

[For Heads of Departments.]



Circular No. XV Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

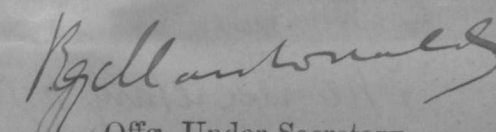
General.

Simla, the 8th October, 1888.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Biluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Superintendent of Works, Simla Imperial Circle.
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.

The following is forwarded to the Local Governments, Administrations and Officers noted in the margin for information and guidance.

By order,


Offg. Under Secretary.

No. 4958, dated Simla, the 8th September, 1888.

RESOLUTION.—By the Government of India, Department of Finance and Commerce.

Read again—

Resolutions in this Department, Nos. 1959 and 1661, dated respectively the 31st July 1873 and 18th June 1884.

Read also the following extracts from recent Despatches of the Secretary of State for India:—

Paragraph 8 of Despatch No. 115 (Military), dated 17th May 1888.

Your Government will, I am sure, agree with me in holding it to be a principle of the first importance that, except under the stress of quite exceptional or unforeseen circumstances, no expenditure shall be made during any year which has not been already provided for in the regular estimates for that year, and accordingly, even had the need of the proposed general increase to the Department been more conclusively established than I hold it to be, I should have been unable to accord my sanction to the introduction of a supplementary estimate for the purpose.

Paragraph 32 of Despatch No. 190 (Financial), dated 26th July 1888.

It is the standing order, as embodied in the Civil Account Code, that, "save for exceptional reasons, expenditure for which no provision has been made in the estimates of the current year should not be proposed, and cannot be sanctioned." I am of opinion that this rule should be enforced much more strictly than seems to be the practice in dealing with applications for an increase of expenditure during the current year; that in the really exceptional cases where it has to be incurred, the Financial Department, if able to do so, should especially report that the expenditure can be met by savings in other directions, or from the surplus provided in the Budget; and that, if this is impracticable, your Government should before authorising the expenditure, consider the question of the manner in which the cost is to be defrayed before submitting the proposals to the Home Government for sanction.

The Secretary to the Government of Madras.
Public Works Department.

RESOLUTION.—In the Resolutions read above, it was decided that, save for exceptional reasons, no expenditure should be proposed or sanctioned unless provision had been made for it in the estimates of the year; and Local Governments and Heads of Departments were requested to state distinctly, in all applications for sanction to expenditure, whether provision for the proposed charge had or had not been made in the Budget Estimate of the year, and, if not, whether it could be met from savings in the existing grants. The Secretary of State for India has drawn attention to these instructions in the extracts from the Despatches quoted above, and in view of the necessity for their strict application, the Governor General in Council directs that these extracts shall be communicated to, and the instructions in them carefully observed by, Local Governments and Heads of Departments.

ORDER.—Ordered, that the Resolution be communicated to the several Departments of the Government of India; to the several Local Governments and Administrations; to the Heads of Departments under the Department of Finance and Commerce; to the Comptroller and Auditor General; and to the Accountants General and Comptrollers for information and guidance.

Recorded with
reference to G.O. 3242 W
of 12th October 1888.
of 2nd October 1888.

Wm
5.11.88

Wm
5/11/88

15 May

176/11 5/11

20/11/88