MRO 1—77,006—S 6-37

(1) Number of pages 11 2

(2) Date of repair

(3) Initials of the Referencer

# MADRAS RECORD OFFICE.

---

## Government of Madras.

Public Works DEPARTMENT.

| | | |
|---|---|---|
| G.O. No. 984-985 132-135 | | Press Mis.— |
| Dated 8. 4. | 1870. | |

***Not to be folded or roughly handled***

*Proceedings of the Madras Government, Public Works Department, 8th April* 1870

No. 132 Read the following letter from the Officer in charge of Public Works Operations in Wynaad, to the Secretary to Government, Public Works Department, dated Vythery, 15th March 1870, No. 177 —

I BEG respectfully to bring to notice a subject which, involving as it does considerable inconvenience, will, I trust, receive consideration, and remedy be provided, if, from what I represent, it is deemed desirable

2. Until December 1869 the monthly estimate of funds required for expenditure was invariably met by a corresponding letter of credit furnished so as to reach Divisional Officers on a very early day in each month, but at the date above mentioned, an intimation was circulated that, owing to instructions from the Accountant-General, the Controller of Public Works Accounts would not be at liberty to furnish the usual letters of credit for the month, until after the receipt by him of the statements from Range Officers of their cash balances on the 1st of that month On my representing that, in this district, where weekly payments are obligatory, this arrangement, from the delay it would cause, must result in the Range Officers providing themselves with sufficient funds to meet expenditure pending receipt of letters of credit, and consequently in larger balances in chest than is desirable, the Controller informed me that small provisional credits would be given on application This of course entails extra writing, and doubles the number of letters of credit, but that inconvenience is slight compared to another. The cash estimates are not now presumed to be correct requirements, but are subject to revision, either by the Controller, or Accountant-General, (I presume by the former,) and altered at his discretion

3. As illustrative of the inconvenience that thus results, I would instance that in February I sent in the usual cash requirements estimate for March, and asked for a credit of Rupees 18,200 On the 28th February I received a provisional letter of credit for Rupees 8,400, and on the 14th, what I presume was intended as the final one for the current month of Rupees 3,900, the two amounting to Rupees 12,300, or Rupees 5,900 short of the sum I asked for. It is true that, at the end of February, the aggregate balance in the three Ranges was Rupees 2,933, but that still left the credit nearly Rupees 3,000 less than the estimate If this reduction is the result of a conclusion that, because the balance of nearly Rupees 3,000 at the end of February showed an over-estimate for that month, the same amount of nearly Rupees 3,000 would probably prove to be also in excess in March, it is a conclusion scarcely resting on a substantial basis. The fact is that a sudden change of weather last month put a stop to the preparation of materials for certain Local Fund works, and consequently made expenditure fall short of what was expected, whereas the orders of Government permitting resumption of expenditure on Police buildings increased the demand for the current month so as in a great measure to absorb the balance.

4 By reports received from Range Officers within the last three days, I find that the total expenditure for the current month in Wynaad will amount, as nearly as can be computed, to Rupees 18,173; a close approximation, it will be seen, to Rupees 18,200 that I estimated for, and therefore in excess of the reduced credit given the expenditure, I must add, being strictly within allotments, and only on account of Establishment, and those Local Fund works on which no restriction has been placed, or others from which it has been specially removed.

5 I would beg respectfully to represent that, after the orders of Government in which Divisional Officers were enjoined to scrutinize the cash estimates from the Ranges under their authority before asking for credits, it may be assumed that such scrutiny is exercised, and that it is only likely to lead to serious inconvenience, and confusion, as well as to extra trouble to every department and Officer concerned, if these estimates are amended except by request of the Divisional Officers themselves, and if I may be permitted to make a suggestion, I would say that it would be better, as before, to comply with those requests, leaving the responsibility with the Estimating Officer in the event of their proving larger than necessary, as well as the arrangements for ensuring accuracy, and affording explanation, if results should show the necessity for such. as matters now stand, taking the illustrative case I have adduced, the Controller and Accountant-General will have had to issue three credits for one month, I shall have had to send out three sets of letter distributing those credits to the Ranges; and the Treasury Officers will also have had their arrangements trebled—a result which will seldom fail to be the case when the estimates of the Officers who have the best opportunities for arriving at a correct conclusion are revised by another who can only judge by inference.

---

Referred to the Controller of Public Works Accounts for such remarks as he may have to offer

Fort Saint George, 19*th March* 1870 (Signed) CHARLES A. ORR, Colonel, R E,
*Secretary to Government.*

---

No. 133. From the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 25th March 1870, No 2,489.

Adverting to your endorsement on the enclosed letter from the Officer in charge of Public Works Operations in the Wynaad under date the 15th instant, No. 177, I have the honour to offer the following remarks —

Two Original letters from Major Kennedy.
Two Circulars
One letter and two circulars to be obligingly returned

2 Major Kennedy applied for credits to the extent of Rupees 18,534 for the current month As a cash balance of Rupees 2,934 remained in favour of the Officers in the Wynaad on the 1st instant, the difference between that amount and the sum applied for was made available on the following dates —

| | | Rs |
|---|---|---|
| 25th February 1870 | | 8,400 |
| 11th March | ,, | 5,900 |
| 17th ,, | ,, | 2,966 |
| 21st ,, | ,, | 334 |

3. These frequent credits were issued in conformity to the instructions communicated to me in the accompanying Circulars from the Accountant General of the Public Works Department, and Government will observe, on reference to those papers, and to the letter from Colonel Chesney, submitted with my endorsement of the 11th instant, No. 2,461,

No 31, dated 26th November 1869
,, 6, dated 17th February 1870.



that this office is held responsible that the issue of credit orders is kept strictly within the sanctioned amount, and that the available funds are not placed *at once* at the disposal of the local officers. In order, on the one hand, to keep the outlay on public works thoroughly under control, and, on the other, to admit of the grant being utilized, the Accountant General adds that it "may be found desirable to issue fortnightly, or weekly, or even bi-weekly, credits during March"

4. There can be no doubt that some restriction is absolutely necessary in the applications for credit orders and, in order, to support this statement, I have only to invite the attention of Government to the return of cash balances on the 30th November 1869, recorded in the order of the 10th January following, No 113. From that statement it will be observed that, owing to various causes, and possibly to the credits applied for in some cases being in excess of probable requirements, the funds made available for November were more than the expenditure by Rupees 5,90,987* The following is a memorandum of the cash balances on the 1st day of each month of the current official year —

* This figure was taken from the Ccash Balance Statements of Range Officers received up to 13th December The actual cash balance according to the complete accounts of those Officers for November was Rupees 6,12,683

| | Rs. | A | P. |
|---|---|---|---|
| 1st April 1869 ... | 4,03,871 | 11 | 4 |
| 1st May ,, | 6,74,318 | 7 | 10 |
| 1st June ,, | 6,49,145 | 7 | 9 |
| 1st July ,, | 5,99,333 | 12 | 5 |
| 1st Aug. ,, | 5,10,070 | 2 | 11 |
| 1st Sept ,, | 5,14,783 | 5 | 6 |
| 1st Oct. ,, | 6,18,143 | 14 | 10 |
| 1st Nov. ,, | 6,05,208 | 7 | 4 |
| 1st Dec ,, | 6,12,682 | 15 | 8 |
| 1st Jan 1870 | 4,73,761 | 2 | 8 |
| 1st Feb. ,, | 3,65,367 | 8 | 7 |
| 1st Mar. ,, | 3,53,325 | 1 | 7 |

5. In the particular case now before Government, I am unable to perceive what difficulty or inconvenience could possibly have been felt by the Officers in the Wynaad in meeting demands made upon them for work done Of the entire credit of Rupees 18,534, applied for, Rupees 11,334, inclusive of the cash balance of Rupees 2,934, were available on the 1st March, Rupees 3,900 in addition were granted on the 11th† March, Rupees 2,966 on the 17th,+ and the balance of Rupees 334 on the 21st+ idem, and it is clear from the enclosed letter from Major Kennedy of the 19th instant that these credits will not be fully utilized. Major Kennedy states that it is the practice in the Wynaad to make *weekly* payments, and as Rupees 11,334 were actually available on the 1st March, Rupees 3,900 on the 14th, and the balance of Rupees 3,200 later in the month, there were ample funds available *at the proper time* for disbursement, and even more than can be utilized, as already shown, during the current month.

† Note —These are the dates of the advices from this office

6. In expressing my very decided opinion that greater care is essential in the regulation of credits, so as not only to prevent funds in excess of probable requirements (calculated as accurately as possible) being made available, but also to keep the outlay under each head of service within the grant, I cannot see how this office can possibly exercise such effective control over expenditure as will ensure the attainment of either of these ends Superintending Engineers, from their large local experience, are undoubtedly the best-qualified judges of the amount that can profitably be laid out each month in the districts under their charge, and having before them a complete programme of the available grants under "Military," "Agricultural," and "Other Services," "Ordinary," and under "Extraordinary" and "Local" respectively, they are in a position to keep the disbursements under each of these heads within the year's assignment. In order more fully to show how ineffective the action of this office must necessarily be in keeping under control the expenditure on public works from the ordinary grant of the year, and from monies made available from borrowed capital and local funds respectively, I need not do more than adduce the following illustrations —A Superintending Engineer applies for a credit of Rupees 20,000 on behalf of one of his Range Officers, and this office, after taking into consideration previous expenditure and the available grants, complies with the application, distributing the amount as follows:—

| | | | Rs |
|---|---|---|---|
| Ordinary, | Military | ... | 2,000 |
| | Agricultural | .. | 3,000 |
| | Other Services | | 3,000 |
| Agricultural—Extraordinary | | | 7,000 |
| Local Funds | | | 5,000 |

7. Having once granted the credit, this office can exercise no check upon the disbursements of the Range Officer, who may, without any authority, appropriate funds allotted from one source to other objects, and thus cause an excess over the grant under a main head of service Again, an application for a credit of Rupees 20,000 is made on behalf of a Range Officer, whose accounts of previous months expenditure show an average outlay of Rupees 10,000 only. This office, not being aware of the grounds on which an application for a larger grant is made, disallows the whole, or a part of the excess, and the consequence is that, owing to delays in the receipt of additional credits after the Superintending Engineer's explanation is submitted, and to the disorganization of the arrangements of the Executive Officer, works are not carried on with that rapidity of execution which would perhaps have been possible but for the interference of this office Moreover, in granting the credits for any one month, this office is not in possession of accounts brought up to date, and cannot, therefore, strike a fair average of the outlay in previous months. Thus, dealing* with the estimates for funds for March 1870, the latest accounts received in this office were those appertaining to December 1869, and as, in most of the districts of this Presidency, the last quarter of the year is a part of the best working season, the data necessary for forming a

*Note* —Notwithstanding the *different* grants available, the Officers of the Department have only *one* Drawing Account

* *Note* —The first disposals on the estimates for March were made on the 22nd February



fairly accurate estimate of the probable outlay in March are not available. Nothing that I am aware of is gained by this office being required to issue "fortnightly, weekly, and bi-weekly credits" in the last month of the year, as, in the absence of accounts latter than than those for the month of January* preceding, it is obvious that no opinion can be formed as to whether the additional credits applied for are really required, and whether the available grants under each of the main heads of service are likely to be exceeded.

* Disposed of here in March

8. I have for a long time given this subject my earnest consideration, and the conclusion which I have arrived at is, that the duty of keeping the expenditure on public works under the different heads of service within the grants, and of closing each month with the smallest possible departmental cash balance (including the balances of the Treasury Drawing Accounts) should devolve upon Superintending Engineers, this office being held responsible that all cases in which the orders of Government are violated are specially brought to notice.

No. 134. ORDER THEREON, 8th April 1870, No. 984.

ACCOUNT, No. 8

PARAGRAPHS 1 to 5 of the second of the letters above recorded will be communicated to the Officer in charge of Public Works Operations in the Wynaad with an intimation that, approving of the Controller's action on Major Kennedy's applications for credits for the month of March, the Government consider Mr. Brock's explanations to be perfectly satisfactory. The instructions communicated by the Accountant-General of the Public Works Department were strictly followed in the present instance, and, from the circumstance of Major Kennedy having expressed his inability to utilize a part of the funds made available for Public Works in Wynaad after pressing for additional credits, it is clear that, from some cause or other, the requirements of the last month of the official year were over-estimated.

2 The general question as to the authority which should regulate the credits for each month, and keep under control the outlay on Public Works, is raised in paragraphs 6 *et seq.* of the Controller's letter. The case now immediately brought under the consideration of Government, and the large cash balances noted at the foot of paragraph 4 of that letter, added to the numerous instances in which outlay has been unauthorizedly incurred without allotment, abundantly demonstrate the necessity for the exercise of the greatest care in the issue of credits. The annual allotments for this department are made under the *five* following heads —

Military—Ordinary.
Agricultural—do.
Other Services to include works under "Civil Buildings," "Communications," and "Miscellaneous Public Improvements — do.
Agricultural—Extraordinary.
Local Funds.

3. These grants are wholly at the disposal of the Officers of the Public Works Department, who, however, have but *one* drawing account, so that, while the credits may be distributed by the Controller with reference to the available funds under

each head, the Central Office of Account at *Madras* can exercise no effective control over the disbursements of the Officers *in the several Districts* so as to regulate the payments for works with reference to the *different* grants available. Moreover, in disposing of the credits for a month the Controller is not in possession of accounts brought up to date, nor is information available at the time in his office to show the actual outlay with reference to the allotments For these and other reasons, the frequent interference of the Controller's office with the cash estimates of the local Officers may result in considerable embarrassment, and the Government think that the responsibility of restricting the monthly applications for funds to probable requirements calculated as accurately as possible, should rest with Superintending Engineers, who, located in their respective divisions, possessed of large local experience, and having various means of obtaining information regarding outlay in comparison with grants from their subordinate officers, are undoubtedly best fitted to give full effect to the wishes of the Government of India.

4 The attention of Superintending Engineers will be called to paragraph 5 of G O, No 3,916, of the 15th December 1869, and they will be informed that His Excellency in Council relies upon their careful and thorough examination of all future estimates for funds, with a view (1) to restricting the credits in each month to its probable requirements, (2) regulating the outlay on works with reference to the available grants so as to prevent the possibility of an excess occurring under any head of service, and (3) closing each month with the smallest possible departmental cash balance The various points to be kept in view in dealing with expenditure have been prominently brought before Superintending Engineers and their Executive Officers in a clear and concise form in the Controller's Memoranda of the 25th February and 24th March 1869, Nos. 2,287 and 692, respectively, and as all Officers of the Department are now in possession of the positive orders of Government against unauthorized outlay of any description, His Excellency in Council will not hesitate to visit with his severe displeasure any infraction of the rules which may hereafter be brought under the notice of Government.

5 The Controller will continue to watch closely the outlay against the different grants for this Presidency, and will specially report all cases in which expenditure may be irregularly incurred and large cash balances retained at the close of each month.

(True Extract)
(Signed) CHARLES A. ORR, Colonel, R E.,
*Secretary to Government.*

No 135

(Docket, No 985, dated 8th April 1870)

Copy of the above forwarded for the information of the Government of India in the Public Works Department, with reference to the Circulars of the Accountant-General of the 26th November 1869, No. 34, and 17th February 1870, No. 6

(True Extract)

Lcd J Wright

Colonel, R. E,
*Secretary to Government.*

Office of the Controller of
Public Works Accounts,
*Chepauk, 24th March* 1870.

No. 692

## MEMORANDUM.

In continuation of this Office Memorandum (printed) No. 2,287, dated 25th ultimo, Range Officers are reminded that, under the orders communicated in page 13 of the Proceedings of Government of the 7th instant, No 721 A, all cases in which works (new and repair) are commenced on "real emergency" without an allotment should "at once" be notified to this Office.

2. Adverting to para. 5 of the Orders on the Public Works Budget of the ensuing official year, it is specially requested that, in the preparation of bills for *temporary Survey Establishments*, the project on which each establishment is engaged may be noted at the head in red ink.

S. BROCK,
*Controller of Public Works Accounts.*

To

All Range Officers.

All Superintending Engineers for information.

Special Exe. Engineers Office
Wynaad Vythery
15th March 1870

No 177

From

The Special Executive Engineer
Wynaad

To

The Secretary to Government
Department Public Works
Madras

Sir,

I beg respectfully to bring to
notice a subject which, involving as it does
considerable inconvenience, will I trust
receive consideration, and remedy be provided
if from what I represent, it is deemed de-
sirable -

2 Until December 1869 the monthly
estimate of funds required for establishment
was invariably sent by corresponding
letter of credit furnished so as to reach
Divisional Officers on a very early day in
each month, but at the date above mentioned
an intimation was circulated, that owing to
instructions from the Accountant General,
the Controller of Public Works Accounts
would not be able to furnish the
usual letters of credit for the month, until
after the receipt by them of the statements
from Range Officers of their Cash balances

on

on the 1st of that month. On my representing that in this District, where weekly payments are obligatory, this arrangement, from the delay it would cause, must result in the Range Officers providing themselves with sufficient funds to meet expenditure pending receipt of letters of credit and consequently enlarge balances in Chest-chambers desirable, the Controller informed me that small provisional credits would be given on application. This of course entails labour in writing and doubles the number of letters of credit, but that inconvenience is slight compared to another. The Cash Estimates are not now presumed to be carried requirements, but are subject to revision, either by the Controller or Accountant General (I presume by the former) and altered at his discretion.

3. As illustrative of the inconvenience that these results, I will instance that in February I sent in the usual Cash requirements estimate for March, and asked for a credit of R. 18,200. On the 28th February I received a provisional letter of credit for R. 8,400, and on the 11th what I presume was intended as the final one for the current month of R. 3,900 - it's two amounting to R. 12,300, or R. 5,900 short of the sum I asked for. It is true that at the end of February the aggregate balance in the three Ranges was



Rupees 2933 but that still left the credit nearly R. 3000 less than the estimate. If this restriction is the result of a conclusion that, because the balance of nearly R. 3000 at the end of February showed an over estimate for that month, the same amount of nearly R. 3000 would probably prove to be also in excess in March, it is a conclusion scarcely resting on a substantial basis. The fact is that a sudden change of weather last month led to the preparation of materials for certain Local Fund works, and consequently made expenditure fall short of what was expected, whereas the Orders of Government permitting presumption of expenditure on Police Buildings increased the demand for the current month so as in a great measure to absorb the balance.

By reports received from Range officers within the last 3 days, I find that the total expenditure for the current month in Wynaad will amount as nearly as can be computed, to R. 18173, a close approximation, it will be seen, to R. 18200 that I estimated for, and therefore in excess of the reduced credit given. The expenditure, I must add, being strictly within allotments, and only on account of establishment and those Local Fund works on which no restriction has been placed, or

other

others from which it has been specially
removed.

5th. I would beg respectfully to represent that after the orders of Government in which Divisional Officers were enjoined to scrutinize the Cash Estimates from the Rangers under their authority before asking for credit, all may be assumed that such scrutiny is exercised, and that less only is likely to lead to serious embarrassing, and chequering, as well as to extra trouble to every Department, and Officer concerned, if these estimates are amended except by request of the Divisional Officers themselves, and if I may be permitted to make a suggestion, I would say that all with the letter, as before, to comply with their requests, leaving the respective duty with the estimating Officers in the event of their proving larger than necessary, as well as the arrangements for enhancing accuracy, and affording explanations if results should show it necessary for such: as matters now stand, lacking the illustrative cash I have adduced, the Controller, and Accountant General will have had to open three credits for one month. I shall have had to send out three sets of letters distributing those credits to the Rangers, and the Spearing Officers will also have had their arrangements trebled

2B 5

a result which will seldom fail to be the case when the estimates of the Officers who have the best opportunities for arriving at a correct conclusion are revised by another who can only judge by inference.—

I have the honor to be
Sir,
Your most Obedient Servant

Robt. G. Kennedy Major
Special Exp. Engineer
Wynaad.

Office of the Controller of
Public Works Accounts
Madrid 25th March 1870.

No 4289

From,

The Controller of P.W. Accounts,

To,

The Secretary to Government,
Public Works Department,
Fort Saint George.

Sir,

Adverting to your order
dated 15th instant No 177, have the
honor to offer the following
remarks.—

Controller of P.W. Accts.

Secy. to Govt. P.W.D.

Referred to the Controller
for his Accounts for such remarks
as he may have to offer.

Secy. to Govt. P.W.D.
25 March 70

Copy of Letter
from the Secretary
to Government
Public Works Department
to the Controller
of Public Accounts
dated 15th March 1870
Rec'd 18th
No 177.

Requesting to be informed
how amount noted
thereon is to be
disposed of.

No 384 dated 25th March 70

Referred.

Major

No 131

dated 30th March 1870

To Govt PWD Madras dated 25th March 70
No.

2. Major Kennedy applied for Credits to the extent of Rupees 18,531/- for the Current month. As a Cash balance of Rupees 2,931/- remained in favor of the Officers in the Wynaad on the 1st Instant, the difference between that amount and the sum applied for was made available on the following dates

| | | |
|---|---|---|
| 25th | February 1870 | Rupees 8,400 |
| 11th | March | " 3,900 |
| 17th | " | " 2,966 |
| 21st | " | " 334 |

3. These frequent Credits were issued in conformity to the instructions communicated to me in the accompanying Circulars

No 314, dated 26th November 1869
" 6 dated 17th February 1870.

Circulars from the Accountant General of the Public Works Department, and Government will observe, on reference to those papers, and to the letter from Colonel Chesney submitted with my endorsement of the 11th instant, No. 2461, that this Office is held responsible that the issue of Credit Orders is kept strictly within the sanctioned amount and that the available funds are not placed at once at the disposal of the local Officers - In order on the one hand, to keep the outlay on Public Works thoroughly under

under control, and on the other, to admit of the grant being utilized, the Accountant General adds that it "may be found desirable to issue fortnightly, or weekly, or even bi-weekly, Credits during March."

4) It will, there can be no doubt that some restriction is absolutely necessary in the applications for Credit orders, and, in order to support this statement, I have only to invite the attention of Government to the Return of Cash Balances on the 30th November 1869, recorded in the order of the 10th January following No. 113 - From that statement, it will be observed that, owing to various causes and possibly to the Credits applied for in some cases being in excess of probable requirements, the funds made available for November were more than the expenditure by Rupees 590,987-

* This figure was taken from the Cash Balance Statements of Rangoon officers received up to 18th December - The actual Cash balance according to the complete accounts of those officers for November was Rupees 612683.

The following is a Memo: of the Cash Balances on the 1st day of each month of the Current official year.-

| | | | | |
|---|---|---|---|---|
| 1st | April 1869 | 403871 | 11 | 4 |
| 1st | May " | 674318 | 7 | 10 |
| 1st | June " | 649145 | 7 | 9 |
| 1st | July " | 599333 | 12 | 5 |
| 1st | August " | 510070 | 2 | 11 |
| 1st | September " | 514783 | 5 | 6 |
| 1st | October " | 618143 | 14 | 10 |
| 1st | November " | 605208 | 7 | 4 |
| 1st | December " | 612682 | 15 | 8 |
| 1st | January 1870 | 473761 | 2 | 8 |
| 1st | February " | 365367 | 8 | 7 |
| 15th | | 353325 | 1 | 7 |

5. In the particular case now before Government, I am unable to perceive what difficulty or inconvenience could possibly have been felt by the officers in the Wynaad in meeting demands made upon them for work done. Of the entire Credit of Rupees 18534, applied for, Rupees 11334, inclusive of the Cash Balance of Rupees 2434 March, were available on the 1st ″ – Rupees 3900 in addition were granted on the 11th× March, Rupees 2966 on the 17th×, and the balance of Rupees 334 on the 21st× ″ and it is clear from the enclosed letter from Major Kennedy of the 19th instant that these credits will not be fully utilized – Major Kennedy states that

× Note – These are the dates of the advices from this office.

that it is the practice in the Wynaad to make weekly payments, and as Rupees 11334 were actually available on the 1st March, Rupees 3900 on the 11th and the balance of Rupees 3200 later in the month, there were ample funds available at the proper time for disbursement, and even more than can be utilized, as already shewn, during the current month. –

In expressing my very decided opinion that greater care is essential in the regulation of credits, so as not only to prevent funds in excess of probable requirements (calculated as accurately as possible) being

keep the outlay under each head of service within the grant. I cannot see how this office can possibly exercise such effective control over expenditure as will ensure the attainment of either of these ends – Superintending Engineers, from their larger local experience, are undoubtedly the best qualified judges of the amount that can profitably be laid out each month in the Districts under their charge; and having before them a complete programme of the available grants under "Military" "Agricultural" and "Other Services" "Ordinary" and under "Extraordinary" and "Local" respectively, they



are in a position to keep the disbursements under each of these heads within the year's assignment – In order more fully to show how ineffective the action of this office must necessarily be in keeping under control the expenditure on Public Works from the Ordinary Grant of the year, and from monies made available from Borrowed Capital and Local Funds respectively, I need not do more than adduce the following illustration. A Superintending Engineer applies for a Credit of Rupees 20,000 on behalf of one of his Range Officers, and this office, after taking into consideration previous expenditure and the

with the application, distributing the amount as follows.—

| | | |
|---|---|---|
| Ordinary | Military | 2,000 |
| | Agricultural | 3,000 |
| | Other Services | 3,000 |
| | Agricultural Extraordinary | 7,000 |
| | Local Funds | 5,000 |

7. Having once granted the credit, this office can exercise no check upon the disbursements of the Range officer, who may, without any authority, appropriate funds allotted from one source to other objects, and thus cause an excess over the grants under a main head of service. Again, an application for a credit of Rupees 20000, is made on behalf of a Range officer, whose accounts of previous months' expenditure show an average

Note- Notwithstanding the different grants available, the officers of the Department have only one Drawing account.

average outlay of Rupees 10,000 on
This office, not being aware of t
grounds on which an applicatio
for a larger grant is made, d
allows the whole, or a part o
the excess, and the consequence
is that, owing to delays in th
receipt of additional credits
after the Superintending Engine
explanation is submitted, and
the disorganization of the arra
ments of the Executive officer
works are not carried on with
that rapidity of execution whi
would perhaps have been poss
ble but for the interference o
this office. Moreover in grantin
the credits for any one month
this office is not in possession
of accounts brought up to date

and

and cannot therefore strike a fair average of the outlay in previous months. Thus, in dealing with the Estimates for funds for March 1870, the latest accounts received in this office were those appertaining to December 1869, and as, in most of the Districts of this Presidency, the last quarter of the year is a part of the best working season, the data necessary for forming a fairly accurate Estimate of the probable outlay in March are not available. Nothing that I am aware of is gained by this office being required to issue fortnightly, weekly, and bi-weekly credits in the last months of the year, as in the absence of accounts later than those for the month of January preceding, it is obvious that no opinion can be formed as to whether the additional credits applied for are really required, and whether the available grants under each of the main heads of service are likely to be exceeded.—

x Note.—The first disposals on the Estimates for March were made on the 22nd February

received and passed off here March.

8. I have for a long time given this subject my earnest consideration, and the conclusion which I have arrived at is, that the duty of keeping the expenditure on Public Works under the different heads of service within the grants, and of closing each month with the smallest possible departmental Cash Balance including

(including the balances of the Treasury drawing Accounts) should devolve upon Superintending Engineers; this Office being held responsible that all cases in which the Orders of Govern= ment are violated are specially brought to notice.—

I have the honor to be,
Sir
Your most Obedient Servant,
S Shedd
Controller of P.W. Accounts.

Com-

P.W. Department

No 984

Proceedings of the Madras Government

Under date the 8th April 1870.

Read the following

From The Special Executive Engineer Wynaad } P.W. C. No 177 of 15th March 1870

From The Controller of P.W. Accounts } P.W. C. No 2489 of 25th March 1870

Paras 1 to 5 of the second of the letters above recorded will be communicated to the Officer in charge of Public Works operations in the Wynaad with an intimation that, approving of the Controller's action on Major Kennedy's applications for credits for the month of March, the Government consider Mr. Brooks' explanations to be perfectly satisfactory. The instructions Com-

P.W. Dept
Proc. of 8th April 1870
From,
The Controller of P.W. Accounts
To,
The Secretary to Government,
Public Works Department,
Fort St George.

Dated 25th
Recd. 26th } March 1870

No. 2489

Encl

Offering remarks with reference to inconvenience stated to be felt by the Range officers in the Wynaad, owing to the restrictions on the issue of credits.

No 132

No 982 to 985. 8-April/70

C. 30 March 1870

communicated by the Accountant General of the Public Works Dept were strictly followed in the present instance, and from the circumstance of Major Kennedy having expressed his inability to utilize a part of the funds made available for Public Works in Wynaad after preparing for additional credits it is clear that from some cause or other, the requirements of the last month of the official year were over estimated

The general question as to the authority which should regulate the credits for each month, and keep under control the outlay on Public Works is raised in paras 6 Et. seq. of the Controller's letter. The case now immediately brought under the consideration of Government, and the large cash balances



noted at the foot of para 4 of that letter added to the numerous instances in which outlay has been unauthorizedly incurred without allotment, abundantly demonstrate the necessity for the exercise of the greatest care in the issue of credits to the

The annual allotments for this Department are made under the five following heads.

Military. Ordinary.
Agricultural. Do.
Other Services to include works under "Civil Buildings" "Communications" and "Miscellaneous Public Improvements" Do.
Agricultural. Extraordinary.
Local Funds.

These grants are wholly at the disposal of the Officers of the Public Works Depth, who, however, have but one drawing account, so that while the credits may be distributed by the Controller with reference to the available funds under each head, the Central Office of Accountat Madras can exercise no effective control over the disbursements of the Officers in the several Districts so as to regulate the payments for works with reference to the different grants available. Moreover, in disposing of the credits for a month the Controller is not in possession of accounts brought up to date, nor is information available at the time in his Office to show the actual outlay with reference to the allotments. For these and other reasons, the frequent interference of the

the Controller's Office with the Cash estimates of the local Officers may result in considerable embarrassment, the Govt. think that the responsibility of restricting the monthly applications for funds to probable requirements calculated as accurately as possible, should rest with Supt. Engineers, who, located in their respective Divisions, possessed of large local experience, and having various means of obtaining information regarding outlay, in comparison with grants from their Subordinate Officers are undoubtedly best fitted to give full effect to the wishes of the Govt. of India.

The attention of Supt. Engrs. will be called to para. 5 of G.O. No. 3916 of the 15th Dec. 69, and they will be informed that His Excellency in Council relies upon their careful and thorough examination of all future estimates for funds, with a view (1) to restricting the credits in each month to the probable requirements, (2) Regulating the outlay on works with reference to the available grants so as to prevent the possibility of an

an excess occurring under any head of service, and /3/ closing each month with the smallest possible departmental cash balance. The various points to be kept in view in dealing with expenditure have been prominently brought before Subordinates and their Executive Officers in a clear and concise form in the Controller's Memoranda of the 25th February and 24th March 1869, Nos 2287 and 692 respectively, and

and as all Officers of the Dept are now in possession of the positive orders of Govt against unauthorized outlay of any description, His Excellency in Council will not hesitate to visit with his severe displeasure any infraction of the rules which may hereafter be brought under the notice of Govt.

The Controller will continue to watch closely the outlay against the different grants for this Presidency; and will specially report all cases in which

ex-

expenditure may be irregularly incurred and large cash balances retained at the close of each month.

73

To Major Kennedy
Sec. Engg.
Controller. P.W. accts. with mem. letter & two Circulars

Desp. 11/4/70.

Docket No. 985 of 8-11-70

Copy of the above forwarded for the information of the Govt of India in the P.W. Dept., with reference to the Circulars of the Accountant General of the 26 Nov/69, No. 34, and 17 Feb/70, No. 6.

50
2

Desp. 11/4/70 with 34 Enclosures.

Encl. to No. 1081 of 1880.

Govt. of India

PUBLIC WORKS.

To Major H. B. Hannay

Dated

Rec'd

Encl 2

Govt. of India 1870. No. 984 of 85

Nos. 132 to 135 of 1870

(Order)

Credit Orders - Passing orders on correspondence relative to the inconvenience experienced under the new rules for the issuing of credit orders -

Credit Orders (Booklet) Govt of India furnished with a copy of the orders passed & certain papers regarding the new rules for the issuing of credit orders -

MRO 1—77,006—8-6-37.

(1) Number of pages 4

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

---

# Government of Madras.

Public Works DEPARTMENT.

G.O. No. 986. Press Mis.

136-137.

Dated 5th 4- 1870.

**Not to be folded or roughly handled**

*Proceedings of the Madras Government, Public Works Department, 8th April* 1870.

No. 136. Read the following letter from the Deputy Secretary to the Government of India, Public Works Department, (Account—Irrigation,) to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 25th March 1870, No 55-AI.—

I AM directed to acknowledge receipt of your letter, No 700, dated 4th March 1870, and in reply to convey sanction to the re-appropriation of Budget credits therein applied for to the extent of Rupees 2,990 to meet excess expenditure on the Jaggerlamoody Lock

No. 137. ORDER THEREON, 8th April 1870, No. 986.

IRRIGATION, No 14

COMMUNICATED to the Superintending Engineer of the 2nd Division, with reference to G. O., No. 699, of the 4th March 1870.

(True Extract.)
(Signed) CHARLES A. ORR, Colonel, R E,
*Secretary to Government.*

To the Superintending Engineer, 2nd Division
,, Controller of Public Works Accounts
,, Chief Engineer for Irrigation.

Exd. J. Wright.

Govt. of (1870) Madras.

PUBLIC WORKS.

To

THE SUPERINTENDING ENGINEER,

2nd Division

&c. &c. &c.

Dated April 8th

Read.

G. O. 8th April 1870 No. 986

APRIL
Nos. 136 137

*Jaggerlamoody Lock*—Letter from the Government of India sanctioning the re-appropriation of certain Budget credits of 1869-70 to the extent of Rupees 2,990 to meet excess expenditure on the Jaggerlamoody Lock in the Kistna District, communicated to the officer concerned.

All communications should be addressed to the Secretary

No. 55 A

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT

Irrigation.

No,

From The Secretary to the Govt of Madras,
Public Works Department.
Fort William, 25 March 1870.

Sir,

I am directed to acknowledge receipt of your letter No 700 dated 11th March 1870, and in reply to convey sanction to the re-appropriation of budget credits therein applied for to the extent of Rs 2,990 to meet excess expenditure on the Jaggerlamoody Lock.

I have the honour to be,
Sir,
Your most obedt servt,

Geo. Freeney
Depy Secretary to the Govt of India.

pls.

W. 1970 Dft
Ft. 1903.

Ltr — No 986

Comm. of Canton.

No 25 — March/70

Ry 2nd Dept. —

Sanctioning

a re-appropriation of Budget credits to the extent of Rs 2990 to meet excess expenditure on the Jaggeshwaram Road in the Kistna District.

Communicated to the Superintending Engineer 4th Dn. 2nd Division with reference to Lr No 699 of the 4th March/70

Fort St George
8 April 1703

To the Sup[t] Eng[r] 2nd Divn ✓
" — Contractor ✓
— Clerk Eng[g] for Designation

Dep[y] 9-4-70

Letter on Border

Que/1813

Govt. of India

PUBLIC WORKS.

The Superintending
Engr. 2nd Division

Dated
Rec'd

G. G. Appd 1870, No 986

Nos. 136-137

Jagerlamoody Lock Letter from the Sec. to Govt of India sanctioning the reappropriation of Budgetary 1869-70 Extra Establishment of Rs 2950 for Establishment employed on the Jagerlamoody Lock in the Krishna Dist. and withdrawing the Establishment concerned