

(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. 997	Press Mis.
62-63	
Dated 4-4-1871.	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
4th April 1871.*

No. 62. Read the following Endorsement of the Controller of Public Works Accounts, dated Madras, 27th March 1871, No. 2,947 :—

Circular from the Accountant-General of the Public Works Department, to the Controller of Public Works Accounts, Madras, dated Fort William, 13th March 1871, No. 9.

IN forwarding, for your information and guidance, the documents noted in the margin, I have the honour to request that, except in those cases which you may receive orders hereafter to treat exceptionally, you will make to the Government of Madras and to this office a separate and special report by letter of every item of expenditure which is incurred, either without an estimate having been sanctioned, or without funds having been specifically provided or appropriated.

SUBMITTED for the information of Government.

2. It is presumed that the Circular of the Government of India, No. 8, of the 13th March 1871, has, ere this, reached this Government.

3. In pursuance of the Accountant-General's instructions, a special report, *by letter*, will be made, as soon as the accounts of each range for February and subsequent months are examined, of every item of expenditure which may be incurred without an estimate or in excess of estimate beyond the prescribed

limitations,* and without an allotment of funds, or in excess of grant beyond the limitations prescribed in paragraph 3 of G. O., No. 2,245, dated 17th September 1870. Having this in view, I beg that Superintending Engineers may again be enjoined to use all possible precautions for preventing irregular and unauthorized outlay of every description, Imperial and Local, and to arrange for the prompt despatch of their Appropriation Returns, in the absence of which this office will have no alternative but to treat as objectionable all items of expenditure which, though appearing in the Progress Reports of Range Officers with estimates and allotments, cannot be admitted in the absence of the check which the Superintending Engineers' appropriation returns afford.

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

No. 63. ORDER THEREON, 4th April 1871, No. 997.

ACCOUNT, No. 10.

COMMUNICATED to the Superintending Engineers in continuation of G. O., No. 978, dated 3rd April 1871, in which the attention of the officers of the Public Works Department was called to the very serious responsibility which they will incur by permitting any outlay before sanction to an estimate has been duly accorded by proper authority, and the requisite appropriation of funds made.

*Proceedings of the Madras Government, Public Works Department,
4th April 1871.*

2. His Excellency the Governor in Council regrets to be under the necessity of remarking that, notwithstanding the very peremptory orders which have from time to time been issued, the Government have not succeeded in checking altogether such irregularities as have rendered the issue of the orders of the Government of India referred to by the Controller necessary; and unless the rules of the department regarding grant and outlay are strictly adhered to, the effect of the instructions which the Controller has received will be to add considerably and needlessly to the correspondence in every branch of the department. It is therefore the duty of the Superintending Engineers to take such steps as will ensure the suggestions of the Controller in his endorsement above recorded being fully and promptly carried out.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R.E.,

Secretary to Government.

To Superintending Engineers.
To Major R. B. Kennedy.
To the Controller of Public Works Accounts.
.. Public, etc., Departments.
.. Revenue Department.
.. Military Department.

C. Shunkar.

CIRCULAR No. 8 PUBLIC WORKS.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

FORT WILLIAM, MARCH 13, 1871.

Prohibition of expenditure without due sanction and provision of funds.

The Governor General in Council regrets again to have cause for commenting on the want of attention given to the rules that prescribe that no expenditure of Public Works funds shall be permitted unless after regular sanction, in the case of works, of an estimate by proper authority, and in case of salaries, of a sanction by the Financial Department of the Government of India, and after specific appropriation of funds from the Budget grant. Notwithstanding the repeated clear directions of the Governor General in Council, instances of the violation of these rules, in themselves perfectly easy to carry out without any obstruction to the public service if reasonable care is taken, continue to occur, and it becomes necessary to require more exact obedience to them.

2. His Excellency in Council is therefore now pleased to direct that if in any case the Controller of Public Works Accounts is directed by the Local Government or Administration to make provision for any outlay otherwise than in conformity to the above-stated rules, or to pass any expenditure or any salary which is not justified by a regular sanction as above explained, he is bound to point out to the authority issuing such direction the nature of the irregularity, referring to the present order as his justification for so doing, sending a copy of his remonstrance to the Accountant General in the Public Works Department. If, after the lapse of a reasonable time, the irregularity is not corrected, he will make a further special report of the whole of the circumstances to the Accountant General for the information of the Governor General in Council.

3. The above orders are to be held to be applicable to the supply to disbursing Officers of their monthly credits when works are in progress without proper sanction in appropriation of which the Controller has cognizance.

4. All Controllers will be held personally responsible for rendering exact obedience to these instructions.

5. The Accountant General in the Public Works Department will issue any subsidiary orders he thinks fitting to secure the due carrying out of the intentions of the Government of India as expressed in this Resolution, and will specially bring to the notice of the Governor General in Council all deviations from the rules now laid down on these subjects.

ORDER.—Ordered, that this Resolution be forwarded to the Local Governments and Administrations noted in the margin for information and guidance, and to the Accountant General, Public Works Department, for the issue of any subsidiary orders he thinks fit.

R. STRACHEY, Colonel, R. E.,

Offg. Secretary to the Govt. of India

Railways in Madras.

Circular No. 9 of 1871.

[For Controllers only.]

FROM

THE ACCOUNTANT GENERAL,
PUBLIC WORKS DEPARTMENT,

To

THE CONTROLLER OF PUBLIC WORKS ACCOUNTS,

Madras.

FORT WILLIAM, MARCH 13, 1871.

SIR,

In forwarding for your information and guidance, the documents
Public Works Department Circular No. 8 noted in the margin, I have the honour to
of 1871. request that except in those cases which you
may receive orders hereafter to treat exceptionally, you will make to the
Government of Madras and to this Office, a separate
and special report by letter of every item of expenditure which is incurred,
either without an estimate having been sanctioned, or without funds having
been specifically provided or appropriated.

I have the honour to be,

SIR,

Your most obedient Servant,

J. J. McLEOD INNES,

Accountant General.

All communications
should be addressed to
the Secretary.

No. 185 A. R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

The Secretary to the Government of Madras.

Public Works Department.

Railway Branch

Fort William, 13th March 1871.

Sir,

I am directed to forward for the information of the Government of Madras the accompanying extract of a Report by Captain Filgate R. E. Assistant Accountant General in this Department on the system pursued in auditing the accounts of the Guaranteed Railways in the Bombay Presidency on behalf of Government, and to state that the Governor General in Council considers that the system introduced there might with advantage be followed on the Railways in Madras.

2. The opinion of the Government of Madras on the matter is solicited.

I have the honor to be,

Sir,

Your most Obedient servant.

W. L. L. L.

By Secretary to the Govt of India.

W. L. L. L.

20 3

No 2947

5

1. Submitted for the information of Government.
2. It is presumed that the Circular of the Government of India No 8, of the 13th March 1871, has, ere this, reached this Government.
3. In pursuance of the Accountant General's instructions, a special report, by letter, will be made, as soon as the Accounts of each Range for February and subsequent months are examined, of every item of expenditure

which may be incurred
without an Estimate, or in
excess of Estimate beyond
the prescribed limitations,
and without an allotment
of funds, or in excess of
grant beyond the limita-
tions prescribed in para 3
of G.O. No. 2245, dated 17th
September 1870. Having this
in view, they that
Superintending Engineers
may again be enjoined
to use all possible
precautions for preventing
irregular and un-
authorized outlay of
every description, Imperial
and Local, and to

G.O. No. 2245, dated
17th September 1870.

arrange for the prompt
despatch of their Appro-
priation Returns, in the
absence of which this
Office will have no
alternative but to treat
as objectionable all items
of expenditure which,
though appearing in
the Progress Reports of
Range Officers with
Estimates and Allotments,
cannot be admitted in
the absence of the check
which the Superintend-
ing Engineer's Appro-
priation Returns afford.

Office of the Controller of
Public Works Accounts.
Madras, 27th March 1871.
S. Hoell
Controller of Public Works Accounts.
The Secretary to Government.
Public Works Department, Fort St George.

Under date the 7th Read the following

From the Controller of P.W. Accounts
Madras. H.E. No. 2947 of 27th March/71

Communicated
to the Superintending En-
gineers in confirmation
of G. O. No. 10 dated

, in which the
attention of the Officers
of the Public Works Deptt.
was called to the very
serious responsibility which
they will incur by per-
mitting any outlay
before sanction to an
estimate has been duly
accorded by proper
authority, and the re-
quisite appropriation

1871 Dec 16
 Dear Mr. Smith
 I have just received
 your letter of the 14th
 and am glad to hear
 that you are well.
 I am well and hope
 this finds you the same.
 I have not much news
 to write at present.
 I am, Sir, very
 respectfully,
 Yours,
 Wm. L. Smith

Oct 23rd / 1871.
Nov 28th /

Dec: 21st 1894

submitting for
information of your
-most Excellent
Grace in which protect
prohibiting & substitute
with ~~or~~ the same
and provision of funds,
and soliciting the same
of deprive obstruction
to the in the of
Empire on the subject
of the of the of

62

of funds made

This Excellency

the Governor in Council

regrets to be under the

necessity of remarking

that, notwithstanding

the very peremptory

orders which have

from time to time

been issued, the Govt

have not succeeded

in checking altogether

such irregularities as

have rendered the

issue of the orders

of the Govt of India

referred to by the

Contl. necessary

and unless the rules

of the Department re

garding grant and

outlay are strictly

adhered to, the effect

of the instructions which

the Controller has re-

ceived will be to add

considerably and need-

lessly to the correspond-

ence in every branch

of the Dept. It is

therefore the duty of

the Superintending Engrs

to take such steps

as will ensure the

suggestion of the

Controller in his

Endorsement

Endorsement above
recorded being fully
and promptly carried
out.

W

Further Recd 1156 \$ 11-4-71
1381 19-1-71

132
150
15-
Dec 10 5/4/71
Major Kennedy
Public Works Dept
15-11-71

CPM 17

Govt of 1871 Madras.

PUBLIC WORKS.

To The Superintending Engineers

2

No. 1839 - 1871

Date

Recd.

G. O. 4th April 1871, No. 997

Nos.

62 & 63

Funds: Endorsement from the
Inspector of P.W. Accts Submitting
for information Circulars of the
Govt of India prohibiting expendi-
ture without due sanction and
provision of funds & requesting
the issue of definite instructions
thereupon on the subject.
Cm'd to the Inspr Genl with
Remarks.

15- July Sept