M.R.O. 1—77,006—3-6-37.

(1) Number of pages 4

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 2465 Press / Mis.

461-462

Dated 27-9-1871.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 27th September 1871.

No. 461. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 5th September 1871, No. 1,503 :—

ADVERTING to the explanation of the term "Incomplete Works" conveyed in the Proceedings of Government of the 30th ultimo, No. 2,219, I have the honour, following the course prescribed in the Circular * of the Accountant-General of the Public Works Department, No. 22, dated 28th June 1871, to submit a statement of unauthorized outlay from Local Funds appearing in the accounts of some of the Range Officers of the 6th Division up to the 30th June 1871 :—

* Recorded in G. O., No. 2,005, dated 31st July 1871.

Statement of unauthorized outlay appearing in the Accounts of the undermentioned Ranges of the 6th Division up to the 30th June 1871 :—

Range.	Items.	Estimate.	Total Expenditure up to the 30th June 1871.	Grant for 1871-72.	Expenditure in 1870-71 up to 31st March 1871.	Expenditure in 1871-72 up to 30th June.
	DISTRICT ROAD FUND.	RS.	RS.	RS.	RS.	RS.
	COMMUNICATIONS.					
	Original Works.					
Combaconum	Repairing Road No. 15 from Combaconum to Needamungalum for metalling	9,770	2,563	..	...	2,563
Manargoody	Bridge on Road No. 15 for the passage of surplus water	3,500	2,381	...	...	2,381
	Repairs.					
Combaconum	Repairing masonry works on Road No. 15 ...	1,500	959	...	...	959
Do. ...	Sanding Road No. 11 ...	1,100	750	...	...	750

2. These works having had allotmerts provided for them in the past official year, the Superintending Engineer, treating them as "Incomplete Works," authorized their prosecution in 1871-72, but I have already reported that no outlay on any of the roads in question was incurred, or recorded in the accounts of Range Officers, up to the 31st March last. In replying to the objections raised by this office to the unauthorized expenditure, the Superintending Engineer remarks that funds will be provided in the revised Local Fund Budget for 1871-72 which is under preparation by the Local Fund Board.

3. Irrespective of the items now specially reported, there are cases in which expenditure has been unauthorizedly incurred from Local Funds, but as the outlay, if upon a sanctioned estimate is within Rupees 500, or without a sanctioned estimate falls below the limit of Rupees 200 prescribed in the circular already quoted, the works are not included in the present statement. They appear, however, in my monthly returns of Objectionable Items, but as those statements,

so far as respects Local Fund outlay, are, under the orders of Government, submitted to them *through the Board of Revenue*, it is possible that the items have not yet come under notice.

4. Under the head "Incomplete Works," that is, works left unfinished on the 31st March last, and unprovided with specific *Budget* grants in 1871-72, expenditure is being incurred on 47 items under "Local." The delay in assigning funds for these works is probably owing to the new arrangements for the administration of the Local Funds of this Presidency, and to the revised Local Fund Budgets having to be submitted to and passed by the Local Fund Boards in accordance with Act No. IV. of 1871. In the case of incomplete works, as explained above, the Code Rules hold outlay incurred to be excusable pending reasonable lapse of time, and the matter is alluded to here only in consequence of more than five months of the current official year having expired.

No. 462.

ORDER THEREON, 27th September 1871, No. 2,465.

ACCOUNT, No. 43.

COMMUNICATED to the Financial Department.

2. The Superintending Engineer of the 6th Division has been already informed that it was irregular to have incurred expenditure on works not commenced before the 1st April last without specific allotments of funds in 1871-72.

3. In order to adjust the unauthorized outlay appearing in the Controller's books against the works noted in the statement appended to paragraph 1, it is essential that assignments should now be made from the Local Funds of the Tanjore District, and to ensure this being done the Financial Department will be requested to make the necessary communication to the Local Fund Board.

(True Extract.)

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

To the Financial Department.
" Superintending Engineer, 6th Division.
" Controller of Public Works Accounts.

Exd. S. T. Augustin.

Public Works Department
No. 2465.
Proceedings of the Madras Government
Under date the 27th September 71
Read the following
from The Controller of P.W.A. 1st E. No. 1503 of 5th Sept. 71

Communicated
to the Financial
Department.
The Supt. Engineer
of the 6th Division has
been already informed
that it was irregular
to have incurred
expenditure on Works
not commenced before
the 1st April last
without specific allot-
-ments of funds in
1871/72.

Dw

In order to adjust the unauthorized outlay appearing in the Controller's Book against the works noted in the statement appended to para 1, it is essential that assignments should now be made from the Local Funds of the Tanjore District and to ensure this being done, the Financial Department will be requested to make the necessary communication to the Local Fund Board.

Addl.

13th Sept.

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To The Financial Depart.
6 " Supdg Engr. 6th Circle
5 " Controller P. Works
Accts.

No. 4199

Govt of [1871] Madras.

PUBLIC WORKS.

To The Financial Dept.

Dated

Recd.

G. O. 27 Sept. No. 2465.

Nos. 461 & 462

Unauthorized outlay. Letter from the Controller of P. Works Accts. submitting, with observations, a statement of unauthorized outlay ~~in the Accounts~~ from the Local Funds in ~~Tanjore~~ the 6th Division, Comm. of the Financial Dept with remarks.