

- (1) பக்கங்களின் எண்ணிக்கை 4
 (2) புதுக்கித் திருப்பிய நாள் 25/4/89
 (3) ஆதாரங்குறிப்பவர் கருக்கொப்பம் [Signature]

தமிழ்நாடு ஆவணக் காப்பகம்.

(56)

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	14/19	அச்சகம் பலவகை
நாள் :	28 5 1989	1989

மடிக்கலோ கண்டபடி கையாளலோ கூடாது

2 sheets 228

ஆவண, எண்-1-18,000-18-0-89.

For Heads of Departments.]

1419

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,

R. G. MACDONALD,
Offg. Under Secretary.

No. 4953, 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.

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.

No. 3529 tr d/6th Jun 1888

*Recorded with reference to
G.O. 3242 tr d/12 Oct 1888*

(Ed) tr L. G. B.

[For Heads of Departments.]

Circular No. XI Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Calcutta, the 1st May 1889.

Procedure for submission of proposals for expenditure not provided for in Budget Estimates.

The following is forwarded to the Officers noted in the margin for information and guidance, with the remark that the form prescribed in the Finance Department Resolution cannot be conveniently introduced into the Public Works Department. Applications for re-appropriations within Budget grants should be submitted, as heretofore, in Form No. 41H, as prescribed in Public Works Department Code, Vol. II, Chapter XV, paragraph 199, but in submitting applications for additional grants the information required in column 5 of the form should invariably be supplied.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Barma, 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 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.

For information.

The Military Department.
The Finance Department.

By order,

W. J. Sullivan Captain,
for Offg. Deputy Secy. to the Govt. of India.

No. 251, dated 14th January 1889.

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—
No. 4953, dated 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 33 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.

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

*To The Secretary to the Government of Madras
P. W. Dept*

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.

RESOLUTION.—The Governor General in Council now directs that every proposal for increased expenditure, which is submitted for the sanction of the Government of India, shall be accompanied by a statement in the following form:—

Major and Minor Heads of Account under which the proposed expenditure will fall.	Sanctioned grants for Major and Minor Heads.	Recorded outlay against those grants by latest available accounts.	Proposed reductions in sanctioned grants from which the expenditure will be met.	Explanation, if no reappropriation is considered possible. In such cases the urgency and necessity for the outlay must also be explained.
1	2	3	4	5

Note.—In sanctioning, the reduced grants from which transfers are made will be stated for the information of the Audit Officers.

ORDER.—That this Resolution be communicated, for information and guidance, to all Departments of the Government of India, to all Local Governments and Administrations, to the Commissioner of Northern India Salt Revenue, the Director General of the Post Office of India, the Head Commissioner of Paper Currency, the Mint Masters, Calcutta and Bombay, the Comptroller and Auditor General, and to all Accountants General and Comptrollers.

1419 W 4 Copies given to R. Office
1-6-89

Communicated to officers concerned with continuation of S. A. No. 3242 W of 12th October 1888.
3242 W of 12th October 1888

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No. 3242 W of 2/10/88 (2)

Government of India Central Printing Office.—No. 19 P. W. D.—65-89.—660.

20/5 24/5
To the Chief Clerk for the Government of India
To the Chief Clerk for the Government of India
To the Chief Clerk for the Government of India
To the Chief Clerk for the Government of India