M.R O. 1—77,006—8-6-37.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 2096 Press / Mis.
168-69
Dated 16-8 1871.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 16th August 1871.

No. 168. Read the following letter from the Deputy Secretary to the Government of India, Public Works Department, (Account—General,) to the Secretary to the Government of Madras, Public Works Department, dated Simla, 31st July 1871, No. 494 A—G —

I AM directed to acknowledge the receipt of your letter, No 1,678, dated 22nd ultimo, submitting, for consideration of the Government of India, the question of the procedure introduced by the Accountant-General in this department of requiring Controllers of Public Works Accounts to report, specially by letter, to the Local Government or Administration and to the Accountant-General every item of expenditure incurred either without an estimate having been sanctioned or funds specifically provided or appropriated.

2. In reply, I am to observe that the Controller appears to have misunderstood the Accountant-General's Circular, having failed to read it with its context, the Public Works Circular, No. 8, dated 13th March 1871, which it forwarded. The Accountant-General has since issued instructions* to prevent further misunderstanding, and to ensure the reports being restricted to only very serious cases, as was originally intended, and the Government of India hopes that the inconvenience complained of will now no longer be felt.

* Accountant-General's Circular, No. 22, of 1871, (copy annexed)

No. 169. ORDER THEREON, 16th August 1871, No. 2,096.

ACCOUNT, No. 19.

COMMUNICATED to the Controller of Public Works Accounts.

(True Extract.)

Captain, R.E.,
Under Secretary to Government.

To the Controller of Public Works Accounts,
with copy of letter No 1,678, dated 22nd June 1871.

Exd. S. T. Augustin.

the Public Works Circular, No. 8, dated 13th March 1871, which it forwarded. The

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 excuse—for, if merely a continuation from last year, it is by code

The Public Works Circular No 8, dated 13th March 1871, which is it forwarded The

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.

All communications should be addressed to the Secretary

No. 494 J.

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

To

The Secretary to the Govt of Madras
Public Works Department

Simla, 31st July 1874.

Sir,

I am directed to acknowledge the receipt of your letter No 1658 dated 22nd ultimo, submitting for consideration of the Government of India the question of the procedure introduced by the Accountant General in this Department of requiring Controllers of Public Works Accounts to report specially by letter to the Local Government or Administration and to the Accountant General every item of expenditure in our bills either without an estimate having been sanctioned or funds specifically provided or appropriate

2. In reply I am to observe that the Controller appears to have misunderstood the Accountant General's Circular having failed to read it with its context the Public Works Circular No 8, dated 13th March 1871, which it forwarded. The recommendation

Accountant General has received instructions to prevent further misunderstanding and to ensure the reports being restricted to only very serious cases, as was originally intended, and the Government of India hopes that the inconvenience complained of will now no longer be felt

(Alp'Cir: h=227 p.m. Copy annexed)

I have the honour to be,
Sir,
Your most obed.t Servt

J.J. McLeod Innes,
Dep.y Secy to the Govt of India

JJI
27/7/71

P. W. 1871 Dept
No. 3763.

From.
The Government of India

Dated 31st July } 1871.
Rec'd 8th Augt }
Enc: one. No. 494 A.S.

Affording information regarding the procedure intended by the Accountant Genl of requiring the Controller of P. W. Accounts to report specially by letter to the Govt of India and to the Central Office of Account at Calcutta every item of expenditure which is incurred without sanction.

Pub. Works Dept. Cash. Book. Vol. 1871 Pages 24-25
Volume 389
Cash. Book. 1871
Pub. Works Dept. Vol. 1871
Pages 24-25

No. 2095.
Communicated to the Controller P. W. Accounts
Dated
Received
Recd 17/8/71

and the Central Office of Account at Calcutta every item of expenditure which is incurred without sanction. Communicated to the Controller

No. 3763.

Govt of Madras.

PUBLIC WORKS.

To The Secretary to Govt Public Works Department

Dated.

Recd End 1/

G O 16 Aug 71, No 2096.

Nos. 1681 163

Letter from the Secretary to Govt
offering information
on the reference made
regarding the procedure
to be observed by the Revd
Chaplains requiring the Chaplains
to depute specially by
letter the performing Burial