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(2) Date of repair 24.11.42
(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 1600	Press Mis.
265-266 Dated	10-6-1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
10th June 1865.*

No. 265. Read the following Proceedings of the Madras Government in the
Financial Railway Department :—

Passing orders on Proceedings of the
Government of India, relative to ex-
cesses of State expenditure on Rail-
ways over the sanctioned grants. } (Here enter 1st June 1865, No. 332.)

No. 266. ORDER THEREON, 10th June 1865, No. 1,600.

ACCOUNT, No. 47.

Communicated to the Controller of Public
Works Accounts and the Consulting Engineer
Madras Irrigation and Canal Company.
(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Controller of Public Works Accounts.
,, Consulting Engineer for Madras Irrigation and Canal Company,
With G. O. No. 3,364 of 1864.

Ed. S. T. Augustin.

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*Proceedings of the Madras Government, Financial Railway
Department, 1st June 1865.*

No. 7. Read the following Proceedings of the Governor General of India in Council, Public Works Department, dated Fort William, 1st May 1865, Circular No. 39.

Account.

Excesses of State Expenditure on Railways over the sanctioned Grants.

Read the following :—

Letter, No. 107, dated 7th March 1864, from Consulting Engineer for Railways, Madras, to Accountant General, Public Works Department.

Letter, No. 173, dated 14th February 1864, from Consulting Engineer for Railways, Bengal, to Accountant General, Public Works Department.

RESOLUTION.—In connection with the revised estimates lately submitted by the Several Local Governments and Administrations, on account of State expenditure for Railways, during the current year, the attention of the Government of India has been drawn to two instances in which the expenditure for land has been greatly in excess of the Budget grant, the excess in the case of Madras being nearly two lakhs, and in that of Bengal one lakh.

2. In the case of the excess which has occurred in the Madras Presidency, it appears that it first came to the notice of the Consulting Engineer by a letter from the Collector of the District in which it had occurred; thus a considerable expenditure has been incurred without the knowledge of the Consulting Engineer, who should be the controlling authority.

3. The excess in Bengal has been ascertained by the Consulting Engineer, but the amount audited by the Public Works Controller up to date, and reported to him by the Deputy Auditor General as having been expended in the Civil Department, is still considerably within the Budget grant. The conclusion, therefore, would appear to be that a large sum has been disbursed in the Civil Department which has not been formally brought forward by the Disbursing Officers in their accounts with the Deputy Auditor General.

4. The Governor General in Council observes that very precise rules regarding the sanction and audit of expenditure on account of land purchased by Government for Public Works, including Railways, were laid down in Public Works Circular No. 73 of 1864. Those rules provide that all such expenditure shall take place under the control and authority of the responsible officers, and that whenever, in emergent cases, it may be necessary to incur such expenditure in anticipation of sanction, a prompt report shall be made of the circumstances to the supervising Public Works Officer.

5. Further, the Resolution of the Government of India in the Financial Department, No. 1374, of 20th July 1864, directed that Civil Officers should not be credited with payments of such charges, except on the audit of the Public Works Controller, and that intimations should be given by the Local Governments to the Controller of all authorizations for expenditure on account of land taken up for Railways.

6. None of these orders appear in the present cases to have been acted upon, and the consequence has been that a considerable expenditure has been incurred in the Civil Department without any authority, and up to this time without any audit, although the year is coming to a close.

7. His Excellency in Council desires, therefore, to draw attention to the rules on the subject, as contained in Circular No. 73 of 1864, and the Resolution of the Financial Department above quoted, and requests that Local Governments and Administrations will take measures to secure that those rules are, in future, strictly maintained by the officers responsible for this duty.

8. It should especially be provided that no disbursements chargeable to the Public Works grant may be made in the Civil Department, except under audit in the Public Works Department, or that, whenever a disbursement is made before audit, prompt intimation shall be furnished to the Public Works Controller.

9. The rules for dealing with charges for State expenditure on Railways in the Accounts Offices of the Public Works Department are laid down in Section 4, Chapter XX, of the revised system of account published in Standing Order No. 21 of 1865, and the Governor General in

*Proceedings of the Madras Government, Financial Railway
Department, 1st June 1865.*

Council hopes that their observance may be strictly enforced by the several Local Governments and Administrations in dealing with this important branch of the State expenditure.

Governments of Madras, Bombay, Bengal, N. W. Provinces,
and Punjab.
Chief Commissioners, Central Provinces and Oudh.
Resident at Hyderabad.
Agents of the Governor General, Central India and Raj-
pootana.

ORDER.—Ordered that copies of the fore-
going Resolution be forwarded to the Local
Governments and Administrations noted in the
margin, for information and guidance.

Also, to the Financial Department, with a request that the necessary instructions may be re-
peated to Deputy Auditors General, to prevent the expenditure by Civil Officers of charges for
land debitable to the Public Works grant, except under proper authority, and that they may be
enjoined to notify punctually every month, to the Public Works Controller, the amounts transferred
under this head to debit of the Public Works Department.

(Signed) C. H. DICKENS, Lieut. Col., R. A.,

Secy. to the Government of India.

(Signed) A. B. SAMPSON,

Asst. Secy. to the Government of India.

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

Referred to the Financial Railway Department, in view to the issue of the necessary
orders.

Copies of the following papers will be furnished to that Department.

G. O. 23rd November 1864, No. 3364.

" 9th May 1865, No. 1257, with accompaniments.

(Signed) C. A. ORR, Col., R. E.,

Secy. to Government, P. W. D.

FORT SAINT GEORGE,
27th May 1865.

No. 8.

ORDER THEREON, 1st June 1865, No. 332.

Ordered that the Resolution of the Government of India, and the papers furnished by the
Public Works Department, be communicated to the Consulting Engineer for Railways, and to the
several Collectors of Districts, through which the Railways pass, for their information and
guidance.

2. Lieutenant Colonel Anderson will communicate to the several Collectors such sugges-
tions as he may deem advisable to ensure the observance of the rules laid down in Circular No.
73 of 1864.

(True Extract).

H. J. Cunningham
Chief Secretary.

To the Consulting Engineer for Railways.

" Deputy Auditor and Accountant General.

" Department of Public Works.

" Collector of

Exd. J. H. Burns.

List

Account

10,1600

*Comm'd to the Controller
of P.W. Accounts and
the Consulting Engineer
Madras Irrigation &
Canal Co.*

*Fort St George
10 to June 1865*

AB

To the Controller

*To the four: Engr. Madras P.W. Co with G.O.
No 3364 of 1864*

Recd 12th June

17/1865 Dept
Proc. of Govt of India
No. 2008

Proc. of Govt on the
Grand Railway

Dept }
R.R. } India

No. 332

- Railway on
Proc. of the Govt of India
relative to ~~the~~ ex-
-cesses of State Ex-
-penditure on Rail-
-ways over the same
-limited grants.

Rs 1600-10 June/65

With an order

2. 2. 250-256