Madras.

106—29.8.92.

61/4

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.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
39. Irrigation—															
Kistna Western	77,156	77,156	..	..	..	..	..	..	..	..	..	..	..	..	..
Periyar No. 1	66,721	77,135	11,415	..	..	..	..	..	..	..	..	..	..	..	..
42. Major Works (Working expenses)	—	229	229	8,725	20,604	11,879	..	..	..	4,220	8,114	3,894	..	..	..
Godavari Eastern	8,093	..	8,093	..	..	..	..	..	..	16,364	18,680	2,316	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
38. Pamma relief and insurance—	69,620	69,154	466	32,664	46,339	13,675	..	..	..	..	..	..	..	..	..
Kashikuty	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
43. Provincial Minor works and Navigation—	..	..	..	8,924	8,558	366	..	..	..	..	..	..	..	..	..
Godavari Western	..	..	..	..	5,960	5,960	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	900	900	..	..	..	..	..	..	..	..	..	..
43. Minor Works and Navigation—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Local—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	4,900	6,990	2,090	..	..	..	..	..	..	..	..	..
44. Imperial Military Works—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
46 Imperial Civil Works—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Godavari Eastern	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	6,369	1,473	4,896	..	..	..	..	..	..	..	..	..
46 Provincial Civil Works—	2,951	463	2,488	..	..	..	..	..	..	..	..	..	..	..	..
Railway	..	..	..	..	17,722	17,722	..	..	..	..	..	..	..	..	..
Coimbatore	11,326	4,188	7,106	11,130	8,254	2,876	..	..	..	..	..	..	..	..	..
Godavari Eastern ..	..	..	..	6,783	8,712	1,929	..	..	..	..	..	..	..	..	..
Do. Western ..	5,012	6,576	2,564	..	..	..	..	..	..	..	..	..	..	..	..
Kistna Eastern ..	..	..	..	6,369	1,473	4,896	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	17,722	17,722	..	..	..	..	..	..	..	..	..
Nellore	1,485	2,512	1,027	..	2,090	2,090	..	..	..	..	..	..	..	..	..
North Arcot	..	8,676	8,676	1,158	3,014	1,856	..	..	..	..	..	..	..	..	..
Periyar No. 1	14,839	12,771	2,068	8,673	..	8,673	..	..	..	..	..	..	..	..	..
Presidency stores ..	6,725	4,994	1,824	..	..	..	..	..	..	..	..	..	..	..	..
Do. workshops ..	10,061	7,869	2,180	..	..	..	..	..	..	..	..	..	..	..	..
South-Arcot	..	..	..	1,914	..	1,914	..	..	..	..	..	..	..	..	..
Tinnevelly	5,433	7,347	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
West Coast	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

KEEP-WITH CURRENT No. GOVT. OF MADRAS. } 189 . { P. W. DEPT.

dated 189 .

EXAMINER, P. W. ACCOUNTS.

Madras, 20 December 189 .

OFFICE NOTE No. 2267-D

To

W.

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61/6 2 B--

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7. I would also request that disbursing officers may be enjoined to comply strictly with the following rules in Code volume I,chapter X:-

Para 13,last sentence

" Applications for supplementary credits,especially applications by telegraph occasion inconvenience and shouldbe avoided as far as possible".

Para 14.

" When an Executive Engineer applies for a letter of credit by telegram he should invariably follow up the telegram with a written formal application and an explanation of the reasons for the urgency of the application".

20/12

C.

[redacted]

[redacted]

[redacted]

Statement showing the number of supplementary applications for letter of credit received since 1st April 1893

Presidency	30th April	31st May	30th June	31st July	31st August	30th September	31st October	30th November
Architect					12-8-93			20-11-93
Buckingham Canal	27-4-93 10-4-93							20-11-93
Chingleput								6-11-93
Coimbatore	13-4-93	12-5-93 18-5-93		15-7-93			6-10-93	
Cuddapah			7-6-93	20-7-93	16-8-93	16-9-93	20-10-93	
Godavari Eastern					15-8-93	18-9-93	18-10-93	
Godavari Western				27-6-93 6-7-93	21-7-93	6-9-93		
Kistna Eastern	20-4-93						17-10-93	
Kistna Western					14-8-93		14-10-93	
Madura					7-8-93	23-9-93	14-10-93	
Negapatam					15-8-93			
Nellore			15-6-93	7-7-93 17-7-93				
North Arcot	6-4-93				23-8-93			
Peryar No II					23-8-93			15-11-93
Rushikulya	13-4-93				8-8-93 14-8-93			
Salem		5-5-93		19-7-93				
South Arcot					21-8-93			
Tinnevelly			15-6-93	17-7-93		26-9-93	20-10-93	
Trichinopoly			9-6-93					
Vizagapatam					31-7-93	29-8-93		
West Coast				5-7-93 17-7-93		9-9-93		
Stores (Presidency)					15-8-93			23-11-93
Workshops (Presidency)	15-4-93	22-6-93	24-7-93				24-10-93	

Madras
December 1893

J. S. Herbert Hubbard
Examiner of P.W. Accounts,
Madras

Buildings and Roads

PUBLIC WORKS DEPARTMENT.

No 61 W dy 20 January 1894

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Office Note from the Examiner P. W. Accounts (No 226/D dy 20 Dec. 93)

Communicated in continuation of G.O. No 290 W. dated 6 February 1893, to officers of the Public Works Department.

W
7 Jan

His Excellency the Governor in Council desires that Executive Engineers will exercise the greatest possible care in framing their forecasts of expenditure, and will carefully attend to the instructions contained in paras 13 and 14, Chapter X, Volume I of the P. W. Code.

DESPATCHED
22 JAN. 94

Supdg. Engineers
Consg. architect
Supdt. of W. P. Project
Chief Engr. for Irrigation
Examiner P. W. Accounts.

(40—2,000—11-19-93.)

Portraits of Professors
to be carefully framed

10852

3

10 Jan 4 6d

Forecasts of expenditure

Office note from the Examiner of A/cs. regarding the desirability of framing careful forecasts of expenditure to officers of the dept with instructions.

INDEXED

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D.O. 12