

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 5023.

DATED 24 Sept^r

Re

[Despatch Abstract.]

Forwarding to the Court of Wards & Public Works, Dept.
directing that the view of the Examiner, concurred in
by Govt., that outlay in excess of appropriation
of Rs. 500 and less under funds other than Imperial
and Provincial noticed after the of the official
year need not be reported for sanction of Govt.,
and that only excess of over Rs. 500 should be treat-
ed as objectionable, be adhered to in future.

BACK PAPERS.

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

FURTHER PAPERS.

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

GENERAL.
ACCOUNT.

Government (1897) of Madras. PUBLIC WORKS.

Recd.

Enclosures

Regd.

1897.

Spare copies

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

G.O. No. 5023 d/24 Sept 97

forwarded.

AUGUST.

25/8/97

The Court of wards
Copy to the Board of Revenue

Outlay in excess of Appropriation

Directing that the view of the Examiner, concurred in by Government, that —
of Rs. 500 and less under funds other than Imperial and Provincial, noticed after
the close of the official year need not be reported for sanction of Government, and that
only excesses of over Rs. 500 should be treated as objectionable, be adhered to in
future.

21/9/97

20-9-97

26/8/97

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

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 Chepak, 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.

(Signed) E. A. DENNYS,
Examiner, Public Works Accounts.
4th June 1897.

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.

2. 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.)

Under Secretary to Government.

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.

Exd. T. K. Narayana Aiyangar.

When given for copying _____
When copied _____
When examined _____
When signed _____

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READ AGAIN G.O., No
189

DATED

CURRENT No.

ENCLOSURE TO O. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILLED UP, BRING MEANT FOR DISPATCH
IN ORIGINAL.

N.B.—

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