

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No.	1316	Press
447-448		Mis.
Dated	14-5-	1872.

Not to be folded or roughly handled

No. 417. Read the following letter from the Officiating Deputy Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 4th May 1872, No. 473-A. G. :—

WITH reference to entries, No. 58/59, in the Account Proceedings of the Government of Madras for February 1872, I am directed to point out that the practice therein allowed of keeping expenditure in the Miscellaneous Advance Account until a grant is available to meet the charge is irregular. It is an essential principle on which the public accounts are framed that all expenditure should be brought to account as it is incurred under the head of service to which it appertains and treated as objectionable in cases where any orders or rules of Government have been ignored. This practice should be followed in the case under reference, it being left to the Government of Madras to determine whether the future outlay on contingencies by the officer concerned should not be restricted so as to meet the excess over grant which rendered it necessary to keep the amount involved in the Miscellaneous Advance Account. Such a course, I am to add, would be as effective as holding the amount in suspense, and would not appear to be otherwise objectionable.

No. 418. ORDER THEREON, 14th May 1872, No. 1,316.

ACCOUNT, No. 37.

COMMUNICATED to the Superintending Engineer of the 1st Division, with reference to G. O., No. 330, dated 3rd February 1872.

2. It has been ascertained that the sum of Rupees 59-3-0, shown to be outstanding in the Statement of Miscellaneous Advances for the quarter ending 30th June 1871, and referred to in the Superintending Engineer's letter No. 3,142, dated 15th January 1872, has been fully adjusted.

3. Lieutenant-Colonel Fischer will be careful to instruct his Range Officers that all items of office contingencies should at once be debited to the proper head of service, instead of being kept in a suspense account, and he will see that the outlay on "Contingencies" is so regulated that the aggregate allotment under that head of service for the 1st Division is not exceeded. Upon this point the Superintending Engineer's attention will be specially called to the orders communicated in Proceedings No. 86, dated 11th January 1864.

(True Extract.)

Colonel, R.E.,

Officiating Secretary to Government.

To the Acting Superintending Engineer, 1st Division.

To all other Superintending Engineers.

„ Major R. B. Kennedy.

To the Controller of Public Works Accounts.

Exd. E. C. Shunker.

No 316 Public Works Deptt
Proceedings of the Madras Govt
Read the following
The Govt of India } F.C. No 473 A 484 May 12/72
10-2

Communicated
to the Superintending
Engineer of the 1st Division
with reference to L. O.
No 330 dated 3rd February
1872.

It has been ascer-
tained that the sum
of Rs 59-3-0 shown to be
outstanding in the
statement of Miscel-
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the quarter ending 30th
June 1871, and referred
to in the Suptg. Engineer's
letter No 3142, dated 15th
January

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fully adjusted.

St. Col. Trecher will
be careful to instruct
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proper head of service,
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and he will see that
the outlay on "Contingencies"
is so regulated that
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ment under that
head of service for the
entire Division is not
exceeded. Upon this
point the Superinten-
ding Engineer's attention
will be specially called
to

10-3
to the orders communi-
cated in Proceeding No.
86 dated 11th January 1864.
G.M.W.

12
10
The S.E. Tel. Co.
All other S.E. Co.
Major R. Kennedy
Cont. P. H. A. Co.

Despatch 28/5/72

C/2404

Govt. of 1872 Madras.

PUBLIC WORKS.

To. Works superintending Engg.
1st Division

Dated

Recd.

Encl.

G. O. 14th May 1872. No. 1316.

No. 4174/118

Miscellaneous Advance Ac-

count. Papering orders in
letter from the Govt. of India
intimating that the ^{practice} ~~practice~~
allowed in Pro. No. 330 of 1872
of keeping expenditure in the
Misc. Advance Account until
a grant is available to meet
the charge is irregular and
indicating the course that
should be followed.