**TREASURY CIRCULAR LETTER No. 10 OF 1958**

Kepada:

**DRAFT ESTIMATES 1959 PERSONAL EMOLUMENTS**

Treasury examination of draft Estimates has shown that in many cases the provision required for Personal Emoluments has not been correctly estimated. The following instances of over-estimating have been particularly noticed -

(i) The salaries attached to vacant posts have been calculated at points varying from the middle to the top of a Timescale;

(ii) Full provision has been entered in respect of posts which are not expected to be filled on January the 1st and which in some cases will not be filled until June 1959 or later;

(iii) E.P.F. contributions, C.O.L.A., pensionable and non-pensionable expatriation pay have been incorrectly calculated.

(iv) Locally domiciled officers have been included against full leave reserves in departments where Malayanisation is well advanced.

2. In present financial circumstances, it is particularly necessary to ensure that the expenditure estimates are not inflated by over-provision for any service.

3. Secretaries to Ministries and Heads of Departments are, therefore, requested to carry out an immediate and thorough verification of the P.E. figures for each Head of estimates for which they are responsible, and report any amendments which may be necessary to draft estimates already submitted.

4. It is requested that reports of any such amendments should reach the Treasury not later than 23rd August, 1958, and that where no changes are found to be necessary, a certificate to that

effect should be sent.

5. The position is such than in cases where there appear to be grounds for further scrutiny, it may be necessary to require that draft estimates should be supported by nominal rolls showing the salary and allowances payable to each officer in 1959, and the breakdown of the provision entered for the post against which each officer is held.

15/08/58