

(1) Number of pages 8

(2) Date of repair 25-1-1970

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 308.	Press <u>Mis.</u>
592-593	
Dated 25-1-	1870.

Not to be folded or roughly handled

1

*Proceedings of the Madras Government, Public Works Department,
25th January 1870.*

No. 592. Read the following Circular from the Government of India, Public Works Department, (Account—General,) to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 28th December 1869, No. 103 :—

Excess expenditure for 1868-69.

THE excess expenditure above grants on Public Works which took place in 1868-69, has already been suitably noticed in passing orders on the different appropriation accounts of those Provinces in which the grants were exceeded ; but there remains one point to be mentioned in connection with the subject, to which the Government of India desire to draw the attention of all Governments and Administrations, and the officers of the department generally.

2. This is the exceptionally large expenditure in the last month of the year, the outlay of the department during the year having been as follows :—

	RS.				
April 1868	...	...	...	...	33,85,390
May "	...	...	...	...	38,73,829
June "	...	...	...	...	40,69,368
July "	...	...	...	...	41,43,437
August "	...	...	...	...	38,88,535
September,,	...	...	...	...	41,55,074
October "	...	...	...	...	45,03,336
November,,	...	...	...	...	43,38,091
December,,	...	...	...	...	49,88,384
January 1869	...	...	...	...	63,92,697
February "	...	...	...	...	60,13,206
March "	...	...	...	...	1,14,68,699

Total... 6,12,20,046

3. Irrespective of the liability to an excess over the sanctioned grant occasioned by this sudden expansion of the rate of expenditure at the end of the year, such fluctuations are attended with inconvenience financially, as preventing the preparation of reliable estimates of the demand likely to occur on the public treasuries ; in this instance the expenditure in the first eleven months of last year afforded no indication beforehand of the expenditure in the last month.

4. The causes of this sudden increase are believed to be chiefly as follows :—

1st.—Efforts made to utilize the grant within the year. To this no objection can be taken, provided the money so spent is properly applied, and is not paid away in advances in excess of work done. There is no reason to suppose that in the past year this was not the case, for the advance and deposit accounts are reported not to have sensibly increased, as would otherwise have happened.

2nd.—To transfers and adjustments made in the last month of the year. The rules have hitherto prescribed this arrangement, but it will be better that for the future these adjustments should be distributed equally over the course of the year, and the Code will be altered accordingly.

1

*Proceedings of the Madras Government, Public Works Department,
25th January 1870.*

No. 592. Read the following Circular from the Government of India, Public Works Department, (Account—General,) to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 28th December 1869, No. 103 :—

Excess expenditure for 1868-69.

THE excess expenditure above grants on Public Works which took place in 1868-69, has already been suitably noticed in passing orders on the different appropriation accounts of those Provinces in which the grants were exceeded ; but there remains one point to be mentioned in connection with the subject, to which the Government of India desire to draw the attention of all Governments and Administrations, and the officers of the department generally.

2. This is the exceptionally large expenditure in the last month of the year, the outlay of the department during the year having been as follows :—

	RS.
April 1868	33,85,390
May „	38,73,829
June „	40,69,368
July „	41,43,437
August „	38,88,535
September,,	41,55,074
October „	45,03,336
November,,	43,38,091
December,,	49,88,384
January 1869	63,92,697
February „	60,13,206
March „	1,14,68,699
Total...	6,12,20,046

3. Irrespective of the liability to an excess over the sanctioned grant occasioned by this sudden expansion of the rate of expenditure at the end of the year, such fluctuations are attended with inconvenience financially, as preventing the preparation of reliable estimates of the demand likely to occur on the public treasuries ; in this instance the expenditure in the first eleven months of last year afforded no indication beforehand of the expenditure in the last month.

4. The causes of this sudden increase are believed to be chiefly as follows :—
1st.—Efforts made to utilize the grant within the year. To this no objection can be taken, provided the money so spent is properly applied, and is not paid away in advances in excess of work done. There is no reason to suppose that in the past year this was not the case, for the advance and deposit accounts are reported not to have sensibly increased, as would otherwise have happened.

2nd.—To transfers and adjustments made in the last month of the year. The rules have hitherto prescribed this arrangement, but it will be better that for the future these adjustments should be distributed equally over the course of the year, and the Code will be altered accordingly.

*Proceedings of the Madras Government, Public Works Department,
25th January 1870.*

3rd.—To arrears in settlement of payment for work done in previous months, but not brought to account till the end of the year. The extent to which this occurred cannot be ascertained, because if work done is not returned as done, the accounts rendered cannot bring the omission to notice; but it is believed that the arrears of this kind were considerable, and attention is now drawn to the matter, in view to the prevention of similar cases in future. This can be ensured by paying all claims for work and supplies punctually as they occur, and the Governor General in Council requests that the attention of all officers of the department may be drawn to the subject, and that Superintending Engineers may be enjoined to prevent the occurrence of any arrears of the kind referred to within their respective circles, and to take the needful steps for ensuring that the accounts rendered may always exhibit all the work done month by month, whether it be paid for or not.

ORDER.—Ordered, that this Resolution be forwarded to all Governments and Administrations for information and guidance.

(Signed) G. CHESNEY,
Depy. Secy to the Govt. of India.

No. 593. ORDER THEREON, 25th January 1870, No. 308.

ACCOUNT, No. 72.

COMMUNICATED to the Superintending Engineers for information and guidance.

(True Extract.)

Colonel, R. E.,
Secretary to Government.

To Superintending Engineers.

„ Major R. B. Kennedy.

„ the Officer in charge of Public Works Operations at Cochin.

„ the Controller of Public Works Accounts.

Exd. E. C. Shauker.

CIRCULAR No. 103 PUBLIC WORKS.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

FORT WILLIAM, DECEMBER 28, 1869.

Excess expenditure for 1868-69.

The excess expenditure above grants on Public Works which took place in 1868-69, has already been suitably noticed in passing orders on the different appropriation accounts of those Provinces in which the grants were exceeded; but there remains one point to be mentioned in connection with the subject, to which the Government of India desire to draw the attention of all Governments and Administrations, and the Officers of the Department generally.

2. This is the exceptionally large expenditure in the last month of the year, the outlay of the Department during the year having been as follows:—

	Rs.
April 1868	33,85,390
May „	38,72,829
June „	40,69,368
July „	41,43,437
August „	38,88,535
September „	41,55,074
October „	45,03,336
November „	43,38,091
December „	49,88,384
January 1869	63,92,697
February „	60,13,206
March „	1,14,68,699
Total	6,12,20,046

3. Irrespective of the liability to an excess over the sanctioned grant occasioned by this sudden expansion of the rate of expenditure at the end of the year, such fluctuations are attended with inconvenience financially, as preventing the preparation of reliable estimates of the demand likely to occur on the public treasuries; in this instance the expenditure in the first eleven months of last year afforded no indication beforehand of the expenditure in the last month.

4. The causes of this sudden increase are believed to be chiefly as follows:—

1st.—Efforts made to utilize the grant within the year. To this no objection can be taken, provided the money so spent is properly applied, and is not paid away in advances in excess of work done. There is no reason to suppose that in the past year this was not the case, for the advance and deposit accounts are reported not to have sensibly increased, as would otherwise have happened.

2nd.—To transfers and adjustments made in the last month of the year. The rules have hitherto prescribed this arrangement, but it will be better that for the future these adjustments should be distributed equally over the course of the year, and the Code will be altered accordingly.

3rd.—To arrears in settlement of payment for work done in previous months, but not brought to account till the end of the year. The extent to which this occurred cannot be ascertained, because if work done is not returned as done, the accounts rendered cannot bring the omission to notice; but it is believed that the arrears of this kind were considerable, and attention is now drawn to the matter, in view to the prevention of similar cases in future. This can be ensured by paying all claims for work and supplies punctually as they occur, and the Governor General in Council requests that the attention of all Officers of the Department may be drawn to the subject, and that Superintending Engineers may be enjoined to prevent the occurrence of any arrears of the kind referred to within their respective Circles, and to take the needful steps for ensuring that the accounts rendered may always exhibit all the work done month by month, whether it be paid for or not.

ORDER.—Ordered, that this Resolution be forwarded to all Governments and Administrations for information and guidance.

Geo. Freney
Deputy Secretary to the Govt. of India.

*The Secretary to the Government of Madras,
Public Works Department*

Substitution of the words -

Recd. 3/1/70. Sd/- to the Secy to the Govt. of India 1/2/70.

*Mr. Secy to the Govt. of India
25 January 1870*

Memorandum for the Secy to the Govt. of India

208 No 308

PG 1870 Def

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

To

Mr. Y. S.

CIRCULAR No. 103 PUBLIC WORKS.

Dated December 28, 1869.

Received *Jan 8/70*

No 308 - 25 January 1870

Regarding excess expenditure for 1868-69.

Further Order 798 of 17-3-71

Recd
Govt. of Madras

PUBLIC WORKS.

To
The Superintending Engineer

Dated

Recd.

End.

G. O., 25 January 1870, No. 308

Nos. 592-593

Receipts Expenditure during 1868-69
Circular from the Govt. of Madras
relative to the Receipts Expenditure
during 1868-69. Cnd. And Officer
Concerned.

With: as per