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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 3355	Press
	~~Mis.~~
357-58	
Dated 18	10 1865.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department.
13th October 1869.

No. 357. Read the following Endorsement of the Officiating Secretary to the Government of India, Public Works Department, No. 803½-A :—

Read the following Proceedings of the Government of India, Public Works Department, (Account,) dated Simla, 11th September 1869, No. 792-803-A.

Irregular Expenditure in the Public Works Department.

Read—

NOTE by the Accountant-General, Public Works Department, No. 880, dated 2nd August 1869, on the subject of the irregular outlay incurred in the different provinces under the direct administration of the Government of India, during the year 1868-69.

RESOLUTION.—The Governor-General in Council observes that the cases of irregular expenditure in this department, which have lately come to notice, have been so frequent as to indicate the propriety of giving particular attention to the matter.

2. A statement (annexed) has accordingly been prepared by the Accountant-General in this department, showing the items of “irregular” expenditure which have occurred in the different provinces under the direct administration of the Government of India during 1868-69,—irregular that is, either from want of appropriation or of estimate, or from excess over estimate.

3. This statement, which has been prepared from the provincial returns of objectionable items of expenditure received in the Accountant-General's office for the past year, shows that a sum of nearly 3½ lakhs was spent during that year without or in excess of estimates, and 36½ lakhs without proper appropriations, that is to say considerably more than twenty per cent. of the expenditure in each province, deducting establishment and other fixed charges, was incurred in contravention of established departmental rule. If it be considered that a great deal of the departmental expenditure must needs be obligatory, foreseen and provided for beforehand, and that the sum virtually available for modifying the provisions set forth in the Budget-Estimates is only a small part of the whole grant, these figures testify to a very wide departure from that regularity of system which, His Excellency in Council considers, should unquestionably characterize the operations of this department.

4. At the same time, it must in fairness be admitted that the inference to be drawn from a mere inspection of the figures admits of considerable qualification :—

I.—A good deal of the irregular expenditure, irregular that is in the technical sense of being uncovered by a sanctioned estimate, has been incurred under the authority of the Government of India, especially in the case of Military Works. And here, again, the irregularity is often more apparent than real, because although an estimate may not have been sanctioned for the particular work in question, the general standard plan for this class of buildings has usually been approved, and sanction to the estimate has often been deferred, pending some modification of detail to suit special localities. In such cases, the effective check over expenditure may not be much impaired by the absence of the estimate.

II.—Again, the statement gives the aggregate of the different irregular items during the year. Thus an item might be irregular in April for want of estimate or appropriations, but be quite proper in May, the estimate or appropriation having been furnished in the meanwhile. It would be included, however, in this statement. From this point of view, the return bears a somewhat exaggerated aspect; although regarded as what it professes to be, viz., the sum of the different items which have been irregular at one time or other during the year, it is understood to be quite accurate.

III.—Famine has unavoidably, in certain cases, been the cause of expenditure being undertaken without previous estimate or appropriation.

5. It would be very difficult, if not impossible, to specify distinctly how much of the total sum entered in the statement for each province is referable to one or other of these causes; but after all these qualifications have been allowed for, there is still a large residuum of irregular expenditure which clearly was preventible.

6. The special attention of the different Local Governments and Administrations is accordingly directed to this matter; and His Excellency in Council desires that it may be distinctly understood that it is the intention of the Government of India to insist upon strict regularity being observed in these matters for the future.

7. The Resolution of the Governor-General in Council regarding appropriations which has lately issued* will, it may be hoped, check in a great measure

the irregularity which now habitually occurs on this head; and His Excellency in Council would take this opportunity of joining on all concerned that the commencement of work without sanctioned estimates, or without the needful appropriation being first provided, is henceforth on no account to take place, unless in very exceptional cases which should be immediately reported for the orders of the Government of India.

ORDER.—Ordered that a copy of this Resolution, with the statement to which it refers, be communicated to all Governments and Administrations, and to the Accountant-General, Public Works Department, for information and guidance, and to the Financial Department for information.

Also that a MS. copy of the detailed list of irregular items in each province be forwarded to the Government or Administration concerned.

(Signed) R. STRACHEY, Colonel, R.E.,
Offg. Secy. to the Govt. of India.

Copy forwarded to the Secretary to the Government of Madras, Public Works Department, for information.

(By Order.)

(Signed) R. STRACHEY, Colonel, R.E.,
Offg. Secy. to the Govt. of India.

ENCLOSURE TO PUBLIC WORKS DEPARTMENT RESOLUTION Nos. 792—304 A. of 1869.
ABSTRACT of Irregular Expenditure during 1868-69 as per Objectable Items Statements.

Abstract.	Bengal.		North-West Provinces.		Punjab.	Central Provinces.	British Burmah.	Oudh.	Hyderabad Imperial Divisions.	Hyderabad Assigned Districts.	Central India.	Rajpootana.	Mysore and Coorg.	Total.
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
I.—EXPENDITURE INCURRED WITHOUT ESTIMATE.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
a.—Works provided for in the Budget, but not carried on with the knowledge and sanction of the Government of India.	16	1,07,974	20	2,99,975	14	4,73,217	5	25,175	...	...	...	...	...	10,77,152
ii.—Works not specifically provided for in the Budget Estimate, but carried on.	9	1,10,516	1	9,708	7	49,666	4	55,031	...	...	...	...	...	2,75,758
iii.—Works provided for in the Budget, but not carried on without sufficient authority.	10	1,24,517	2	17,961	9	99,669	5	28,766	...	...	...	...	...	2,31,937
iv.—Works not provided for in the Budget Estimate, but carried on.	38	1,99,462	7	14,805	15	28,518	12	86,159	...	...	...	...	...	4,28,158
v.—Local Fund Works.	9	34,320	...	...	13	61,552	...	...	...	...	...	...	...	1,21,110
Total.	82	5,57,819	30	3,32,612	58	6,82,407	25	1,95,131	...	...	...	...	...	21,34,105
II.—EXPENSES OF ADMINISTRATION.	73	3,30,611	14	1,14,954	50	1,05,163	22	1,20,844	...	...	...	...	...	1,27,190
iii.—Furniture and other expenses.	27	5,57,819	14	1,14,954	50	1,05,163	22	1,20,844	...	...	...	...	...	1,27,190
Total without and in excess of estimate.	267	3,32,473	50	1,79,118	58	8,02,130	65	3,20,418	...	...	...	...	...	37,41,315
IV.—EXPENDITURE WITHOUT BUDGET APPROPRIATION.														
a.—Items for which there was no provision.	21	2,74,961	7	43,237	41	1,70,813	26	5,38,542	...	...	...	...	...	42,720
ii.—Items in excess of Budget provision.	35	1,58,331	7	4,01,974	31	5,44,041	7	3,11,302	...	...	...	...	...	20,34,000
iii.—Extra items under Budget.	38	61,130	18	48,117	115	96,233	41	30,739	...	...	...	...	...	3,36,000
Total without Budget appropriation.	114	3,16,425	32	4,33,425	188	3,11,427	74	8,80,634	...	...	...	...	...	36,20,353
V.—EXPENDITURE BY CIVIL OFFICERS.														
i.—Without or in excess of estimate.	11	1,41,528	...	...	5	5,295	...	...	...	...	...	...	...	1,49,761
ii.—Without appropriation.	15	40,949	...	...	12	19,542	3	678	...	...	...	...	...	71,691
Total expenditure by Civil Officers.	26	1,82,477	...	...	17	24,837	...	...	...	...	...	...	...	2,21,452
Grand Total.	507	25,30,476	82	9,42,576	353	12,98,987	142	12,01,731	...	...	...	...	...	75,83,235

(Signed) G. CHESNEY,
Acct.-Genl., P. W. D.

*Proceedings of the Madras Government, Public Works Department,
18th October 1869.*

No. 358.

ORDER THEREON, 18th October 1869, No. 3,355.

ACCOUNT, No. 34.

COMMUNICATED to the Superintending Engineers, for information and guidance, in continuation of G. O., No. 2,913, dated 4th September 1869.

(True Extract.)

Captain, R.F.,

Acting Under Secretary to Government.

To Superintending Engineers.
To the Controller of Public Works Accounts.
" Officer in charge of Public Works Operations, Wynaad.
" Do. do. do. Cochin.

Ext. E. C. Shuckler.

No. 792/303A.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

SIMLA, 11TH SEPTEMBER 1869.

Irregular Expenditure in the Public Works Department.

READ—

Note by the Accountant General, Public Works Department, No. 880, dated 2nd August 1869, on the subject of the irregular outlay incurred in the different Provinces under the direct administration of the Government of India, during the year 1868-69.

RESOLUTION.—The Governor General in Council observes that the cases of irregular expenditure in this Department, which have lately come to notice, have been so frequent as to indicate the propriety of giving particular attention to the matter.

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4. At the same time, it must in fairness be admitted that the inference to be drawn from a mere inspection of the figures admits of considerable qualification:—

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II.—Again, the statement gives the aggregate of the different irregular items during the year. Thus an item might be irregular in April for want of estimate or appropriations, but be quite proper in May, the estimate or appropriation having been furnished in the meanwhile. It would be included, however, in this statement. From this point of view, the return bears a somewhat exaggerated aspect; although regarded as what it professes to be, namely the sum of the different items which have been irregular at one time or other during the year, it is understood to be quite accurate.

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7. The Resolution of the Governor General in Council regarding appropriations which has lately issued* will, it may be hoped, check in a great measure the irregularity which now habitually occurs on this head; and His Excellency in Council take this opportunity of enjoining on all concerned that the commencement of work without sanctioned estimates, or without the needful appropriation being first provided, is henceforth on no account to take place unless in very exceptional cases, which should be immediately reported for the orders of the Government of India.

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Also that a MS. copy of the detailed list of irregular items in each Province be forwarded to the Government or Administration concerned.

Sy. P. Strachey Colonel, R.E.,
Offg. Secy. to the Govt. of India.

Copy forwarded to the Secretary to the Government of Madras, Public Works Department for information.

By order,
W. H. C. Co. & Co.

ENCLOSURE TO PUBLIC WORKS DEPARTMENT RESOLUTION Nos. 792 501 A. OF 1869.

ABSTRACT of Irregular Expenditure during 1868-69 as per Objectionable Vouchers Statements.

ABSTRACT.	Bengal.		North West Provinces.		Punjab.		Central Provinces.		British Borneo.		Oudh.		Hydrabad Imperial Divisions.		Hydrabad Assigned Districts.		Central India.		Rajputana.		Miscellaneous.		Total.
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.			
																					Rs.	Rs.	
I.—EXPENDITURE INCURRED WITHOUT ESTIMATE.																							
i.—Works provided for in the budget estimate and carried on with the knowledge and sanction of the Government of India.	16	1,07,974	20	2,99,973	14	4,73,217	3	25,175	3	1,70,441	..	..	..	..	..	..	..	..	..	..	..	10,77,182	
ii.—Works not specifically provided for in the Budget estimate, but carried on with the sanction of the Government of India.	9	1,16,516	1	9,768	7	49,650	4	55,031	2	47,776	..	..	..	..	..	..	1	2,907	..	..	..	2,75,753	
iii.—Works provided for in the budget estimate and carried on without sufficient authority.	10	1,24,547	2	17,903	9	29,000	5	28,765	7	17,950	1	1,963	..	..	..	..	..	..	..	..	..	2,31,807	
iv.—Works not provided for in the budget estimate, but carried on with the sanction of the Government of India.	38	1,00,402	7	14,808	10	33,518	13	80,150	12	30,092	2	3,200	1	1,570	3	12,324	..	..	7	41,025	..	4,28,153	
v.—Local Fund Works.	9	32,920	..	..	13	61,452	..	..	5	15,090	..	..	..	..	2	1,843	..	..	..	..	..	1,21,110	
TOTAL	82	5,87,819	89	8,22,512	59	6,52,407	26	1,65,131	31	2,79,235	3	5,553	1	1,570	8	25,756	1	2,907	7	41,025	..	21,34,106	
II.—ITEMS IN EXCESS OF SANCTIONED ESTIMATES.	73	3,06,617	14	1,14,664	30	1,65,103	22	1,20,244	23	1,60,474	28	1,19,047	5	29,640	13	43,317	13	47,140	..	..	..	11,27,186	
III.—DEBTY ITEMS UNDER Rs. 500	297	9,45,649	10	22,952	64	43,620	18	4,943	74	47,113	3	12,983	2	1,586	3	..	4	3,721	1	489	..	4,50,624	
Total without and in excess of estimate	397	12,94,479	60	4,79,148	153	8,63,190	65	3,39,418	138	4,21,272	37	1,39,039	10	32,246	24	67,106	15	53,968	8	41,515	..	97,41,315	
IV.—EXPENDITURE WITHOUT BUDGET APPROPRIATION.																							
i.—Items for which there was no provision.	21	2,74,944	7	45,237	41	2,70,815	26	6,38,542	18	97,658	2	39,132	..	..	1	5,102	..	..	5	..	..	12,06,353	
ii.—Excess of budget provision.	25	4,78,321	7	4,01,974	51	5,44,041	7	9,11,803	21	2,02,657	..	..	..	..	6	51,603	..	..	..	..	..	20,24,000	
iii.—Petty items under Rs. 500	55	61,130	13	18,117	116	95,225	41	29,750	474	1,36,224	..	..	4	4,421	8	5,948	..	449	..	..	..	5,86,009	
Total without budget appropriation	114	\$14,425	32	4,03,423	198	\$11,077	74	\$30,634	213	4,35,099	3	94,063	9	43,908	15	66,893	1	449	..	..	..	36,20,358	
V.—EXPENDITURE BY CIVIL OFFICERS.																							
i.—Without or in excess of estimate	11	1,44,522	..	..	5	5,208	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,49,701	
ii.—Without appropriation	13	49,000	..	..	13	19,542	3	679	..	..	..	..	..	..	..	..	..	..	..	..	..	71,801	
Total expenditure by Civil Officers	26	1,93,522	..	..	18	24,750	3	679	..	..	..	..	..	..	..	..	..	..	..	..	..	2,21,502	
GRAND TOTAL	507	22,40,470	92	9,42,576	359	15,05,957	142	12,01,731	353	8,56,411	41	1,64,946	10	31,439	39	1,33,099	19	54,317	8	41,515	25	67,408	75,33,295

(Signed) G. CHESNEY,
Acct. Genl., P. W. Dept.

Mr. 1869. Dept.
C-4074

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT

To

No. A.

Dated Simla, 11th September 1869.

Received 27

Encls. 1

A: 8355-18: Retn/H

Irregular Expenditure in the Public Works Department during the year 1868-69.

With an index

Govt. of Madras.

PUBLIC WORKS.

The Superintending
Engineers

18 Feb 1869 No. 3355

Nos. 257-268

Regular Expenditure being the full
amount regarding irregular Expenditure
in the PWD during 1868-69.
as per list enclosed.

No. 3355

Commenced to the duty Engineers for inspection from
1st Jan 1869 to 31st Dec 1869.

W. H. S.

W. H. S.
18 Feb 1869

For the charge of
the PWD
18 Feb 1869

18 Feb 1869

Further Per of 454 2/14-2 91