M.R.O. 1—10,006—28-2-50.

(1) Number of pages_____

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MADRAS RECORD OFFICE

Government of Madras

Public works. DEPARTMENT

G.O. No. 1415 Press

~~B.P. No.~~ ~~Mis.~~

543-544

Dated 28-5-1874 ~~195~~ .

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department,
28th May 1874.

No. 543. Read the following Proceedings of the Government of India in the Public Works Department, (Account—General), dated Fort William, 13th April 1874, Circular No. 24 :—

Copy of the following draft of a Standing Order, which will be issued in the usual course, regarding the preparation of Returns of Objectionable Expenditure, is forwarded to the Local Governments and Administrations and Officers noted in the margin, for information and guidance, with the remark that the register to be kept up in the Controller's Office should be posted in the manner illustrated in the accompanying specimen form.

The Governments of Madras, Bombay, Bengal, North-Western Provinces and the Punjab, in the General and Irrigation Branches.
The Chief Commissioners of the Central Provinces, Oudh, British Burmah, Mysore, and Coorg and Assam.
The Resident at Hyderabad.
The Governor-General's Agents in Central India and Rajpootana.
The Superintendent of Port Blair and the Nicobars.
The Inspector General of Military Works.
The Engineers-in-Chief :—
Punjab Northern State Railway.
Indus Valley ,,
Delhi District, Rajpootana ,,
Agra ,, ,,
Holkar ,,
Neemuch ,,
Northern Bengal ,,
Western Rajpootana ,,
Sindia ,,
Tirhoot ,,

(By order.)

(Signed) J. J. McLEOD-INNES, Lieut.-Colonel, R.E.,
Dy. Secy. to the Govt. of India.

No.

OBJECTIONABLE EXPENDITURE.

Substitute the following for paragraphs, No. 33-*A, B and C, Section* ii, *Chapter* XX, *P. W. Code, which are hereby cancelled; also cancel the present Form No.* 50-*A, Part II.*

Strike out the words "Part I" *in the heading of Form No.* 50-*A, Part* I.

33-A. To facilitate a proper watch over irregular expenditure, "Divisional Registers of Objectionable Expenditure" will be kept up in Controllers' Offices. They will be prepared in the ordinary Form No. 51 for Sub-journals. There will be a Register for each division ; the Registers will also be separate for Buildings and Roads, for Irrigation, for State Railways, for Provincial Funds and for Local Funds ; and the entries will be kept in distinct folios for each of the following heads :—

1.—No estimate.
2.—Excess over estimate.
3.—No appropriation.
4.—Excess over appropriation.
5.—Miscellaneous irregularities, including works for which revised estimates are likely to be required.

Only those items which are objectionable on account of either absence of or excess beyond estimate or appropriation to the extent of Rupees 200 and Rupees 500, respectively, will be posted into the Register.

33-B. The mode of posting the Register will be as follows :—The amount at which the objectionable expenditure stands at *the close of each month,* under either of the five heads specified above, will be posted in the column of that month. Items remedied during any month will be entered in red ink in the column of that month. The total of the black ink figures in the

column of any month will represent the amount of objectionable expenditure outstanding at the close of that month under the particular head concerned. Under the items—

1.—No estimate,
2.—Excess over estimate,
5.—Miscellaneous irregularities,

any amounts outstanding at the close of the year will be entered in the proper column in the Register of the new year.

33-C. A monthly abstract in Form No. 50-A (an additional column being added for "Miscellaneous Irregularities)" showing in a lump sum for each head the balance of irregular outlay outstanding in the accounts of each Division, will be furnished to the Accountant-General, Public Works Department. This will be accompanied by a statement drawn up in Form No. 50-B, in which all *serious irregularities* will be reported. This statement should include those works in which *large amounts* are involved, and for which revised estimates are likely to be required, but which to current date have not been exceeded. In bringing forward such items the Controller should fully explain on what grounds he considers a revised estimate will be necessary.

Public Works Forms, Part ii.

Add Form No. 50-B.

(This order applies to Madras and Bombay.)

Register of Objectionable Items to be kept up in the Form prescribed for the Sub-Journal (Form No. 51) in the manner illustrated below.

Estimate.		Appropriation.		Particulars.	Amount brought forward from previous year.	Transactions of the year. Objectionable Outlay to the end of								Total.
No.	Amount.	No.	Amount.			April.	May.	June.	July.	August.	—	—	—	
	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
				No Estimate.										
				Work A. B.	700	840	960	1,030	**1,030**	Estimate No. , dated sanctioned by Local Government for Rs. 5,700.				
				„ C. D.	580	780	950	1,085	1,265					
				Total...	1,280	(A) 1,620	(A) 1,910	(A) 2,115	(A) 1,265					
				Excess over Estimate.										
14	5,000	...	.....	Work E. F.	...	417	535	635	**635**	Revised estimate No. , dated sanctioned for Rs. 6,500.				
89	7,000	...	.....	Repairs G. H.	...	210	390	560	740					
				Total...	...	(A) 627	(A) 925	(A) 1,195	(A) 740					
				(And so on for the remaining heads, a separate folio being given to each head.)										

Note—

(1.)—A A above represent the figures to be entered in the Abstract Form No. 50 A submitted to Accountant-General, Public Works Department.

(2.)—Under the heads "Excess over estimate" and "Excess over appropriation," the excess expenditure only is entered in the Register, not the total expenditure on the work.

FORM NO: 50 B. Paras. 33—33 C. Chap. XX, Sec. ii.

Statement showing the serious irregularities in the accounts of *for the month of* 187 .

Name of Executive Engineer.	Division.	Name of Work, etc.	Amount of Estimate or Appropriation.	Excess Expenditure. During the Month.	Excess Expenditure. To end of Month.	Remarks and explanations of Controller.
		(No estimate) (items).				
		(Excess over estimate) (items).				
		No appropriation (items).				
		And so on for the remaining heads.				

Note.—This statement should be arranged in the same order as the Abstract Form No. 50 A.

Proceedings of the Madras Government, Public Works Department,
28th May 1874.

No. 544. ORDER THEREON, 28th May 1874, No. 1,415.

ACCOUNT, No. 29.

COMMUNICATED to the Controller of Public Works Accounts for information and guidance.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Officiating Controller of Public Works Accounts.

Exd. E. C. Shunker.
Spare Copies

415

Comd to the Controller of pay Accounts

for information & guidance

Genl

2/12

To Controller

Capt. de Mill

573-574

Pub: Works 1874 Dept.
Apo: of Govt for Mag No: 2727.

9C

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

To

CIRCULAR No. 24 PUBLIC WORKS.

Dated April 13, 1874.
Received May 7 1874.

Encls: 2

27-1v

Cost. of HST-B Madras.

PUBLIC WORKS.

To

The Govt of P. W. D.

Rec'd

Read 2.

G. O. 28th May 1874. No. 1415

Nos. 543-544

Objectionable Expenditure

Circular from the Govt of India, communicating instructions for the preparation of Returns of Objectionable expenditure, and to the Controller of Pay Accounts