

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	<i>801</i>	Press
		~~1118~~
<i>17-19.</i>		
Dated	<i>2. 6. 1870</i>	~~11~~

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
2nd June 1870.*

Read the following papers:—

No. 17. Proceedings of the Board of Revenue, dated 2nd April 1870, No. 2,205.

Read the following papers:—

From the Controller of Public Works Accounts, to the Acting Secretary to the Board of Revenue, dated Chepauk, 16th August 1869, No. 296.

I HAVE the honour to forward a statement showing the Local Fund works in progress without allotments, and those on which the outlay is in excess of allotments; and to request that you will have the goodness to move the Board to arrange for the provision of the necessary funds, to adjust the outlay which is being incurred.

ENCLOSURE No. 1.—Statement.

From the same officer, dated 22nd September 1869, No. 407.

I HAVE the honour to forward a statement, prepared up to the 31st July 1869, showing the Local Fund works in progress, without estimates and allotments, and those on which the outlay is in excess of allotments; and to request that you will have the goodness to move the Board to arrange for the provision of the necessary funds to adjust the outlay which is being incurred.

ENCLOSURE No. 1.—Statement.

From the same officer, dated 23rd November 1869, No. 549.

I HAVE the honour to forward a statement, prepared up to the 31st August 1869, showing the Local Fund works in progress, without estimates and allotments, and those on which the outlay is in excess of allotments; and to request that you will be so good as to move the Board to arrange for the provision of the necessary funds to adjust the outlay which is being incurred.

ENCLOSURE No. 1.—Statement;

Statement of Objectionable Items in the Accounts of Range Officers for October 1869, dated 21st January 1870.

Proceedings of the Madras Government, dated 24th January 1870, No. 122, Revenue Department.

ABSTRACT.—*Objectionable items in Local Fund Accounts.*—Board of Revenue to subject their remarks in connection with them.

ENCLOSURE No. 1.—Statement.

Statement of Objectionable Items in the Accounts of Range Officers for November 1869, dated 18th February 1870.

*Proceedings of the Madras Government, Revenue Department,
2nd June 1870.*

Proceedings of the Madras Government, dated 12th March 1870, No. 351, Revenue Department.

ABSTRACT.—*Objectionable Items in Madras Local Fund Accounts.*—Board of Revenue to report on the several items entered in the statement. Controller of Public Works Accounts to place himself in communication with the Board of Revenue for the adjustment of such items for the future.

ENCLOSURE No. 1.—Statement.

Statement of Objectionable Items in the Accounts of the Range Officers for December 1869, dated 18th March 1870.

The foregoing papers relate to the expenditure incurred in 1869-70 from the Local Funds by the officers of the Public Works Department as classified and noted in the margin.

1. Expenditure on unsanctioned works.
2. Do. on works without specific allotments.
3. Do. on works in excess of the authorized allotments.
4. Do. on works in excess of their estimated cost.

Vide Government Order, Public Works Department, dated 10th September 1869, No. 2,984. 2. As the year 1869-70 has just expired the Board are of opinion that it will be better to get a complete statement for the whole year, such as was furnished for 1868-69, excluding from it all sanctions obtained by the local officers after its close. Numerous applications have been lately received from them, requesting transfers of funds to meet unauthorized expenditure during the year.

3. The Board would prefer, if possible, that the Controller instead of sending them Monthly Statements of Objectionable Items, should submit a list immediately after the close of each official year, so that they might pass orders once for all. It is most inconvenient to have to allot funds in communication with the several Collectors and Superintending Engineers every month.

4. When reviewing the Statements of Objectionable Items for 1868-69, the Board in paragraph 5 of their Proceedings, dated 16th February 1870, No. 1,079, requested Government to issue stringent orders, holding the Superintending Engineers and Range Officers strictly responsible for all unauthorized charges. The Government, in the Revenue Department, referred the point to the Public Works Department.

5. As the accounts of expenditure incurred by the Public Works Department go direct to the Controller for audit, he is better able than the Board to stop all irregular expenditure in time, and he can instruct Range Officers to apply to the Board in the usual course for the requisite sanction before the year draws to a close.

*Proceedings of the Madras Government, Revenue Department,
2nd June 1870.*

No. 18. Endorsement of the Secretary to Government, Public Works Department, dated Fort Saint George, 22nd April 1870.

Read the following letter from the Controller of Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated Chepauk, 20th April 1870, No. 109.

ADVERTING to the Proceedings of the Board of Revenue of the 2nd April 1870, No. 2,205, and in continuation of my letter, No. 2,514, dated 29th March 1870, I have the honour to observe that the object of submitting to Government *Monthly Statements of Objectionable Items* in the Accounts of the various ranges of this Presidency is to ensure the prompt adjustment of irregular outlay, either by special sanction to pass such expenditure on the explanations of the local officers, or by specific appropriations of funds to cover unauthorized disbursements. If the *monthly* statements heretofore submitted be substituted by *annual* returns, not only will the confirmation of all conditional clearances granted by this office in cases of irregular outlay be greatly delayed, but owing to changes amongst officers holding range charges, the adjustment of such expenditure, long after it has been incurred, will be rendered more difficult than at present, and Government will, it is believed, be deprived of the only means which it now possesses of obtaining timely information of all unauthorized outlay from Local Funds by officers of the Public Works Department.

TRANSFERRED to the Revenue Department with the opinion of the undersigned that, for the reasons assigned by the Controller, it does not seem expedient to dispense with the submission of *Monthly Statements of Objectionable Items* of expenditure from Local Funds.

(Signed) CHARLES A. ORR, Colonel, R.E.,
Secretary to Government P.W.D.

No. 19. ORDER THEREON, 2nd June 1870, No. 801.

Local Funds, No. 1.
Accounts.

THE Government consider *monthly Statements of Objectionable Items* necessary. The submission of these statements saves delay, and admits of the prompt correction of mistakes.

(True Extract.)
(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.
,, the Public Works Department.

Exd. F. R. Bantleman.

Rev. Spt.

Memo. for Orders on No 1099 & 1195.

In August 1869 the
Controller of Public Works Accounts
submitted several statements
of objectionable items in the
accounts of Range Officers for
the Official year 1868-69. Sub-
sequently he commenced to
send monthly statements. The
remarks of the Board of Revenue
were called for on all these
statements, and the Controller
was requested "to place him-
self in future in communi-
cation with the Board of Re-
venue for the adjustment

Orders dated 30th Sept. 1869
No. 2696-
24th Jan'y 1870 - 122.
7th Feb'y 1870 - 438.

Cobd. of 18703 34100ms.	
REVENUE.	
THE BOARD OF REVENUE.	
Dec, 30, 1869	1869
1870	1870
O. O. 2nd June 1870, No. 801.	
JULY.	
1869. 17-18.	
Objectionable Items of Expenditure from Local Funds.—The submission of monthly state- ments in connection with it considered necessary for the reasons assigned by the Controller of Public Works Accounts.	

of the objectionable items, and
to address Government
when necessary."

2. Mr. Brock in taking
exception to this order, quoted
at length the sections of
^{Code} of the Government of
India relating to the dis-
posal of the "Audit notes"
or "Statements of Objectionable
Items," and it is not
stated therein that they
should be monthly. He
added, however, that
"it has been the practice"

Letter dated 29 March 1870
No 2574.

of his office to submit to
Govt monthly Audit Notes,
that Govt have alone ex-
ercised the power of autho-
rizing his office to dispose
finally of all unautho-
rized advances, irregular
expenditure on stock, &c., &c.,
and inquired whether it
is the intention of Govt
that the powers above
enumerated should here-
after be exercised by
the Board of Revenue

in the case of all objection-
able items of expenditure
from District Road & a
funds, and that reference
to higher authority should
be made only when sanction
to items of irregular outlay
is refused by the Board.

He was informed

in reply that

under the rules

laid down by

this Government,

the Board of

Revenue

Or. G. 25 April 1901

Revenue are allowed
certain powers in regard
to sanctioning expenditure
from Local funds &
that the Board should be
disposed of such items in
the Controller's statements
as are within their compe-
tency, the sanction of Govt
being sought for the rest.
3. The other point
now before Govt for con-
sideration is whether or
these statements should be
necessarily be monthly.
The Board suggest that
they would prefer, if pos-
sible, that the Controller
instead of sending these
monthly statements should
submit a list immediate-
ly after the close of each
official year, so that they
might pass orders once
for all, as it is most in-
convenient to have to re-
allot funds in commu-
nication with the seve-
ral collectors and super-
intending engineers every
month.

month. They add that as the accounts of expenditure incurred by the P.W. Dept go direct to the Controller for audit, he is better able than the Board, to detect all irregular expenditure in time. But the Controller objects and his grounds are that the object of the monthly statements is to ensure prompt adjustment of irregular outlay, and that if annual estimates are substituted, not only will the confirmation of all conditional clearances granted by his office of irregular outlay be greatly delayed, but also that, owing to changes amongst Range officers, the adjustment of such expenditure, long after it has been incurred, will be rendered more difficult, and this letter from
M.

I can see in the
Ch or that month
statements are
necessary. No doubt
they involve more
trouble & care & delay
but they save delay
& admit of prompt
correction I D.S.

N. A. A.

M. Brock is transferred from the Public Works to the Revenue Dept. with the P.W. Secretary's remark that for the reasons assigned by the Controller, it does not seem expedient to dispense with the submission of monthly statements. 4. It seems, however, to be very questionable whether the advantage attendant upon the submission of these returns monthly in regard to Local Fund expenditure will make up for the additional work entailed. They will without doubt, largely increase the Board's correspondence with the Collectors.

Collectors, and further as remarked by the Board, it is within the power of the Controller to check all irregular expenditure in time. In a recent letter, the Govt. of India remark that a considerable proportion of the large increase in the cost of Civil Establishments is due "to the multiplication of reports, returns, and periodical statements," and urge the consideration of the possibility of diminishing the number of such documents, and condensing those retained in all departments of the administration. In the face of this order it is submitted that it is

inexpedient to continue the monthly statements alluded to
5. Half-yearly statements of objectionable items would be, it is believed, sufficient. The first half-year's statement will enable the Board to dispose of all the items before the conclusion of the second half-year, and the statement for the latter period will show how the items stand at the close of the year, the Controller in the meanwhile using his power effectually to check all irregular expenditure.

State of Madras
Public Works Department
Madras

Revenue Department

No. 801-

Proceedings of the Madras Government.
Under date the 2nd ^{June} ~~May~~ 1870. -

Read the following
Papers

Proceedings of the Board of Revenue -
Requesting Controller of Public
Works Accounts ^{to submit} a statement of objectionable
items of expenditure from Local Funds by
Officers of Public Works Department, immediately
after close of each official year, instead
of monthly, as at present. -

(H. & 2nd April 1870 No. 2205.)

From the Controller of P. W. Accounts.

Submitting observations on the
Proceedings of the Board of Revenue
No. 2205, dated 2nd April 1870, regarding
the submission of annual, instead of
monthly statements of objectionable
items in the Accounts (Local) of the
Range Officers of this Presidency. -

(H. & 20th April 1870 No. 109.)

The Government
consider monthly statements
of objectionable ^{items} necessary.
These statements save delay
and admit of prompt
correction. -

14th Board of Revenue despatch
21st Feb. W. Dept.

Sd/- W. Dept.

h/m