

Public Works (1897) Department.

G.O., No. 2914 W

DATED 18 October 1897

[Despatch Abstract.]

Outlay in excess of appropriation Pro.
Ld. Secy Comtg. to Local Boards and
municipal Councils P.W. Pro. regarding
the need for Govt. sanction to — under
funds ^{other} than Imperial and Provincial
records

18/10/97

[illegible]

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

0.2.5543 R16/10

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

G.O., No. 2407 W., dated 31st August 1897.

Read—the following papers :—

From Lieutenant-Colonel C. C. RAWSON, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department (through the Examiner, Public Works Accounts), dated Chepâk, 2nd June 1897, No. 162 W.

I have the honour to request that sanction of Government may be obtained to the Examiner, Public Works Accounts, passing the excess expenditure of Rs. 6 incurred over the grant of Rs. 5,925 under Incorporated Local Funds—Repairs—Communications, for the Tanjore division, for 1896-97.

The excess is so small that it requires no special explanation.

No. 1803 D./A.

Forwarded.

4th June 1897.

(Signed) E. A. DENNYS,
Examiner, Public Works Accounts.

Office-note to the Examiner, Public Works Accounts, dated 15th June 1897, No. 2879 C.

For favour of remarks as to whether the sanction of Government is necessary to admit the excess outlay which is less than Rs. 500.

(Signed) C. H. B. BURLTON,
Under Secretary to Government.

Office-note from the Examiner, Public Works Accounts, dated 18th June 1897, No. 1944 D./A.

Yes. Please see G.O., No. 2206 W., dated 5th September 1894.

Office-note to the Examiner, Public Works Accounts, dated 7th July 1897, No. 3119 C.

G.O., No. 2206 W., dated 5th September 1894, quoted by you refers to outlay without appropriation and requires that an allotment should be made during the year in which expenditure is to be incurred, as the equilibrium between the grant and the outlay will be disturbed if no appropriation is made.

2. The case now in question is outlay in excess of appropriation. No allotment can now be made as the official year has already expired and the equilibrium between the grant and the expenditure will not therefore be left undisturbed even if the excess is sanctioned by Government.

3. It is utterly impossible for executive officers to work up to the very pie of their grant, and it does not seem fair to insist upon those officers obtaining the sanction of Government to trifling excesses.

4. Please reconsider your office-note under reply in the light of the above remarks and let me know whether you still consider the sanction of Government necessary to the excess outlay of Rs. 6 in the present case and to other excesses of Rs. 500 and less.

(Signed) D. McNEIL CAMPBELL, Col., R.E.,
Secretary to Government.

Office-note from the Examiner, Public Works Accounts, dated 22nd July 1897, No. 2325 D./A.

Although, strictly speaking, G.O., No. 2206 W., refers to outlay without appropriation, it has, I find, always been taken by this office to apply equally to outlay in excess of appropriation; and the practice (hitherto accepted by Government) has been to report all cases of excesses in the Provincial objectionable item statements, and orders of Government have regularly been passed on them. I can, however, see no good reason for continuing this practice, and if Government wish that in cases like this, i.e., after the official year has expired, items only of excess over appropriation over the 500 limit should be reported for their orders, I will, on being told so, give instructions accordingly.

5. In the meantime, it will be taken for granted that the item of Rs. 6 in question may be formally passed.

Order—No. 2407 W., dated 31st August 1897.

In G.O., No. 2206 W., dated 5th September 1894, it was ruled that in the case of all funds other than Imperial and Provincial, a formal appropriation was necessary both for new as well as incomplete works, even if the expenditure was Rs. 500 and less, as otherwise the equilibrium between the grant and the outlay would be disturbed. Through some misapprehension this order was held to apply to outlay of Rs. 500 and less in excess of appropriation noticed after the close of the official year, and sanction of Government has been applied for to such excesses. The Examiner is now of opinion that there is no good reason for continuing the practice, and that only excesses of over Rs. 500 should be treated as objectionable. The Government concurs in this view and directs that it be adhered to in future.

2. It is observed that the Examiner has, pending this decision, passed the outlay of Rs. 6 incurred in excess of grant under Incorporated Local—Repairs—Communications, in the Tanjore division, during 1896-97.

(True Extract.)

(Signed) F. J. WILSON,
Under Secretary to Govt., P.W.D.

To Superintending Engineers.

„ the Consulting Architect to Government.

„ the Examiner, Public Works Accounts.

„ the Court of Wards, through the Revenue Department.

„ the Local and Municipal Department, with copy of G.O., No. 2206 W., dated 5th September 1894.

„ the Marine Department.

ORDER—No. 1817 L., dated 20th September 1897.

Communicated to all Local Boards and Municipal Councils.

(True Extract.)

To all Presidents of District Boards.

„ all Chairmen of Municipal Councils.

„ the Public Works Department.

Exd. C. M. Thumbuswamy.

[Appendix.]

APPENDIX.

G.O., No. 2206 W., dated 5th September 1894.

Read—again G.O., No. 3245 W., dated 6th December 1890.

Order—No. 2206 W., dated 5th September 1894.

In paragraph 59, chapter XIV, volume II of the Public Works Code, it is laid down that a formal allotment of funds is not necessary in the case of works continued from a previous year and likely to be completed in the current year with an expenditure not exceeding Rs 500. The equilibrium between the budget grant and the expenditure is not likely to be disturbed by this procedure in the case of Imperial and Provincial funds, as such small excesses will usually be counterbalanced by savings on other items. In the case of works executed from funds other than Imperial and Provincial, the excesses are not likely to be thus counterbalanced, and it was directed in the order quoted above that this code rule should not apply to such expenditure, a formal appropriation of funds being necessary whether the work is a new, or an incomplete, one. As it is desirable to maintain the local ruling notwithstanding the introduction of the Government of India Code, it is now accordingly revived and should be acted on by Superintending Engineers.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
„ the Consulting Architect to Government.
„ the Examiner, Public Works Accounts.
„ the Revenue Department.
„ the Financial Department.