M.R.O. 1—77,006—3-6-37.

(1) Number of pages 16

(2) Date of repair 7 1914

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 2763 Press Mis.

Dated 1 11 18 91.

Not to be folded or roughly handled

No. 9. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 10th October 1871, No. 1,805 :—

In continuation of my letter No. 1,503 of the 5th September 1871, I have the honour to submit a Statement of Unauthorized Outlay appearing in the accounts of Range Officers for the month of July 1871.

Statement of unauthorized outlay appearing in the Accounts of Range Officers for the month of July 1871.

District.	Range.	Items.	Estimate.	Total expenditure up to the 31st July 1871.	Grant for 1871-72.	Expenditure in 1871-72 up to 31st July 1871.	Expenditure in July 1871.
			RS.	RS.	RS.	RS.	RS.
		IMPERIAL.					
		Repairs—Agricultural.					
1. Salem ...	Salem ...	Closing breaches in the Moganoor Channel, and constructing temporary groynes ...	...	299	299	299	299
2. Tanjore...	Mayaveram.	Protecting the right bank of Panangutan-goody	...	323	774	323	323
		PROVINCIAL.					
		Original Works—Civil Buildings.					
3. Cuddapah.	Pullumpet...	Talook Cutcherry and Subsidiary Jail at Sidhout	...	18,309	690	690	690
		LOCAL.					
		PORT FUND.					
		Original Works—Miscellaneous Public Improvement.					
4. Tanjore...	Negapatam.	Restoring river face of the jetty at Nega-patam	21,000	21,360	8,900	9,523	2,836
		ROAD FUND.					
		Original Works—Communications.					
5. Do. ...	Do. ...	Forming road between Keevalore and Kutchanum	60,300	54,420	10,840	11,751	2,802

2. The first two works were undertaken on emergency, and it is probable that sanction to the estimates will be communicated in the appropriation returns of the Superintending Engineers of the 5th and 6th Divisions for the month of September 1871.

3. The grant for Item 3 was sanctioned by Government, in order, it is presumed, to cover expenditure on work done, but not paid for, in 1870-71.

4. As regards the two remaining items, I regret to state that the unauthorized outlay is wholly without excuse, as, on reference to the Acting Superintending Engineer, this office has been informed that the Range Officer had no authority to exceed the grant in either case, or to permit outlay to be incurred on the jetty after the sanctioned estimate had been exceeded.* The Range Officer refers to a revised estimate for that work, and is in hopes of the original grants for both being hereafter supplemented; but he had no right, without special permission, to incur outlay after the year's assignments had been exceeded beyond the limit of Rupees 500 allowed by rule, and so long as the positive and oft-repeated orders in respect to irregular expenditure are set aside or lightly treated it will be absolutely impossible to secure that financial regularity upon which so much stress is laid by this Government and the Government of India, and the necessity for which this office has frequently endeavoured to impress upon Range Officers. Having carefully gone through some of the Progress Reports for *August* 1871, I observe that expenditure continues to be incurred on the works entered as 4 and 5 above, while in the Nunnilum Range of the Tanjore District, I notice that, although the grant for the road from Kodavassal to Kordacherry is only Rupees 24,000, the outlay up to 31st August amounted to Rupees 30,366, or Rupees 6,366 in excess of the funds actually available in that month. The matter has been referred to the Acting Superintending Engineer, whose remarks will be embodied in the special report to be submitted by me on August's Accounts, and I allude to the subject here simply to show, in connection with previous special reports, the necessity that exists for earlier action being taken on my monthly Local Fund Statements of Objectionable Items. The returns of irregular outlay under "Imperial" and "Provincial" for the months of April, May, June, and July 1871, were submitted to Government *direct* on due dates, and orders upon all of them have been passed. The prompt disposal of these statements has unquestionably been followed by the most beneficial results, for, except in the cases now specially brought before Government, there are no items of unauthorized expenditure coming under the restrictions imposed in the Circular of the Accountant-General of the Public Works Department, No. 22, dated 18th June 1871, (G. O., No. 2,005, dated 31st July 1871,) and, in the exceptional instances noted, the outlay in the absence of sanctioned estimates is by no means without excuse. In the case of Local Funds,† however, the returns of unauthorized outlay from which are submitted through the Board of Revenue, orders have yet to be passed on the statements for the last five months of the year 1870-71, and none of the returns for 1871-72 have been disposed of. If arrangements could be made for dealing promptly with the returns of irregular expenditure from District Road, etc., funds, there is no doubt that the check over such outlay will be far more effective than at present, and that the same beneficial

* Note.—The excess is within 5 per cent.

† Port and Educational excepted.

results may be looked for as have followed the speedy disposal of the Imperial and Provincial returns rendered by this office. It may, perhaps, be urged that, after all, the departures from rule now specially reported are not of a serious character, inasmuch as the local funds of the district are able to bear the demands for supplemental allotments which will have to be made for the adjustment of the unauthorized expenditure; but if it be remembered that appropriations from Local Funds are proposed, and not absolutely made, by the Local Officers; that such appropriations are frequently modified, and, in some cases, even cancelled by the higher authorities at the Presidency, and that it is impossible to foresee demands of an extraordinary character that may arise during a year, necessitating sudden reductions of previously sanctioned assignments, it will, I think, be admitted that it is always unsafe, financially, to act *in anticipation*, except in cases of a really urgent character, when it would be unwise to expect a too rigid adherence to rule.

5. I have not, either in the special report now made, or in that submitted on the accounts for the first quarter of the current official year, included the outlay on the Madras Water Works and the Lawrence Asylum buildings, as this Government and the Government of India are fully aware of the circumstance of those works being in progress in anticipation of sanction to the required revised or complete estimates.

—	No. of Items.	Expenditure during four months ended 31st July 1871.
		RS.
* ...	8	11,015
1st Division ...	11	4,621
2nd do. ...	1	128
3rd do. ...	14	9,937
6th do. ...	15	4,119
7th do. ...	1	851
Wynaad ...		
Total...	50	30,671

6. In conclusion, I beg again to remind Government that no allotments have yet been made for Local Fund Works shown to be incomplete in the accounts of 1870-71, and unprovided with specific Budget grants in the current official year. Up to 31st July last fifty* such works appear in the Progress Reports of Range Officers.

No. 10. Order thereon, 1st November 1871, No. 2,763.

ACCOUNT, No. 1.

Before passing final orders on this letter the Government wish to be furnished with the fullest explanation of the circumstances and authority under which the Range Officer considered himself warranted in incurring outlay on the works forming Items 4 and 5 of the statement appended to paragraph 1 of the Controller's letter.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To Captain OAKES, R.E.
To the Controller of Public Works Accounts.
" Financial Department.
" Revenue Department.

Exd. E. C. Shunker.

Public Works 1871 Department
Proceedings for November
No 1832

27th Sept 71: 461–462
31 July —— 2005–

From
The Controller of P.W. Accts,
Madras.
To
The Secretary to
Government, P.W.D.
– Robert George.

Dated 10 October 1871.
Recd 11th "

No 1805

Submitting a Statement of unauthorised outlay appearing in the Accounts of Major Pfeffer for July 1871.

No 2763 - 1st November 71.

A Statement &c.

No 9

No 2763 Public Works Department

Proceedings of the Madras Government

Read the following

From the Controller of Public Works Accounts Madras } No 1805 of 10 October 1871

Before passing final orders on this letter the Government wish to be furnished with the fullest explanation of the circumstances and authority under which the Major officer considered himself warranted in incurring outlay on the works forming items 4 and 5 of the Statement appended to Para 1 of

of the Controller's

letter

18th Oct.

Capt Baker RN
Comptroller
Financial Deptn
Rec Deptn

Despd 2/11/71

e - L - 4832

Gaol of [1871] Madras.

PUBLIC WORKS.

Captain Oates R.E.

Encl.

Mr Fowler No 2762.

Nov 9/71

Intimating that he has
left Cuttack for
Ganjam & Jeemiah enfeebled
by the unhealthiness and
requesting that he may
not be required to
take Charge of Public Works
at that station during
his Temporary absence
in the Ganjam &c &c