

- (1) Number of pages 52
(2) Date of repair 4-9-86
(3) Initials of the Referencer bus

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public Works DEPARTMENT

G.O. No.	3906 W	Press.
B.P. No.		Mis.
Dated	7-10-1878	197.

not to be folded or roughly handled

3906
1

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

7th October 1878, No. 3,906 W.

General.
Account.

Read the following paper :—

No. 84. From Major L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Chepauk, 22nd April 1878, No. 21 W.

In my letter, No. 14 W, dated 13th April 1878, I had the honor of laying before Government some observations with regard to the general causes which tended to produce excess outlay over the Public Works grants under all heads of service. I now have the honor to show how these tendencies found expression in producing the excess outlay under Provincial in the year 1876-77, referred to in G.O., Financial Department, No. 408, dated 2nd March 1878.

2. Throughout my observations I shall confine myself strictly to that aspect of the case which is purely financial. I shall point out the items on which the excess expenditure was incurred, and the authority who appears from the records of this Office to be directly responsible for incurring it. Any further explanation which Government may require with regard to the absolute necessity which doubtless existed for incurring liabilities in excess of the grants, I shall leave to be supplied by the Chief Engineer.

3. ORIGINAL WORKS, *Civil Buildings*.—Referring to the figures contained in my letter, No. 821 X, dated 25th February 1878, which represents the Provincial outlay as shown in the books of this Office previous to the addition of the second supplemental accounts adjusting the famine expenditure incurred by public officers during the year 1876-77, I find that the excess outlay of Rupees 1,09,813 shown under Original Works, Civil Buildings, may be taken as more than represented by the following items on which expenditure was incurred without, or in excess of, appropriations, viz. :—

Without Appropriation.

1. Upper Norwood buildings	...	...	...	...	...	Rs.
2. Purchase money of do.	...	...	...	...	...	79,574
3. Collector's Catcherry at Chettopore	...	...	...	...	...	20,306
	...	...	...	...	...	2,146
Total ...						1,02,026

In excess of Appropriation.

4. Public Works Workshops at the Seven Wells ...	...	...	Rs.
5. Renewing roof to the District Jail at Mangalore ...	...	...	8,812
6. Constructing Council Chamber at Stonehouse, Ootacamund	...	...	6,593
			1,346
			16,751
		Total ...	1,18,777

4. ITEM I.—Expenditure on the Norwood Buildings was first authorised by G.O., No. 2,478, dated 16th September 1876, and in G.O., Financial Department, No. 1,801, dated 6th October 1876, Government ordered the buildings to be proceeded with subject to an appropriation of funds later in the year.

5. The outlay appeared as Item No. 10 in the Objectionable Item Statement for September 1876 with the following order of Government against it: "the attention of the Financial Department is called to G.O., No. 2,178, of the 16th September 1876, regarding the provision of funds for this work."

In G.O., No. 2,916, dated 20th October 1876, an application for an appropriation of Rupees 40,000 to meet outlay on these buildings was forwarded by the Public Works Department to the Financial Department, and by G.O., Financial Department, No. 116, dated 17th January 1877, additional expenditure to the aggregate amount of Rs. 60,000 was sanctioned by Government without any specific appropriation of funds. On receipt of this last order, the matter was reported by this Office to the Accountant-General to the Government of India.

A further G.O., in the Financial Department, No. 498, dated 5th February 1877, re-affirmed the orders previously passed in the same department in October and November 1876.

6. All this time the increasing expenditure had been regularly brought to the notice of Government in the monthly Objectionable Item Statements, and on the 22nd January 1877, I specially called the attention of Government by letter to the want of appropriation for this expenditure. On the 9th March 1877, I again called the

attention of Government by letter to the fact that no appropriations to cover the expenditure had been made as promised in the orders of Government passed in October 1876.

And, finally, in my letter to Government, No. 6 B, dated 20th April 1877, I pointed out to Government that the year had been permitted to close without any appropriation having been made.

7. As regards Item 1, therefore, there can be no doubt that the expenditure was from the first incurred under the direct orders of the Government itself, and that throughout the Government had a full knowledge that the expenditure was being incurred without funds having been appropriated to meet the charge thus brought against the Provincial Fund.

8. ITEM 2.—This is one of the cases referred to in paragraph 11 of my letter, No. 14 W, dated 15th April 1878. On the last day of the official year I was advised by the local Accountant-General that a sum of Rupees 20,206 expended in the purchase of the buildings at Norwood, which had been standing in suspense in his books, would be debited to the Public Works Department in the accounts of the year 1876-77. No opportunity was given the Public Works officers either of making provision to meet the charge or of reporting the matter to Government before the official year had expired.

9. The whole course taken with regard to this item was most irregular. This was pointed out to Government in my letter, No. 6 B, dated 20th April 1877, and also by the local Accountant-General in his letter, No. 3121, dated 9th March 1877, with regard to a very similar charge. In this case, again, there can be no doubt that the outlay was incurred under the direct orders of Government.

10. ITEM 3.—An estimate, amounting to Rupees 3,413, for repairing the Collector's Cutcherry at Chettipore was sanctioned by G.O., No. 2,207, dated 21st August 1876. In his application, which is dated 29th July 1876, the District Engineer stated that the repairs were emergently required, and that he would, in anticipation of the approval of Government, put the works into immediate execution.

11. In their Order, dated 21st August, which was not issued till about the 4th of September 1876, the Government remarked that there were no funds at the disposal of Government for appropriation to the work, and that the District Engineer should, therefore, carry out only the most necessary repairs and such as he could pay for from funds already at his disposal. As the District Engineer had no funds at his disposal, this practically amounted to saying that the repairs were not to be carried out; but, on the other hand, as the Chief Engineer and the Government were both aware from the District Engineer's letter that the works were actually being carried out, and no

telegram was sent to stop them, the whole responsibility cannot be said to lie altogether with the District Engineer.

12. The expenditure was brought to the notice of Government in the Objectionable Item Statement for November 1876, and in subsequent months, but no order was apparently passed with regard to it.

13. ITEM 4.—An estimate, amounting to Rupees 1,28,350, was sanctioned for the new Public Works Workshops and Sieres by G.O., No. 1,224, of 7th May 1874, and No. 1,995 A, dated 21st July 1874. For this work an appropriation for the year 1876-77 finally stood at Rupees 57,090. Outlay in excess of this appropriation appeared only in the accounts for March, received in this Office in April when it was too late to take any useful action in the matter. For this excess expenditure, the District Engineer, Presidency, appears wholly responsible.

14. ITEM 5.—For renewing the roof of the District Jail at Mangalore the Government sanctioned an estimate of Rupees 10,330 in G.O., No. 77, dated 14th January 1876. The outlay on the work during the months of May, June, and July 1876, were reported to Government as objectionable for want of an appropriation, but subsequently an appropriation of Rupees 8,390 was made by G.O., No. 2,411, dated 9th September 1876. The expenditure was audited against this appropriation until February 1877, when the appropriation was exceeded. The excess outlay was then duly reported to Government in the Objectionable Item Statement. The total excess outlay up to the end of March was Rupees 6,563, for which the Local Executive Officers appear solely responsible.

15. ITEM 6.—The estimate for this work, amounting to Rupees 28,700, was sanctioned by G.O. No. 2,105, dated 24th July 1875, and an appropriation of Rupees 10,700 for the work was entered in the Provincial Budget for 1876-77. The outlay first appeared as objectionable in the accounts for January 1877, and was reported as such to Government in the Objectionable Item Statements for January and February. On these statements no orders appear to have been passed. I understand that the District Engineer, Nilgiri, received orders to finish the building before the transfer of the Government from Madras to Ootacamund, and hence I consider this outlay to have been incurred under the orders of Government.

16. ORIGINAL WORKS, *Communications*.—The excess outlay of Rupees 24,919 under Original Works, Communications, appears to be represented by the following items insufficiently provided with funds:—

In Excess of Appropriation.

	Rs.
7. New Pottingly Ghat	1,079
8. Extension of East-Coast Canal	22,510
9. Repairs to Coonoor Ghat	1,613
Total ..	25,202

17. ITEM No. 7.—For the construction of the new Pottingly ghat, the final appropriation allowed was Rupees 10,063. The outlay exceeded the appropriation and was reported as objectionable in the month of February 1877. For this, the local Executive Officers appear responsible.

18. ITEM 8.—The final appropriation of Rupees 1,50,000 for the extension of the East-Coast Canal was exceeded by the outlay only in March 1877, when it was too late to take any action towards providing additional funds. This was reported to Government in my letter, No. 14 B, dated 23rd May 1877, G.O., No. 313 W, dated 27th June 1877.

19. There is no information in this Office to show whether, had the famine not existed, the expenditure on the work would not have been restricted to the limit of the appropriation allowed for it. I am, therefore, unable to say who is responsible for the excess outlay.

20. ITEM 9.—An estimate of Rupees 9,550 for repairing the new Coonoor Ghat was sanctioned by G.O., No. 46 W, dated 11th May 1877, and an appropriation of

Rupees 1,500 was given by G.O., No. 1,232, dated 17th May 1876. The excess outlay first appeared in the accounts for November 1876, and was reported to Government in the Objectionable Item Statements of this and the following months. The District Engineer, Nilgiri, appears to be responsible for this item of excess.

21. ORIGINAL WORKS, *Miscellaneous Public Improvements*.—The excess expenditure under Original Works, *Miscellaneous Public Improvements*, is composed of the following items:—

10. Emergent defensive works on the Palar ...	Rs.
11. Repairing the walls of the Black Town tunnel ...	6,850
12. Constructing settling tanks, Chintadrepetta drain ...	571
13. Do. do. do., Triplicane drain ...	553
14. Setting up pumps and pumping water from Red Hills Reservoir ...	1,758
	2,503
Total ..	12,233

22. ITEM 10.—An estimate, amounting to Rupees 6,525, for emergent works required for the protection of portions of Vaniembady was sanctioned by G.O., No. 2,399, dated 20th August 1875, the expenditure against which was first charged to *Miscellaneous Advances*.

23. In their Order, No. 1,978, dated 3rd August 1876, the Government ordered that the whole expenditure on this estimate hitherto charged against *Miscellaneous Advances* should be charged to Provincial. This was accordingly done. The outlay thus brought against Provincial being objected to in October 1876 and in each successive month until March 1877. No appropriation having been given for the work, Government appear to be responsible for the excess outlay in this case.

24. ITEM 11.—The estimate in this case was sanctioned by the District Engineer, Presidency. No appropriation was made to cover the outlay which was reported to Government by this Office as objectionable from December 1876 to February 1877.

25. ITEMS 12 AND 13.—The expenditure on these works was authorised by G.O., No. 1,217, of 9th April 1877. Government in G.O., No. 1,992, dated 3rd August 1876, without any specific allotment of funds. Government is, therefore, solely responsible for the excess.

26. ITEM 14.—G.O., No. 883, dated 15th March 1877, ordered that charges amounting to Rupees 7,456 should be debited to Provincial Funds, at the same time they provided an appropriation of Rupees 4,953 only. The Government, therefore, remains responsible for the excess charge of Rupees 2,503.

27. ESTABLISHMENT.—In paragraph 24 of my letter, No. 14 W, dated 13th April 1878, I pointed out to Government how carefully the Provincial Budget Estimate required to be watched, now that every fluctuation in the grants under the other heads of service directly affected the establishment charges under Provincial. The transactions during the year 1876-77 afford a striking instance of this.

28. In the year 1876-77 the estimate of the Public Works establishment required for the whole Presidency amounted to Rupees 21,76,981, which, however, did not include a provision of Rupees 39,000 for the special irrigation revenue investigations, adding this charge the total demand for establishment would amount to Rupees 22,15,981.

29. This total was at first divided between the different heads of service as under:—

Imperial	...	Rs.
Irrigation	...	1,91,000
Provincial	...	7,73,170
Special	...	5,23,132
Local	...	51,039
	...	6,35,040
Total ...		21,976,981

no provision being apparently made for the Rupees 39,000 before referred to.

30. In the final issue of the budgets, however, the following provision is made for establishments:—

Imperial	...	Rs.
Irrigation	...	1,76,790
Do. Special Revenue investigations	...	7,33,919
Provincial (including grant-in-aid)	...	39,000
Special	...	5,72,110
Local (excluding grant-in-aid)	...	54,039
	...	6,86,362
Total ...		22,62,220

or about Rupees 46,239 more than was required.

31. Apparently overlooking the fact that the Government of India had reduced the imperial grants to an extent which, as stated at that time, brought an extra charge on provincial establishment of Rupees 90,001, Government remained under the impression that the excess provision for establishment amounted to one lakh, and transfers of funds to the extent of Rupees 86,531 were consequently soon made from the provision for establishment under Provincial. This at once reduced the provision for establishment under Provincial from being in excess by Rupees 46,239 to being deficient by Rupees 40,292.

32. The actual charges for establishment during the year amounted to Rupees 22,80,253 against a budget provision of Rupees 22,15,981, or Rs. 14,272 in excess.

33. Amongst the items debited to establishment for which no provision was made in the budget were the following:—

15. Famine batta	...	Rs.
16. Furlough pay to certain officers paid in India	...	7,151
17. Salary and travelling allowances of Major Wood, Supernumerary	...	7,104
18. Do. do. of Captain Clarke	...	9,565
19. Do. do. of Supernumerary Overseers	...	2,609
	...	9,294
Total ...		35,723

34. ITEM 15.—This needs no remark.

35. ITEM 16.—This represents the furlough pay of certain officers which was paid in India. It was wholly debited to *Imperial*, and therefore may be put out of consideration at once as in no way bearing on provincial outlay.

36. ITEMS 17 AND 18.—Major Wood and Captain Clarke were brought on the Provincial establishment as supernumerary by the order of Government. In paragraphs 4 and 5 of my letter, No. 110 W, dated 13th July 1876, I pointed out to Government how the appointment of Major Wood would affect the charges for establishment under provincial, and in this Office letter, No. 327 W, dated 8th December 1876, I informed Government that the appointment of Captain Clarke caused an excess in the sanctioned strength. The expenditure on these two items may, therefore, be considered as incurred under the direct orders of Government.

37. ITEM 19.—This represents the salaries of certain Supernumerary Overseers appointed under the authority of G.O., No. 1,494, dated 15th June 1876, and No. 2,665, dated 3rd October 1876.

These items amount to Rupees 35,723 against an excess of Rupees 14,272. There was, therefore, a saving under ordinary budgeted charges of Rupees 21,451.

33. The total charge of Rupees 22,30,253 for establishment was finally debited to all the heads of service as follows:—

	Rs.
Imperial	1,93,024
Irrigation	7,61,072
Provincial	5,39,598
Special	7,43,559
Local	

Total... 22,30,253

39. If Government will kindly compare these figures with those given in paragraph 29 *ante*, Government will see that the debit to provincial is far less than they had any cause to anticipate. If large unexpected additions had not, just at the close of the official year, been made to the grants under Imperial and Irrigation, the debits to Provincial would have been far greater.

G.O., No. 799, of 7th March 1877. As matters stood before these grants were made, Government had every reason to expect that the Provincial grant would be exceeded by Rupees 40,292 Budgeted Establishment charges unprovided for, *plus* Rupees 35,723 for extra establishment charges, or Rupees 76,015 in all instead of Rupees 54,019.

40. TOOLS AND PLANT.—The excess expenditure of Rupees 13,718 under tools and plant is solely due to one item alone No. 20, viz., the increase to the capital of the Public Works Workshops which amounted during the year to Rupees 82,502. Against this there was an appropriation to the extent of only Rupees 30,000.

41. As late as April 1877 the Superintendent of the Public Works Stores and Superintendent's (Public Works Workshops) Workshops advised me that no increase No. 126, dated 11th April 1877. would be required to the capital of the Public Works Workshops, an increase which, owing to the way the books are now kept, renders it impossible to arrive at until the books have been finally closed.

42. Summing up, it would appear that of all this excess expenditure, amounting to Rupees 2,44,467, the Government are directly responsible for Items 1, 2, 6, 10, 12, 13, 14, 15, 17, 18, and 19, amounting in all to Rupees 1,41,507, or 58 per cent. of the whole.

The local Executive Officers appear to me directly responsible for Items 4, 5, 7, 9, 11, amounting to Rupees 18,668, or to 8 per cent., while I am unable to allocate the exact responsibility in regard to Items 3, 8, 16 and 20, amounting to Rs. 84,292, or about 34 per cent.

43. Regarding the large amount of the excess expended under the direct orders of the local Government, I need scarcely say that no financial system, however perfect in itself, and however carefully worked by the Officers of the Public Works Department, could secure results that would be wholly satisfactory when large sums are expended by order of Government without any funds being appropriated to meet the charges thus incurred.

No. 85.

ORDER THEREON, 7th October 1878, No. 3,906 W.

The Examiner is authorised to admit all the excess charges brought to notice in the above letter.

2. Separate orders have been passed with the special object of preventing any further irregular expenditure being incurred in the Public Works Department.

(True Extract.)

(Signed) E. A. FOORD, Colonel, R.E.,
Secretary to Govt., P.W.D.

(True Copy.)

Major, R.E.,
Under-Secy. to Govt., P.W.D.

To the Examiner of Public Works Accounts.
Financial Department.

Exd. F. R. Bantleman.
Spare Copies

★
GENERAL
ACCOUNT.

Yrll. of (1878) Audito.
PUBLIC WORKS.

TO EXAMINE PUBLIC WORKS
ACCOUNTS.

By G. C. C.

Per

Per

P. C.

G. C. C. 1878, No. 2001.

COLUMBIA

No. 2435.

For the Auditor General
of the Public Works
Department.

17/1/78
FROM THE EXAMINER, P.W. ACCOUNTS,

MALPAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT,

GENERAL BRANCH.

NO. 21/78

CHEER, 22ND APRIL 1878.

SIR,

IN MY LETTER NO. 14.W. DATED 12TH APRIL 1878, I HAD THE
HONOR OF LAYING BEFORE GOVERNMENT SOME OBSERVATIONS WITH
REGARD TO THE GENERAL CAUSES WHICH TENDED TO PRODUCE EX-
CESS OUTLAY OVER THE PUBLIC WORKS GRANTS UNDER ALL HEADS
OF SERVICE. I NOW HAVE THE HONOR TO SHET HOW THESE
TENDENCIES FOUND EXPRESSION IN PRODUCING THE EXCESS OUTLAY
UNDER PROVINCIAL IN THE YEAR 1876-77 REFERRED TO IN G.O.
FINANCIAL DEPARTMENT NO. 408 DATED 2ND MARCH 1878.

2. THROUGHOUT MY OBSERVATIONS I SHALL CONFINES MYSELF
STRICTLY TO THAT ASPECT OF THE CASE WHICH IS PURELY FINAN-
CIAL. I SHALL POINT OUT THE ITEMS ON WHICH THE EXCESS EX-
PENDITURE WAS INCURRED, AND THE AUTHORITY WHO APPEARS FROM
THE RECORDS OF THIS OFFICE TO BE DIRECTLY RESPONSIBLE FOR
INCURRING IT. ANY FURTHER EXPLANATION WHICH GOVERNMENT
MAY PURSUE WITH REGARD TO THE ABSOLUTE NECESSITY WHICH

DOUBTLESS EXISTED FOR INCREASING LIABILITIES IN EXCESS OF THE GRANTS, I SHALL LEAVE TO BE SUPPLIED BY THE CHIEF ENGINEER.

ORIGINAL STATE.
CIVIL BUILDINGS.

2. REFERRING TO THE FIGURES CONTAINED IN MY LETTER NO. 201.Y. DATED 12TH FEBRUARY 1876, WHICH REPRESENTS THE PROVINCIAL OUTLAY AS SHOWN IN THE BOOKS OF THIS OFFICE PREVIOUS TO THE ADDITION OF THE SECOND SUPPLEMENTAL ACCOUNTS AMOUNTING TO THE EXPENDITURE INCURRED BY PUBLIC OFFICERS DURING THE YEAR 1876-77, I FIND THAT THE EXCESS OUTLAY OF RS. 100,512 WHICH UNDER ORIGINAL WORKS, CIVIL BUILDINGS, MAY BE TAKEN AS THE TOTAL INCURRED BY THE FOLLOWING ITEMS ON WHICH EXPENDITURE WAS INCURRED WITHOUT OF IN EXCESS OF, APPROPRIATION, VIZ:-

VIOLATION OF APPROPRIATION.

1. UPPER WORKS BUILDINGS..... 11,70,574.
2. PURCHASE MONEY OF LAND..... 20,000.
3. COLLECTIONS PAID AT COURT HOUSE..... 5,100.

IN EXCESS OF APPROPRIATION.

4. PUBLIC WORKS EXPENDITURE AT THE SEVEN TALLS..... 1,00,000.
5. REPAIRING FENCE TO THE DISTRICT JAIL AT MANGALORE..... 1,000.
6. CONSTRUCTING COUNCIL CHAMBER AT STAMPAH..... 1,000.
7. TACA UNL..... 1,000.

RS. 10,000.

RS. 1,00,000.

4. ITEM 1. EXPENDITURE ON THE BUREAU BUILDINGS WAS FIRST AUTHORIZED BY G.O. NO. 2428 DATED 12TH OCTOBER 1876, AND IN

3266
6

G.O. FINANCIAL DEPARTMENT NO. 1201 DATED 12TH OCTOBER 1876 GOVERNMENT ORDERED THE BUILDINGS TO BE PROCEEDED WITH SUBJECT TO AN APPROPRIATION OF FUNDS LATER IN THE YEAR.

5. THE OUTLAY APPEARED AS ITEM NO. 10 IN THE OBJECTIONABLE ITEM STATEMENT FOR SEPTEMBER 1876 WITH THE FOLLOWING ORDER OF GOVERNMENT AGAINST IT, 'THE ATTENTION OF THE FINANCIAL DEPARTMENT IS CALLED TO G.O. NO. 2428 OF THE 12TH OCTOBER 1876, REGARDING THE PROVISION OF FUNDS - OF THIS WORK'.

IN G.O. NO. 2916 DATED 20TH OCTOBER 1876, AN APPLICATION FOR AN APPROPRIATION OF RS. 40,000 TO MEET OUTLAY ON THESE BUILDINGS WAS FORWARDED BY THE PUBLIC WORKS DEPARTMENT TO THE FINANCIAL DEPARTMENT, AND BY G.O. FINANCIAL DEPARTMENT NO. 146 DATED 17TH JANUARY 1877 ADDITIONAL EXPENDITURE TO THE AGGREGATE AMOUNT OF RS. 40,000 WAS SANCTIONED BY GOVERNMENT WITHOUT ANY SPECIFIC APPROPRIATION OF FUNDS. ON RECEIPT OF THIS LAST ORDER, THE HATTEL WAS REPORTED BY THIS OFFICE TO THE ACCOUNTANT GENERAL TO THE GOVERNMENT OF INDIA.

A FURTHER G.O. IN THE FINANCIAL DEPARTMENT NO. 402 DATED 12TH FEBRUARY 1877 REAFFIRMED THE ORDERS PREVIOUSLY PASSED IN THE SAME DEPARTMENT IN OCTOBER AND NOVEMBER 1876.

6. ALL THIS TIME THE INCREASING EXPENDITURE HAD BEEN REGULARLY BROUGHT TO THE NOTICE OF GOVERNMENT IN THE MONTHLY OBJECTIONABLE ITEM STATEMENTS, AND ON THE 22ND JANUARY 1877 I SPECIALLY CALLED THE ATTENTION OF GOVERNMENT BY LETTER TO THE WANT OF APPROPRIATION FOR THIS EXPENDITURE.

ON THE 6TH. MARCH 1877, I AGAIN CALLED THE ATTENTION OF GOVERNMENT BY LETTER, TO THE FACT THAT NO APPROPRIATION TO COVER THE EXPENDITURE HAD BEEN MADE AS REQUIRED IN THE ORDERS OF GOVERNMENT PASSED IN OCTOBER 1876.

AND AGAIN IN MY LETTER TO GOVERNMENT NO. 1. D. DATED 20TH. APRIL 1877, I POINTED OUT TO GOVERNMENT THAT THE YEAR HAD BEEN PERMITTED TO CLOSE WITHOUT ANY APPROPRIATION HAVING BEEN MADE.

7. AS I CALLED UPON THEM FOR, THERE CAN BE NO DOUBT THAT THE EXPENDITURE WAS THE FIRST INCURRED UNDER THE DIRECT ORDERS OF THE GOVERNMENT AT BOMBAY, AND THAT THROUGHOUT, THE GOVERNMENT HAD A FULL KNOWLEDGE OF THE CIRCUMSTANCES AND HAD BEEN ADVISED WITHOUT DELAY BY THE DISTRICT ENGINEER AS TO THE CHARGE THIS WOULD BRING AGAINST THE DISTRICT ENGINEER.

8. ~~THE DISTRICT ENGINEER'S LETTER TO GOVERNMENT NO. 1. D. DATED 20TH. APRIL 1877, IN WHICH HE STATED THAT THE EXPENDITURE WAS THE FIRST INCURRED UNDER THE DIRECT ORDERS OF THE GOVERNMENT AT BOMBAY, AND THAT THROUGHOUT, THE GOVERNMENT HAD A FULL KNOWLEDGE OF THE CIRCUMSTANCES AND HAD BEEN ADVISED WITHOUT DELAY BY THE DISTRICT ENGINEER AS TO THE CHARGE THIS WOULD BRING AGAINST THE DISTRICT ENGINEER.~~

9. THE WHOLE COURSE TAKEN WITH REGARD TO THIS ITEM WAS MOST IRREGULAR, THIS WAS POINTED OUT TO GOVERNMENT IN MY LETTER

3906/1
NO. 6. B. DATED 20TH. APRIL 1877 AND ALSO BY THE LOCAL ACCOUNTANT GENERAL IN HIS LETTER NO. 912¹/₂ DATED 6TH. MARCH 1877 WITH REGARD TO A VERY SIMILAR CHARGE. IN THIS CASE AGAIN, THERE CAN BE NO DOUBT THAT THE OUTLAY WAS INCURRED UNDER THE DIRECT ORDERS OF GOVERNMENT.

10. ITEM C. AN ESTIMATE AMOUNTING TO RS. 3,240 FOR REPAIRING THE COLLECTORS' WATCHMEN AT CHETTERPORE WAS SANCTIONED BY GOVERNMENT ORDER NO. 2207 DATED 21ST. AUGUST 1876. IN HIS APPLICATION, WHICH IS DATED 26TH. JULY 1876, THE DISTRICT ENGINEER STATED THAT THE REPAIRS WERE URGENTLY REQUIRED, AND THAT HE WOULD, IN ANTICIPATION OF THE APPROVAL OF GOVERNMENT, PUT THE WORKS INTO IMMEDIATE EXECUTION.

11. IN THEIR ORDER DATED 21ST. AUGUST WHICH WAS NOT ISSUED TILL ABOUT THE 4TH. SEPTEMBER 1876, THE GOVERNMENT REMARKED THAT THERE WERE NO FUNDS AT THE DISPOSAL OF GOVERNMENT FOR APPROPRIATION TO THE WORK AND THAT THE DISTRICT ENGINEER SHOULD THEREFORE CARRY OUT ONLY THE MOST NECESSARY REPAIRS AND SUCH AS HE COULD PAY FOR FROM FUNDS ALREADY AT HIS DISPOSAL. AS THE DISTRICT ENGINEER HAD NO FUNDS AT HIS DISPOSAL, THIS PRACTICALLY AMOUNTED TO SAYING THAT THE REPAIRS WERE NOT TO BE CARRIED OUT, BUT ON THE OTHER HAND AS THE CHIEF ENGINEER AND THE GOVERNMENT WERE BOTH AWARE FROM THE DISTRICT ENGINEER'S LETTER THAT THE WORKS WERE ACTUALLY BEING CARRIED OUT, AND NO TELEGRAM WAS SENT TO STOP THEM, THE WHOLE RESPONSIBILITY CANNOT BE SAID TO LIE ALTOGETHER WITH THE DISTRICT ENGINEER.

12. THE EXPENDITURE WAS BROUGHT TO THE NOTICE OF

GOVERNMENT IN THE OBJECTIONABLE ITEM STATEMENT FOR NOVEMBER 1976 AND IN SUBSEQUENT MONTHS, BUT NO ORDER WAS APPARENTLY PASSED WITH REGARD TO IT.

13. ITEM 4. AN ESTIMATE AMOUNTING TO RS. 1,50,000 WAS SANCTIONED BY THE DISTRICT PUBLIC WORKS WORKSHEET AND STORES BY G.O. NO. 1224 OF 7TH MAY 1974 AND NO. 1001.A.DATED 21ST JULY 1974. FOR THIS WORK AN APPROPRIATION FOR THE YEAR 1974-75 FINALLY STOOD AT RS. 57,000. OUTLAY IN EXCESS OF THIS APPROPRIATION APPEARED ONLY IN THE ACCOUNTS FOR MARCH, RECEIVED IN THIS OFFICE IN APRIL WHEN IT WAS TOO LATE TO TAKE ANY USEFUL ACTION IN THE MATTER. FOR THIS EXCESS EXPENDITURE, THE DISTRICT ENGINEER, PRESILENCY, APPEARS WHOLLY RESPONSIBLE.

14. ITEM 5. FOR RENEWING THE FLOOR OF THE DISTRICT JAIL AT MANGALORE THE GOVERNMENT SANCTIONED AN ESTIMATE OF RS. 10,000 IN G.O. NO. 77 DATED 14TH JANUARY 1974. THE OUTLAY ON THE WORK DURING THE MONTHS OF MAY JUNE AND JULY 1974 WAS REPORTED TO GOVERNMENT AS OBJECTIONABLE FOR LACK OF AN APPROPRIATION BUT SUBSEQUENTLY AN APPROPRIATION OF RS. 20,000 WAS MADE BY G.O. NO. 2411 DATED 9TH SEPTEMBER 1974. THE EXPENDITURE WAS ADMITTED AGAINST THIS APPROPRIATION UNTIL FEBRUARY 1975, WHEN THE APPROPRIATION WAS EXCEEDED. THE EXCESS OUTLAY WAS THEN ONLY REPORTED TO GOVERNMENT IN THE OBJECTIONABLE ITEM STATEMENT. THE TOTAL EXCESS OUTLAY UP TO THE END OF MARCH WAS RS. 5,000, FOR WHICH THE LOCAL EXECUTIVE OFFICER, AS FAR AS HIS DUTY GOES, IS RESPONSIBLE.

15. ITEM 6. THE ESTIMATE FOR THIS WORK AMOUNTING TO RS. 28,700 WAS SANCTIONED BY G.O. NO. 1114 DATED 24TH JULY 1973, AND AN APPROPRIATION OF RS. 10,700 FOR THE WORK WAS ENTERED IN THE

*X defect pointed by Govt on 30 May 1974
No order issued in response.*

PROVINCIAL BUDGET FOR 1976-77. THE OUTLAY FIRST APPROPRIED AS OBJECTIONABLE IN THE ACCOUNTS FOR JANUARY 1977, AND WAS REPORTED AS SUCH TO GOVERNMENT IN THE OBJECTIONABLE ITEM STATEMENTS FOR JANUARY AND FEBRUARY. ON THESE STATEMENTS NO ORDERS APPEAR TO HAVE BEEN PASSED. I UNDERSTAND THAT THE DISTRICT ENGINEER, MANGALORE, RECEIVED ORDERS TO FINISH THE BUILDING PRIOR TO THE TRANSFER OF THE GOVERNMENT FROM MANGALORE TO OOTACAMP, AND HENCE I CONSIDER THIS OUTLAY TO HAVE BEEN INCURRED UNDER THE ORDERS OF GOVERNMENT.

ORIGINAL WORKS COMMUNICATIONS.

16. THE EXCESS OUTLAY OF RS. 25,000 UNDER ORIGINAL WORKS COMMUNICATIONS APPEARS TO BE REPRESENTED BY THE FOLLOWING ITEMS WHICH WERE PROVIDED WITH FINES :-

TABLE OF APPROPRIATION.

7.	NEW POTINGCHY GHAT.....	RS. 1,070.
8.	EXTENSION OF EAST COAST CANAL.....	RS. 5,500.
9.	EXPENSES TO COOKER GHAT.....	RS. 1,000.
	<u>TOTAL</u>	<u>RS. 25,000.</u>

17. ITEM 12. FOR THE CONSTRUCTION OF THE NEW POTINGCHY GHAT, THE FINAL APPROPRIATION ALLOWED WAS RS. 10,000. THE OUTLAY EXCEEDED THE APPROPRIATION AND WAS REPORTED AS OBJECTIONABLE IN THE MONTHLY RETURN FOR FEB. 1975. THE LOCAL EXECUTIVE OFFICER, OOTACAMP, IS RESPONSIBLE.

18. ITEM 13. THE FINAL APPROPRIATION OF RS. 150,000 FOR THE EXTENSION OF THE EAST COAST CANAL WAS EXCEEDED BY THE OUTLAY ONLY IN MARCH 1975, WHEN IT WAS TOO LATE TO TAKE ANY ACTION THEREIN. PROVIDING ADDITIONAL FINES. THIS WAS REPORTED TO GOVERNMENT IN G.O. NO. 14, DATED 30TH MAY 1975.

10. THERE IS NO INFORMATION IN THIS OFFICE TO SHOW WHETHER, HAD THE PAINTING NOT EXISTED, THE EXPENDITURE ON THE WORK WOULD NOT HAVE BEEN RESTRICTED TO THE LIMIT OF THE APPROPRIATION ALLOTTED FOR IT. I AM THEREFORE UNABLE TO SAY WHO IS RESPONSIBLE FOR THE EXCESS OUTLAY.

20. ITEM 9. AN ESTIMATE OF RS. 9,500 FOR REPAIRING THE HST COONHUR GHAT WAS SANCTIONED BY G.O. NO. 47, T. DATED 14TH. MAY 1877, AND AN APPROPRIATION OF RS. 1,500 WAS GIVEN BY G.O. NO. 1022 DATED 17TH. MAY 1876. THE EXCESS OUTLAY FIRST APPEARED IN THE ACCOUNTS FOR NOVEMBER 1876 AND WAS REPORTED TO GOVERNMENT IN THE OBJECTIONABLE ITEM STATEMENTS OF THIS AND THE FOLLOWING MONTHS. THE DISTRICT ENGINEER, MUMBAI, APPEARS TO BE RESPONSIBLE FOR THIS ITEM OF EXCESS.

ORIGINAL WORKS MISCELLANEOUS PUBLIC IMPROVEMENTS.

21. THE EXCESS EXPENDITURE UNDER ORIGINAL WORKS MISCELLANEOUS PUBLIC IMPROVEMENTS IS COMPOSED OF THE FOLLOWING ITEMS :-

- 10. EMERGENT DEMANDS AT THE DALAO.....RS. 6,000.
- 11. REPAIRING THE WALLS OF THE LAKH TOWN THROU..... 571.
- 12. CONSTRUCTING BATHING PLACE AT LAKH TOWN..... 150.
- 13. DO DO TO IMPROVE DRAIN..... 1,750.
- 14. GETTING UP FENCE AND BUILDING FENCE..... 2,500.

RS. 12,821.

22. ITEM 10. AN ESTIMATE AMOUNTING TO RS. 7,500 FOR EMERGENT WORKS REQUIRED FOR THE PROTECTION OF THE TOWN DALIAHARY WAS SANCTIONED BY G.O. NO. 20 DATED 20TH. APRIL 1876. THE EXPENDITURE AGAINST WHICH WAS NOT CHARGED TO MISCELLANEOUS ADVANCES.

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23. IN THEIR ORDER NO. 1074 DATED 2ND. AUGUST 1876, THE GOVERNMENT ORDERED THAT THE WHOLE EXPENDITURE ON THIS ESTIMATE WITNESSED CHARGED AGAINST MISCELLANEOUS ADVANCES SHOULD BE CHARGED TO PROVINCIAL. THIS WAS ACCORDINGLY DONE. THE OUTLAY THUS BROUGHT AGAINST PROVINCIAL BEING OBJECTED TO IN OCTOBER 1876 AND IN EACH SUCCESSIVE MONTH UNTIL MARCH 1877. NO APPROPRIATION HAVING BEEN GIVEN OVER FOR THE WORK, GOVERNMENT APPEARS TO BE RESPONSIBLE FOR THE EXCESS OUTLAY IN THIS CASE.

24. ITEM 11. THE ESTIMATE IN THIS CASE WAS SANCTIONED BY THE DISTRICT ENGINEER, PRESIDENCY. NO APPROPRIATION WAS MADE TO COVER THE OUTLAY, WHICH WAS REPORTED TO GOVERNMENT BY THIS OFFICE AS OBJECTIONABLE FROM DECEMBER 1876 TO FEBRUARY 1877.

25. ITEMS 12 & 13. THE EXPENDITURE ON THESE WORKS WAS AUTHORIZED BY GOVERNMENT IN G.O. NO. 1022 DATED 2ND. SEP. G.O. NO. 1217 OF 4TH. APRIL 1877. } AUGUST 1876 WITHOUT ANY SPECIFIC ALLOTMENT OF FUNDS. GOVERNMENT IS THEREFORE SOLELY RESPONSIBLE FOR THE EXCESS.

26. ITEM 14. G.O. NO. 240 DATED 15TH. MARCH 1877 ORDERED, THAT CHARGES AMOUNTING TO RS. 745 SHOULD BE DEBITED TO PROVINCIAL FUNDS, AT THE SAME TIME THEY PROVIDED AN APPROPRIATION OF RS. 400 ONLY. THE GOVERNMENT THEREFORE REMAINS RESPONSIBLE FOR THE EXCESS CHARGE OF RS. 2,100.

RECAPITULATION.

27. IN PARA 24 OF MY LETTER NO. 16, T. DATED 15TH. APRIL 1876, I POINTED OUT TO GOVERNMENT HOW CAREFULLY THE PROVINCIAL BUDGET ESTIMATE REQUIRED TO BE WATCHED NOW THAT

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VERY SHORT ACTION IN THE GRANTS UNDER THE ACT OF 1904. THE SERVICE EXPENSELY ASSISTED THE ESTABLISHMENT CHARGES UNDER PROVINCIAL. THE ESTABLISHMENT CHARGES UNDER PROVINCIAL. THE ESTABLISHMENT CHARGES UNDER PROVINCIAL.

IN THE YEAR 1974-75 THE ESTIMATE OF THE PROVINCIAL ESTABLISHMENT CHARGES UNDER PROVINCIAL. THE ESTABLISHMENT CHARGES UNDER PROVINCIAL. THE ESTABLISHMENT CHARGES UNDER PROVINCIAL.

THIS TOTAL WAS TO BE DIVIDED BETWEEN THE DIFFERENT HEADS OF SERVICE AS UNDER :-

IMPERIAL.....	1,01,000.
INVESTIGATION.....	7,71,000.
PROVINCIAL.....	5,24,420.
SPECIAL.....	2,04,000.
LOCAL.....	7,71,000.

AND PROVIDED THAT APPROPRIATELY TO THE ESTABLISHMENT CHARGES REFERRED TO.

IN THE YEAR 1974-75 OF THE ESTABLISHMENT CHARGES, THE FOLLOWING PROVISION IS MADE FOR ESTABLISHMENT CHARGES :-

IMPERIAL.....	1,20,700.
INVESTIGATION.....	7,71,000.
PROVINCIAL.....	5,24,420.
SPECIAL.....	2,04,000.
LOCAL.....	7,71,000.

OR ABOUT 18,40,200 AND THEREFORE THE FOLLOWING

21. APPARENTLY OVERLOOKING THE FACT THAT THE GOVERNMENT OF INDIA HAD REDUCED THE IMPERIAL GRANTS TO AN EXTENT WHICH AS STATED AT THAT TIME BROUGHT AN EXTRA CHARGE ON PROVINCIAL ESTABLISHMENT OF RS. 90,001, GOVERNMENT IT REMAINED UNDER THE IMPRESSION THAT THE EXCESS PROVISION FOR ESTABLISHMENT AMOUNTED TO ONE LAKH, AND TRANSFERS OF FUNDS

WERE MADE WITH G.O. TO THE EXTENT OF RS. 20,000 ON 17-2-75 AND PARA 3 OF THAT ORDER. ALSO EXAMINER'S LETTER NO. 116.71 OF 14-7-75. LY SOON MADE FROM

THE PROVISION FOR ESTABLISHMENT UNDER PROVINCIAL. THIS AT ONCE REDUCED THE PROVISION FOR ESTABLISHMENT UNDER PROVINCIAL FROM BEING IN EXCESS BY RS. 40,200 TO BEING DEFICIENT BY RS. 40,200.

22. THE ACTUAL CHARGES FOR ESTABLISHMENT DURING THE YEAR AMOUNTED TO RS. 22,20,252, AGAINST A BUDGET PROVISION OF RS. 22,15,000 OR RS. 14,072 IN EXCESS.

23. AMONGST THE ITEMS REFERRED TO ESTABLISHMENT FOR WHICH NO PROVISION WAS MADE IN THE BUDGET WERE THE FOLLOWING :-

15.	GRANT-IN-AID.....	7,151.
16.	TRAVELLING PAY TO CERTAIN OFFICERS PAID IN INDIA.....	7,114.
17.	SALARY AND TRAVELLING ALLOWANCE OF MAJOR WOOD SUPERINTENDENT.....	9,505.
18.	ED OF CAPTAIN CLARKE.....	2,600.
19.	TO OF SUPERINTENDENT OVERSEES.....	9,294.
		35,724.

24. ITEM 15. THIS NEEDS NO REMARK.

25. ITEM 16. THIS REPRESENTS THE TRAVELLING PAY OF

CERTAIN OFFICERS WHICH WAS PAID IN INDIA. IT WAS WHOLLY DEBITED TO IMPERIAL AND THEREFORE MAY BE PUT OUT OF CONSIDERATION AT ONCE AS IN NO WAY BEARING ON PROVINCIAL OUTLAY.

36. ITEMS 17 & 18. MAJOR WOOD AND CAPTAIN CLARKE WERE BROUGHT ON THE PROVINCIAL ESTABLISHMENT AS SUPERIMED BY THE ORDER G.O.NO.1140 OF 1-7-76. } OF GOVERNMENT. IN PARAS 4 AND G.O.NO.3481 OF 14-12-76. } 5 OF MY LETTER NO.110.W.DATED 12TH JULY 1876. I POINTED OUT TO GOVERNMENT THAT THE APPOINTMENT OF MAJOR WOOD WOULD AFFECT THE CHARGES FOR ESTABLISHMENT UNDER PROVINCIAL; AND IN THIS OFFICE LETTER NO.727.W.DATED 21ST DECEMBER 1876. I INFORMED GOVERNMENT THAT THE APPOINTMENT OF CAPTAIN CLARKE CAUSED AN EXCESS IN THE SANCTIONED STRENGTH. THE EXPENDITURE ON THESE TWO ITEMS WY THEREFORE BE CONSIDERED AS INCURRED UNDER THE DIRECT ORDER OF GOVERNMENT.

37. ITEM 19. THIS REPRESENTS THE SALARIES OF CERTAIN OTHERS RUNNERY OVERSEERS APPOINTED UNDER THE AUTHORITY OF G.O.NO.1404 DATED 10TH JUNE 1876, AND NO.2665 DATED 14TH OCTOBER 1876.

THESE ITEMS AMOUNT TO RS.25,721 AGAINST AN EXCESS OF RS. 14,872. THERE WAS THEREFORE A SAVING UNDER ORDINARY BUDGETTED CHARGES OF RS.21,451.

38. THE TOTAL CHARGE OF RS.22,20,250 FOR ESTABLISHMENT WAS FINALLY DEBITED TO ALL THE HEADS OF SERVICE AS FOLLOWS :-

IMPERIAL.....	1,92,024.
INDIGATION.....	7,64,078.
PROVINCIAL.....	5,00,000.
SPECIAL }	
LOCAL }	7,40,000.

22,20,250.

39. IF GOVERNMENT WILL KINDLY CONSIDER THESE FIGURES WITH THOSE GIVEN IN PARA 20 ANTER. GOVERNMENT WILL SEE THAT THE DEBIT TO PROVINCIAL IS FAR LESS THAN THEY HAD ANY CAUSE TO ANTICIPATE. IN LARGE UNEXPECTED ADDITIONS PAR 20. JUST AT THE CLOSE OF THE OFFICIAL YEAR, WHEN MADE TO THE GRANTS UNDER IMPERIAL AND INDIGATION, THE G.O.NO.704 OF 7-3-77. } DEBIT TO PROVINCIAL WOULD HAVE BEEN FAR GREATER. AS MATTERS STOOD BEFORE THESE CHARGES WERE MADE. GOVERNMENT HAD EVERY REASON TO EXPECT THAT THE PROVINCIAL GRANT WOULD BE EXCEEDED BY RS.40,000 BUDGETTED ESTABLISHMENT CHARGES UNPROVIDED FOR, 1876 RS. 5,00,000 FOR ESTABLISHMENT CHARGES, OR RS.75,000 IN ADDITIONAL OF RS.50,000.

ITEMS 20-22.

40. THE LATEST APPROPRIATION OF RS.42,718 UNDER TOOLS AND PLANT IS SOLELY DUE TO ONE ITEM ALONE NO.20, VIZ. THE INCREASE TO THE CAPITAL OF THE PUBLIC WORKS WORKSHOPS WHICH AMOUNTED DURING THE YEAR TO RS.40,500. AGAINST THIS, THERE WAS AN APPROPRIATION TO THE EXTENT OF ONLY RS. 20,000.

41. AS HAVE BEEN STATED THAT THE SUPERINTENDENT OF DISTRICTS (A.T.3.1.1.1.1) NO. } THE PUBLIC WORKS 104 DATED 11TH APRIL 1877. } STATION AND WORK-

SHOPS ADVISED ME THAT NO INCREASE WOULD BE REQUIRED TO THE CAPITAL OF THE PUBLIC WORKS WORKSHOPS, AN INCREASE WHICH OWING TO THE WAY THE FUND ARE NOW SPENT WOULD BE INADEQUATE TO COVER THE AMOUNT REQUIRED FOR THE WORKS. THE WORKS WERE THEREFORE FINALLY CLOSED.

42. SUMMING UP, IT WOULD APPEAR THAT OF ALL THIS EXCESS EX-
PENDITURE AMOUNTING TO RS. 224,467 THE GOVERNMENT ARE DIRECTLY
RESPONSIBLE FOR ITEMS 1, 2, 3, 10, 12, 13, 14, 15, 17, 18, AND 19,
AMOUNTING IN ALL TO RS. 1,1,507 OR 50 PER CENT OF THE WHOLE.

THE LOCAL EXECUTIVE OFFICERS APPEAR TO BE DIRECTLY
RESPONSIBLE FOR ITEMS 4, 5, 7, 9, 11 AMOUNTING TO RS. 12,400 OR TO
5 PER CENT, WHILE I AM UNABLE TO ALLUATE THE EXACT RESPONSIBILITY
IN REGARD TO ITEMS 6, 8, 16 AND 20 AMOUNTING TO RS. 10,560 OR ABOUT
5 PER CENT.

43. REGARDING THE LARGE AMOUNT OF THE EXPENDITURE UNDER
THE DIRECT CHARGE OF THE LOCAL GOVERNMENT, I NEED SCARCELY SAY
THAT NO FINANCIAL SYSTEM, HOWEVER PERFECT IN ITS PLAN AND HOWEVER
CAREFULLY MONITORED BY THE OFFICIALS OF THE GOVERNMENT
COULD SECURE RESULTS THAT WOULD BE WHOLLY SATISFACTORY WHEN
LARGE SUMS ARE EXPENDED BY CHARGE OF GOVERNMENT WITHOUT ANY CHECK
BEING APPLICATED TO MEET THE PURPOSES FOR WHICH THEY ARE

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBLIGING SERVANT.

John H. ...

...

Mis no 123020 of 11 March 78
 -- 72W -- 12 June 77
 C.E. -- 726 -- 17 March --
 G.O. -- 94 -- 6 Feb --
 -- 204 -- 18 Jan --
 -- 2916 -- 30 Oct 76
 -- 88 -- 14 -- --
 -- 2478 -- 16 Sept --
 G.O. 2207 -- 21 Aug --
 -- 1965A -- 23 July 74
 Mis no 121W -- 19 June 77
 G.O. -- 2411 -- 9 Sept 76
 -- 77 -- 14 Jan 76
 -- 2105 -- 24 July 75
 -- 318W -- 27 June 77
 -- 1232 -- 17 May 76
 -- 46W -- 14 -- 77
 -- 1978 -- 3 Aug 76
 -- 2399 -- 20 -- 75
 -- 5W -- 1 May 77
 -- 1217 -- 9 April 77
 -- 1992 -- 3 Aug 76
 -- 883 -- 15 March 77
 -- 2153 -- 17 Aug 76
 -- 1877 -- 25 July --
 -- 3421 -- 14 Dec 76
 -- 1665 -- 1 July --
 -- 1856 -- 21 -- --
 -- 799 -- 7 March 77
 -- 2665 -- 3 Oct 76
 -- 1494 -- 15 June --

RECEIVED THE SECRETARY, P.W.A. 1878.

RECEIVED.

TO THE COM. TO GOVT. P.W.A.

GET THE LATEST.

NO. 21 W

RECEIVED THE SECRETARY, P.W.A. 1878.

RECEIVED.

NOT THIS SET THE CANTON
 HAVE TRAVEL TO RECORD THE RE
 WILLAD HILL FROM 1871 TO THE YEAR
 1878 BY ORDER TO IN O.C. 1878.
 SEND NO MORE LATER THE YEAR 1878.

Cir 4-10-78. Cir 7-10-78
 To acty 26-4-78
 Cir 3-5-78. Cir 10-5-78

L. G. 1898/78

P.W.A.

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The Secretary begs
 to explain as follows
 with reference to His
 Grace the Governor's en-
 quiry in connection with
 letter from the Examiner
 Public Works Accounts
 No. 21 W. dated 22nd April
 1878.

This paper was
 originally received at
 Portacammund at the end
 of April. and was cir-
 culated on the 3rd May
 to the Member of Govt.
 in immediate charge of
 the Public Works business.

The Honble Mr. Hudson
decided that it should,
with other letters that came
from the Examiner on kindred
subjects, be transferred to
the Financial Dept. for
disposal in the first instance.
It was accordingly so
transferred on the 10th May.
It remained in the Financial
Dept. till the end of Aug^r
when it came back to
the Public Works Dept.
It was ultimately decided
that the Examiner, who
was at Ootacamund
at the time, should
prepare the draft order,
and the letter was handed
to him for this purpose
on the 31st August.

The Examiner's draft
order came to hand
on the 25th Sept. and

was circulated immediately
by-

947
3/10

3906
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PROCEEDINGS of the MADRAS GOVERNMENT

IN THE

PUBLIC WORKS DEPARTMENT,

No. _____ Under date the _____

Read the following:—

LETTER FROM THE EXAMINER,
P.W. ACCOUNTS, NO. 21.W. DATED 22ND.
APRIL 1878.

ORDER THEREON.

L.B.

THE EXAMINER IS AUTHORIZED TO
ADMIT ALL THE EXCESS CHARGES
BROUGHT TO NOTICE IN THE ABOVE
LETTER.
SEPARATE ORDERS HAVE BEEN PASSED
WITH THE SPECIAL OBJECT OF PRE-
VENTING ANY FURTHER IRREGULAR EX-
PENDITURE BEING INCURRED IN THE
P.W. DEPARTMENT.

*What action has been
taken on this letter & why
was it not circulated at
date of receipt?
M 2/10*

*En Shw. R. ✓
F. A. S. R. ✓ 21-10-78*

To certy 24-9-78

Recd. 24-9-78

*396
15*

*Cir. 4-10-78
26-4-78*

Recd 7-10-78

20/9

22/9

1776



Cont. of (1878) ~~Madras~~

PUBLIC WORKS.

To

Dated

Issued

Recd.

Ex

G. O. 7th Oct 1878, No. 3906 H

Nos.

Certain irregular expenditure
incurred by the P. W. D.

The Examiner authorizes
to admit ~~the same~~

Encl. 16/11/78