M.R.O. 1—4,002—16-9-48.

(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. 2307-08 (Rt) Press
B.P.—No: —Mis.—

Dated 30-8- 1876.

Not to be folded or roughly handled

No. 683. Read the following letter from Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department, (Account—Military and Civil) to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Simla, 3rd July 1876, No. 215 A—M. and C.:—

I AM directed to acknowledge receipt of your letter, No. 1,248, dated 18th May 1876, requesting the confirmation of the Government of India to the sanction accorded by the Government of Madras to estimates, aggregating Rupees 11,093, for certain works connected with the Lawrence Asylum buildings at Ootacamund, and, in reply, to state as follows.

2. From the proceedings forwarded with your letter under acknowledgment it would appear that the amount in question is intended to provide for the following adjustments of charges actually incurred:—

—	Charges met from the income of the Asylum.			Charges represented by value of Materials supplied by Public Works Department.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Additions and alterations to Female Asylum latrines, wash-houses, and kitchen ...	2,931	14	8	2,334	2	4	5,266	1	0
Additions to the Workshops...	817	4	5	788	6	7	1,605	11	0
Do. to European quarters	721	5	2	...			721	5	2
Sundry alterations to building	1,900	0	0	1,600	0	0	3,500	0	0
Total...	6,370	8	3	4 722	8	11	11,093	2	2

3. The intention of the Government of Madras in sanctioning the expenditure would appear to admit of the expenditure incurred from the funds of the Asylum being recouped. But I am to ask that it may be stated why the outlay incurred should not remain at the debit of those funds, especially as the expenditure appears to have been incurred by the authorities of the Asylum without the authorization of the Public Works Department.

4. I am also to inquire whether the sum in question has been actually refunded or will be adjusted in the accounts of 1875-76, and for what reason the sum is sanctioned as on estimate when it appears to represent expenditure actually incurred.

5. In considering the proceedings of the case the attention of the Government of India has been attracted to the point that work has been done to a Government building out of the Asylum funds, without, so far as can be ascertained, any proper sanction of Government. I am to inquire whether such is really the case, and if so, to request that the Government of India may be informed of the circumstances under which the Asylum authorities incurred the expenditure.

6. I am to add that these inquiries are made because the Government of India consider that officers should not be encouraged to incur expenditure from funds at their disposal in the expectation of having it recouped from the Public Works grant. The Government of Madras will doubtless agree in this view when it is remembered that the system may cause an excess outlay over the Public Works grant, and should therefore not be allowed.

Proceedings of the Madras Government, Public Works Department,
30th August 1876. *No.* 2,307.

No. 684. ORDER THEREON, 30th August 1876, No. 2,307.

MILITARY WORKS, No. 26.

ORDERED that the following letter be sent:—

(Here enter No. 2,308, dated 30th August 1876.)

(True Extract.)

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

PUBLIC WORKS DEPARTMENT,
FORT ST. GEORGE, 30*th August* 1876.

No. 685.

No. 2,308.

FROM

MAJOR-GENERAL G. W. WALKER, R.E.,
Secretary to the Government of Madras,
Public Works Department,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
Public Works Department.

MILITARY WORKS, No. 27.

SIR,—I am directed to acknowledge the receipt of your letter, No. 215 A.—M.C., dated July 3rd, 1876, on the subject of certain expenditure incurred on works connected with the Lawrence Asylum Buildings at Ootacamund; and, in reply, to remark as follows.

2. In the first place, I am to say that His Excellency the Governor in Council wholly concurs with the remarks made by the Government of India as to the inadvisability of taking any steps that might encourage officers to incur expenditure from funds at their disposal in the expectation of having it recouped from other funds at the disposal of Government. On this subject, as will have been noticed by the Government of India from the remarks contained in this office letter, No. 1,011, dated 21st April 1876, the views of the Madras Government are thoroughly in accord with those of the Government of India.

3. But I am to point out that, in the present instance, the financial irregularity which has attracted the notice of the Government of India is the result of a misunderstanding on the part of the officers concerned, rather than of an intention to evade existing financial restrictions. On the appointment of four additional Serjeants to the Lawrence Asylum, additional accommodation was urgently required, and in the course of the preliminary discussion which then ensued as to whether the execution of certain alterations necessary to provide this additional accommodation was to be entrusted to the Public Works Department, or to the Committee of the Lawrence Asylum as "*Other Agency*," this Government, when passing orders on the case, authorized the Committee "to plan and carry out such alterations as they might think necessary."

4. The wording of this order of Government unfortunately covered more than at the time was intended; and the Lawrence Asylum Committee, acting on this general authorization, carried out alterations, and provided additional accommodation, which, although doubtless adding much to the convenience of the buildings, had not been specifically sanctioned by Government.

5. The misunderstanding that took place is much to be regretted. On subsequently learning what had occurred, immediate steps were taken to place matters on

a proper footing. Stringent orders were issued to the Lawrence Asylum Committee to incur no further expenditure on building without the specific sanction of Government, and as it appeared that part of the expenditure had been improperly met from funds intended for educational purposes, arrangements were made for a periodical audit of the accounts of the Lawrence Asylum by the Provincial Accountant-General.

Every possible step was in fact taken by this Government to prevent a recurrence of the irregularity.

6. The outlay having been incurred, it appeared to His Excellency the Governor in Council proper to debit it to the Public Works Budget, as otherwise the total expenditure on the Lawrence Asylum buildings, as shown in the accounts of the Public Works Department, would evidently be incorrect. Had the expenditure been properly sanctioned, there appears to be no question that the amount would have formed a charge against the Public Works grant, and the fact of the charge having, through a misunderstanding, been incurred without sanction cannot, in the opinion of His Excellency in Council, affect the proper incidence of the charge in the public accounts.

7. In conclusion, I am to state that, it being inadvisable to keep items longer than is absolutely necessary in suspense, the charge was adjusted in the accounts of the year 1875-76, and I am to add that His Excellency in Council earnestly trusts that, after this explanation of the circumstances under which the irregularity occurred, the Government of India will be pleased to confirm the sanction given by this Government, and will convey their approval to the adjustment which has already been carried out in the accounts.

I have the honor to be,

Sir,

Your most obedient servant,

Public Works Dept.

3

Letter from the Government of India No 215 &c dated 3rd July 1876.

—

For Orders.

Submitted for Orders.

C.W. Barker Major-Genl. R.E.

Secretary to Government P.W.D.

To. C

For disposal

Sect. Office.

Pros. Edel. no 377 of 16.11.75 referred to in letter to Govt of India do not appear to be in the file - Kindly look up & resubmit -

Leg.
5/8

Secretary WH
J.D.

4921 -

Revd

D.L. Shut 20 Jul
Def 26 Oct 9-8-76 .. 21-8-76

FORMER CASES.

Current No. of 187
" "
" "
" "
" "

Mdy wnks.

No. 2307 d/30th Augt/76.

Ordered that the following letter be sent.

H.E. No. 2308 d/30th Augt/76.

LATER CASES.

Current No. of 187
" "
" "
" "

2683/4

Cir-26-8-76
Desp 7-8-76 to Mdy
Cir-21-9-76 Mdy 26-9-76
O.L. Shelf 20. Subj

P. W. 1876 Department

M. WORKS FORM No. 3.

Current No. 4921.

From

The Government of India

No. 218 P.W.D.
Dated 30 July 1876.
Recd. 10

Subject:—

Remarks on the Govt: of the Madras Government, regarding confirmation to estimates for certain works connected with the Lawrence Asylum Buildings at Ootacamund.

ENCLOSURES.

From to
" "
" "
" "

Orders and Proceedings in file.

Department.	No.	Date.	ENDORSEMENTS. Department.	No.	Dated.
[illegible]	377	16-11-76	P.W.D.	3114	2-11-74
P.W.	458	18-2-76	"	1726	26-6-74
"	171	21-2-76	Sdl.	235	3-7-74
"	777	27-3-76	P.W.D.	10313	21-4-74
"	268	18-5-76	"	1776	23-8-1874
"	461	13-6-76	"	13088	26-12-75
"	1771	24-6-76	"	1011	21-4-76
	612	3-3-76	Sdl.	377	16-11-74

No. 2308 d/30th Augt/76.

TO SECY. TO THE GOVT. OF INDIA

P. W. DEPT.

I AM DIRECTED TO ACKNOWLEDGE THE RECEIPT OF YOUR LETTER NO 215 A/M.C. DATED JULY 3RD. 1876, ON THE SUBJECT OF CERTAIN EXPENDITURE INCURRED ON WORKS CONNECTED WITH THE LAWRENCE ASYLUM BUILDINGS AT OOTACAMAND; AND IN REPLY, TO REMARK AS FOLLOWS;-

2. IN THE FIRST PLACE, I AM TO SAY THAT H.E. THE GOVR. IN COUNCIL WHOLLY CONCURS WITH THE REMARKS MADE BY THE GOVT. OF INDIA AS TO THE INADVISABILITY OF TAKING ANY STEPS THAT MIGHT ENCOURAGE OFFICERS TO INCUR EXPENDE. FROM FUNDS AT THEIR DISPOSAL IN THE EXPECTATION OF HAVING IT RECOUPED FROM OTHER FUNDS AT THE DISPOSAL OF GOVT. ON THIS SUBJECT, AS WILL HAVE BEEN NOTICED BY THE GOVT. OF INDIA FROM THE REMARKS CONTAINED IN THIS OFFICE LETTER NO. 1011. DATED 21-4-76, THE VIEWS OF THE MADRAS GOVT. ARE THOROUGHLY IN ACCORD WITH THOSE OF THE GOVT. OF INDIA.

3. BUT I AM TO POINT OUT THAT, IN THE PRESENT INSTANCE, THE FINANCIAL IRREGULARITY WHICH HAS ATTRACTED THE NOTICE OF THE GOVT OF INDIA IS THE RESULT OF A MISUNDERSTANDING ON THE PART OF THE OFFICERS CONCERNED, RATHER THAN OF AN INTENTION TO EVADE EXISTING FINANCIAL RESTRICTIONS. ON THE APPTT. OF FOUR ADDITIONAL SERGEANTS TO THE LAWRENCE ASYLUM, ADDITIONAL ACCOMMODATION WAS URGENTLY REQUIRED, AND IN THE COURSE OF THE PRELIMINARY DISCUSSION WHICH THEN ENSUED AS TO WHETHER THE EXECUTION OF CERTAIN ALTERATIONS NECESSARY TO PROVIDE THIS ADDITIONAL ACCOMMODATION WAS TO BE ENTRUSTED TO THE P.W. DEPT, OR TO THE COMMITTEE OF THE LAWRENCE ASYLUM AS 'OTHER AGENCY', THIS GOVT, WHEN PASSING ORDERS ON THE CASE, AUTHORIZED THECOMMITTEE "TO PLAN AND CARRY OUT SUCH ALTERATIONS AS THEY MIGHT THINK NECESSARY".

4. THE WORDING OF THIS ORDER OF GOVT UNFORTUNATELY COVERED MORE THAN AT THE TIME WAS INTENDED; AND THE LAWRENCE ASYLUM COMMITTEE, ACTING ON THIS GENERAL AUTHORIZATION, CARRIED OUT ALTERATIONS, AND PROVIDED ADDITIONAL ACCOMMADATION, WHICH, ALTHOUGH DOUBTLESS ADDING MUCH TO THE CONVENIENCE OF THE BUILDINGS, HAD NOT BEEN SPECIFICALLY SANCTIONED BY GOVT.

5. THE MISUNDERSTANDING THAT TOOK PLACE IS MUCH TO BE REGRETTED. ON SUBSEQUENTLY LEARNING WHAT HAD OCCURRED, IMMEDIATE STEPS WERE TAKEN TO PLACE MATTERS ON A PROPER FOOTING. STRINGENT ORDERS WERE ISSUED TO THE LAWRENCE ASYLUM COMMITTEE TO INCUR NO FURTHER EXPENDITURE ON BUILDING WITHOUT THE SPECIFIC SANCTION OF GOVT, AND AS IT APPEARED THAT PART OF THE EXPENDITURE HAD BEEN IMPROPERLY MET FROM FUNDS INTENDED FOR EDUCATIONAL PURPOSES, ARRANGEMENTS WERE MADE FOR A PERIODICAL AUDIT OF THE ACCOUNTS OF THE LAWRENCE ASYLUM BY THE PROVINCIAL ACCT. GENL. EVERY POSSIBLE STEP WAS IN FACT TAKEN BY THIS GOVT TO PREVENT A RECURRENCE OF THE IRREGULARITY.

6. THE OUTLAY HAVING BEEN INCURRED, IT APPEARED TO H.E. THE GOVR IN COUNCIL PROPER TO DEBIT IT TO THE P.W. BUDGET, AS OTHERWISE THE TOTAL EXPENDITURE ON THE LAWRENCE ASYLUM BUILDINGS, AS SHOWN IN THE ACCOUNTS OF THE P.W. DEPT, WOULD EVIDENTLY BE INCORRECT . HAD THE EXPENDITURE BEEN PROPERLY SANCTIONED, THERE APPEARS TO BE NO QUESTION THAT THE AMOUNT WOULD HAVE FORMED A CHARGE AGAINST THE P.W. GRANT, AND THE FACT OF THE CHARGE HAVING, THROUGH A MISUNDERSTANDING, BEEN INCURRED WITHOUT SANCTION CANNOT, IN THE OPINION OF H.E. IN COUNCIL, AFFECT THE PROPER INCIDENCE OF THE CHARGE IN THE PUBLIC ACCOUNTS .

7. IN CONCLUSION, I AM TO STATE THAT, IT BEING INADVISABLE TO KEEP ITEMS LONGER THAN IS ABSOLUTELY NECESSARY IN SUSPENSE, THE CHARGE WAS ADJUSTED INTHE ACCOUNTS OF THE YEAR 1875-76, AND I AM TO ADD THAT H.E. IN COUNCIL EARNESTLY TRUSTS THAT, AFTER THIS EXPLANATION OF THE CIRCUMSTANCES UNDER WHICH THE IRREGULARITY OCCURRED, THE GOVT OF INDIA WILL BE PLEASED TO CONFIRM THE SANCTION GIVEN BY THIS GOVT, AND WILL CONVEY THEIR APPROVAL TO THE ADJUSTMENT WHICH HAS ALREADY BEEN CARRIED OUT IN THE ACCOUNTS .

Dettd 20/9/76

4921

Govt. of 1876 Madras.

PUBLIC WORKS.

To

The Sec^y to the Govt of India

Copy for information

I write for orders in the case.

2/9/76

Dated

Issued

Read Encl.

G. O. 30 August 1876, No. 2308

2308

Nos. 583/85

Lawrence Asylum Buildings at Coláccamund

Passing orders on letter from the Govt of India noting on letter requesting confirmation of the Sanction accorded to the Estimates aggregating Rs 11093 for certain works connected with the ____

Offering remarks on the subject of certain expenditure incurred on Works connected with the Lawrence Asylum Buildings at Coláccamund -