

5. Although it is sometimes, in occasional extraordinary circumstances, necessary for an expending officer to disburse money or to engage to do so, in the absence of one or both of these conditions, he must remember that he is taking upon himself a responsibility for which he has to give a due account, and he is bound at once to report his action for regularization.

ORDER.—Ordered, that a copy of the above Resolution be communicated to all Departments of the Government of India; to all Local Governments and Administrations; to the Heads of Departments subordinate to the Finance and Commerce Department; to the Comptroller and Auditor General; and to all Accountants General and Comptrollers.

List B

605.C

Remind 31/5/94

Ref: 30.5.94

No. 1432 W. d. 9th June 1894.

Recorded with reference to No. 1395 W. d. 6th June 1894

CRS 16/6

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+ on Ch 6011

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1395 W 6/6/94

2 Oct 1894 - 27-6-94

all out 21/6

with order

21.9/6

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12/6

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Recd: 30.5.94

(40)

No. 1661-G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Adoption of measures for the due observance of all practicable economy in the expenditure of Government.

Simla, the 19th May 1894.

The Governments of Madras and Bombay, Public Works Department, General and Railway Branches.
The Governments of Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Rajputana, Central India, and Baluchistan.
The Accountant-General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Central Division, Lucknow and Assam.
The Director General of Telegraphs.

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

By order,

E. H. Walker

Under Secy. to the Govt. of India.

No. 2162-Ex., dated Simla, the 30th April 1894.

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

At a time when it is necessary in an especial degree to observe all practicable economy in the expenditure of Government, it is advisable to remind both expending and controlling officers of the duty incumbent upon them of scrutinizing and reducing to the lowest amount, consistent with the proper administration of the public service, the expenditure which they have to incur or to control.

2. There are large branches of expenditure, such as those connected with "contingencies," "supplies and services," "travelling allowances," and the like in which it is necessary, for purposes of economy, that the expenditure should, from the very beginning of the year, be regulated with the view not only of keeping within the Budget Estimates (which is the ordinary obligation of every officer concerned), but of keeping well within them, if possible, so as to effect as large a saving as practicable.

3. Moreover, experience shows that in the larger supply departments especially, new demands arise during the year which it may have been impossible to foresee in time for entry on the estimates. In the current year the door must practically be shut against extra grants, and it behoves every administering officer concerned to prepare, by economies enforced from the beginning of the year, to meet these new and unforeseen charges by reappropriations of his original estimates.

4. The Governor General in Council considers it desirable also, with reference to the present necessity for strict control of expenditure, to remind all officers that for the incurring of expenditure two conditions must be present *independently*—

(1) The expenditure must be within the limits of the originally sanctioned Budget Estimate, or of some "extra grant" sanctioned by competent authority in addition to the original estimate.

(2) The expenditure must have been sanctioned, as expenditure, by superior authority, unless it is within the sanctioning powers of the expending officer.

Neither of these two conditions implies the other, and it is the duty of the expending officer to satisfy himself that both are present.

To
The Secretary to the Govt. of Madras. with 6081
Public Works Department.

5. Although it is sometimes, in occasional extraordinary circumstances, necessary for an expending officer to disburse money or to engage to do so, in the absence of one or both of these conditions, he must remember that he is taking upon himself a responsibility for which he has to give a due account, and he is bound at once to report his action for regularization.

ORDER.—Ordered, that a copy of the above Resolution be communicated to all Departments of the Government of India; to all Local Governments and Administrations; to the Heads of Departments subordinate to the Finance and Commerce Department; to the Comptroller and Auditor General; and to all Accountants General and Comptrollers.

No. 14321. dt 9th June 1894

Recorded with
reference to G. O. No. 13951.
dt 6th June 1894

(Sd) J.P.
W.

2048
30/5/94
To R

No. 1661-G.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
GENERAL.

Adoption of measures for the due observance of all practicable economy in the expenditure of Government.

Simla, the 19th May 1894.

The Governments of Madras and Bombay, Public Works Department, General and Railway Branches.
The Governments of Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Rajputana, Central India, and Baluchistan.
The Accountant-General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Central Division, Lucknow and Assam.
The Director General of Telegraphs.

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

By order,

G. H. Walker

Under Secy. to the Govt. of India.

No. 2162-Ex., dated Simla, the 30th April 1894.

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

At a time when it is necessary in an especial degree to observe all practicable economy in the expenditure of Government, it is advisable to remind both expending and controlling officers of the duty incumbent upon them of scrutinizing and reducing to the lowest amount, consistent with the proper administration of the public service, the expenditure which they have to incur or to control.

2. There are large branches of expenditure, such as those connected with "contingencies," "supplies and services," "travelling allowances," and the like in which it is necessary, for purposes of economy, that the expenditure should, from the very beginning of the year, be regulated with the view not only of keeping within the Budget Estimates (which is the ordinary obligation of every officer concerned), but of keeping well within them, if possible, so as to effect as large a saving as practicable.

3. Moreover, experience shows that in the larger supply departments especially, new demands arise during the year which it may have been impossible to foresee in time for entry on the estimates. In the current year the door must practically be shut against extra grants, and it behoves every administering officer concerned to prepare, by economies enforced from the beginning of the year, to meet these new and unforeseen charges by reappropriations of his original estimates.

4. The Governor General in Council considers it desirable also, with reference to the present necessity for strict control of expenditure, to remind all officers that for the incurring of expenditure two conditions must be present *independently*—

(1) The expenditure must be within the limits of the originally sanctioned Budget Estimate, or of some "extra grant" sanctioned by competent authority in addition to the original estimate.

(2) The expenditure must have been sanctioned, as expenditure, by superior authority, unless it is within the sanctioning powers of the expending officer.

Neither of these two conditions implies the other, and it is the duty of the expending officer to satisfy himself that both are present.

The Joint Secretary to the Govt. of Madras,
Public Works Department,
Railway Branch.

W 428C

No. 1661-G.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

GENERAL.

Adoption of measures for the due observance of all practicable economy in the expenditure of Government.

Simla, the 19th May 1894.

The Governments of Madras and Bombay, Public Works Department, General and Railway Branches.
The Governments of Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
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The Consulting Engineers to the Government of India for Railways, Calcutta, Central Division, Lucknow and Assam.
The Director General of Telegraphs.

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

By order,

G. H. D. WALKER,
Under Secy. to the Govt. of India.

No. 2162-Ex., dated Simla, the 30th April 1894.

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

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