M.R.O. 1—77,000—8-6-37.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

[illegible] DEPARTMENT.

G.O. No. 2005 Press Mis.

321-25

Dated 31-7- 1871.

Not to be folded or roughly handled

No. 527. Read the following Endorsement of the Controller of Public Works Accounts, dated Madras, 20th July 1871, No. 1,115 :—

Circular letter from the Accountant-General, Public Works Department, to the Controller of Public Works Accounts, dated Simla, 28th June 1871, No. 22.

In Circular No. 8 of 1871, the Government of India drew attention to the gravity of the extent to which our rules respecting estimates and appropriations were being habitually disregarded, and called for reform. In forwarding to Controllers that Circular, in which I was desired to issue subsidiary orders, I required in my Circular No. 9 that all cases of expenditure, in which there was entire absence of either estimate or appropriation (by which I intended to refer to the two most serious classes of irregularities) should be reported to the Local Government or Administration, and to me, specifically, by letter.

2. As my Circular was a sequence to and accompanied the Government Circular, and the two would, in proper course, be read together, I did not suppose that the meaning of my instructions, as being applicable only to the serious cases referred to in the Government Circular, could be misunderstood, and that the special and troublesome procedure I enjoined could be supposed to apply to petty cases, still less to cases which, both by the letter and the spirit of the code rules, are excluded from the category of irregularities.

3. But I find that this mistaken meaning has been given to my Circular. One Controller has gone so far as to include an item of eight annas in his report of expenditure without formal estimate and appropriation.

4. I have now, therefore, the honour to explain that my Circular No. 9 is to be read in conjunction with Government Circular No. 8, and that my instructions are to be held to apply only to cases of serious irregularity of the nature described.

5. If expenditure of Rupees 200 without estimate, or of Rupees 500 without appropriation, is incurred, and if it is wholly without excuse—for, if merely a continuation from last year, it is by code rules excusable pending reasonable lapse of time; and if, on its coming to light, the Controller makes all reasonable efforts, in his duty to the Local Government or Administration and to the executive branch, to get the omissions rectified, and fails, then he should report the items as directed, describing the circumstances and showing wherein, or with whom, lies the hitch or blame.

6. When the code rules exclude an item from being irregular, or give it a margin for time, etc., it should not be reported. If an item is irregular for omission of either estimate or appropriation, the Controller, in ordinary course, points out the omission to the proper parties. If this is successful within a reasonable time (a fortnight, for instance, as with the statement of objectionable items, when the persons concerned are accessible), no notice need be taken nor report made. But if it fails, then, and only then, does the case become one of real and deliberate irregularity requiring it to be reported.

7. In making the report by letter, a dry or meagre statement is not sufficient; the very origin of the need of the report, that the case is one of a serious breach of rule, makes it incumbent that the circumstances should be as fully and clearly described as possible, in order that the superior authorities may not be under any

avoidable mistake as to where the hitch or blame rests. From this you will understand that it is not intended that any case should thus be reported by letter, as to which you have not endeavoured for a reasonable period to get all the explanation in your power.

8. Briefly the circulars under reference were intended to indicate that a special report should be made of those cases of the two worst descriptions of irregularity liable to occur in our department, which the Controller should have failed to get made regular after making reasonable efforts and references to the proper parties.

SUBMITTED for the information of Government.

2. The submission of *special* reports of irregular outlay will, for the future, be regulated by this office in accordance with the instructions of the Accountant-General of the Public Works Department, the monthly Statements of Objectionable Items being rendered, as usual, within a fortnight after the despatch of the accounts.

(Signed) S. BROCK,
Controller of Public Works Accounts.

No. 528. ORDER THEREON, 31st July 1871, No. 2,005.

ACCOUNT, No. 48. ORDERED to be recorded.

(True Extract.)
(Signed) A. deC. SCOTT, Captain, R.E.,
Under-Secretary to Government.

Exd. S. T. Augustin.

Circular No. 22 of 1871.

[*For Controllers only.*]

FROM

THE ACCOUNTANT GENERAL,
PUBLIC WORKS DEPARTMENT,

TO

THE CONTROLLER OF PUBLIC WORKS ACCOUNTS,

SIMLA, JUNE 28, 1871.

SIR;

IN circular No. 8 of 1871, the Government of India drew attention to the gravity of the extent to which our rules respecting estimates and appropriations were being habitually disregarded, and called for reform. In forwarding to Controllers that circular, in which I was desired to issue subsidiary orders, I required in my circular No. 9 that all cases of expenditure, in which there was entire absence of either estimate or appropriation (by which I intended to refer to the two most serious classes of irregularities) should be reported to the Local Government or Administration, and to me, specifically, by letter.

2. As my circular was a sequence to and accompanied the Government circular, and the two would, in proper course, be read together, I did not suppose that the meaning of my instructions, as being applicable only to the serious cases referred to in the Government circular, could be misunderstood, and that the special and troublesome procedure I enjoined could be supposed to apply to petty cases, still less to cases which, both by the letter and the spirit of the code rules, are excluded from the category of irregularities.

3. But I find that this mistaken meaning has been given to my circular. One Controller has gone so far as to include an item of eight annas in his report of expenditure without formal estimate and appropriation.

4. I have now, therefore, the honor to explain that my circular No. 8 is to be read in conjunction with Government circular No. 9, and that my instructions are to be held to apply only to cases of serious irregularity of the nature described.

5. If expenditure of Rs. 200 without estimate, or of Rs. 500 without appropriation, is incurred, and if it is wholly without sanction—for, if merely a continuation from last year, it is by code

rules excusable pending reasonable lapse of time ;—and if, on its coming to light, the Controller makes all reasonable efforts, in his duty to the Local Government or Administration and to the executive branch, to get the omissions rectified, and fails, then he should report the items as directed, describing the circumstances and showing wherein, or with whom, lies the hitch or blame.

6. When the code rules exclude an item from being irregular, or give it a margin for time, &c., it should not be reported. If an item is irregular for omission of either estimate or appropriation, the Controller, in ordinary course, points out the omission to the proper parties. If this is successful within a reasonable time (a fortnight, for instance, as with the statement of objectionable items, when the persons concerned are accessible), no notice need be taken nor report made. But if it fails, then, and only then, does the case become one of real and deliberate irregularity requiring it to be reported.

7. In making the report by letter, a dry or meagre statement is not sufficient ; the very origin of the need of the report, that the case is one of a serious breach of rule, makes it incumbent that the circumstances should be as fully and clearly described as possible, in order that the superior authorities may not be under any avoidable mistake as to where the hitch or blame rests. From this you will understand, that it is not intended that any case should thus be reported by letter, as to which you have not endeavoured for a reasonable period to get all the explanation in your power.

8. Briefly the circulars under reference were intended to indicate that a special report should be made of those cases of the two worst descriptions of irregularity liable to occur in our Department, which the Controller should have failed to get made regular after making reasonable efforts and references to the proper parties.

I have the honor to be,

SIR,

Your most obedient Servant,

J. J. McLEOD INNES,

Accountant General.

No. 1115

Submitted for the information of Government.—

2. The submission of

6

Special reports of irregular outlay will, for the future, be regulated by this office in accordance with the instructions of the Accountant General of the Public Works Department, the monthly Statements of Objectionable Items being rendered, as usual, within a fortnight after the despatch of the accounts.—

Office of the Controller of Public Works accounts
Madras 20th July 1871.

S. Hoole
Controller of P.W. Accounts.

To,

The Secretary to Government,
Public Works Department,
Fort Saint George.

P.W. 1871. Sept.

No. 3492.

From,
The Controller of P.W. Accounts,
To,
The Secretary to Government
Public Works Department,
Fort Saint George.

Dated 20th
Rec'd 21st } July 1871.

No. 1115.

Submitting for information Accountant General's (Public Works Department) Circular No. 22 of 1871, explaining what irregularities only as regards Estimates and Appropriations are to be reported to himself and the Local Government.

No. 2065 Dated 31st July 1871

No. 2065 S.
Dated 4th Sept. 1871.

Fol. 5 pages
31st July 1871.

6 22 July/71 R. 25th

No 3492

Govt. of Madras.

PUBLIC WORKS.

To

Dated.

Rcd.

Rcd.

G. O. 31st July 1871. No. 2065.

Nos. 527 & 528

Irregular Expenditure.

Endorsements of the Comptr.

on a Circular from the

Acct. Genl. to Regarding

Irregular expenditure,

recorded.