M.R.O. 1—77,004—6-6-31.

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(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No. 2219 Press / Mis.

412-18

Dated 30 18

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 30th August 1871.

No. 412. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 2nd August 1871, No. 1,234:—

It has heretofore been generally understood that the term "Incomplete Works" applied exclusively to those unfinished works which had been in progress in a previous year, and on which expenditure had been incurred, and recorded in the accounts of Range Officers.

2. Acting, it is believed, on this understanding, the Government, in the issue of the Annual Imperial Budgets, grant special permission for the continuance of "unfinished" works classed under certain heads of service, in anticipation of specific allotments from the Reserve; and, as respects Local Fund (*i.e.*, District Road, etc.,) works, the Board of Revenue, in their Circular No. XXV. of 1868, have authorized the uninterrupted progress of incomplete works of any one year, in the subsequent year, pending regular assignments in the latter.

3. A question has now arisen in connection with the Local Fund Work noted in the margin, the estimate for which, amounting to Rupees 3,500, was sanctioned in G. O., No. 52, dated 11th August 1870, and an allotment *for expenditure in* 1870-71 made in the Proceedings of the Board of Revenue, No. 6,610, dated 11th March last. No outlay, however, was recorded against that allotment in the Progress Reports of the Mannargoody Range up to 31st March 1871. In May last, the Range Officer showed an expenditure of Rupees 800, and this office, taking exception to the outlay, requested the Superintending Engineer to report the authority under which the work had been undertaken in the *current official year*, in the absence of a specific allotment. In his reply Captain Oakes refers to the item in question as an *incomplete* Local Fund Work of last year, and states that it was continued as such in the current official year. It was thereupon pointed out to the Superintending Engineer that the work could not be regarded as incomplete on the 31st March 1871, since no expenditure had been entered against it up to that date in the Public Works Accounts. This has led to the observations recorded in the accompanying letter from the Superintending Engineer, and the orders of Government are accordingly requested as to the construction which is in future to be placed on the term "Incomplete Works." I am of opinion that the principle enunciated by Captain Oakes would, if acted upon, occasion financial embarrassment; and, in the absence of information as to the works which should be considered incomplete, in accordance with Captain Oakes' interpretation, lead to much confusion in the disposal of Superintending Engineer's applications for funds for unfinished works.

Constructing Bridge on Road No. 15 for the passage of surplus water of Kurnanaur.

4. Captain Oakes appears to lose sight of the fact, that although the grant for a Local Fund Work does not absolutely lapse at the close of a year, the sanction of Government or of the Board of Revenue is nevertheless necessary to the renewal of the grant, if the work is to be prosecuted in the succeeding year. In the particular case which has led to the present correspondence, there would have been no difficulty in adopting Captain Oakes' view if the materials referred to were purchased or supplied, and *actually paid for* on or before the 31st March 1871. The disbursement on account of materials would then have appeared in the Public

Works Accounts for 1870-71; and in such case the outlay in May 1871 would have been treated by this office as appertaining to an unfinished work of last year, to which the Board's Circular No. XXV. of 1868 fully applies.

From the Superintending Engineer, 6th Division, to the Controller of Public Works Accounts, dated Tanjore, 29th July 1871, No. 380.

With reference to your letter No. 774, dated 26th May, I have the honour to inform you that no payment having been made for a work is no criterion that a work has not been commenced or that arrangements have not been made for its execution, or that materials have not been collected.

2. Works often cannot be put in hand till months after they are sanctioned, because the season does not admit of the works being commenced, but in the meantime materials are prepared, and, in the case in point, had the work noted in the margin not been put in hand the bridge could not have been built till next year, and much of the materials collected would have been rendered useless. In fact, in carrying out your principle the bridge could never be built unless an advance were given to the contractor in the previous year, for at the end of every official year there is the same delay in the sanction of the unexpended balances of the previous year, and the bridge, if not commenced late in March or early in April, could not be built at all.

Bridge on Road No. XV.

3. Even were the circumstances not such as are stated above, I cannot agree with you that a Local Fund work once passed for execution should be regarded as a new work and not be put in hand simply because no expenditure has appeared in the Progress Report of the past year, and that the allotment of the amount of the estimate should be awaited; for the sums allotted for works executed from Local Funds do not lapse, and hence the amount sanctioned in one year if not expended must be available for the work in the following year.

No. 413. Order thereon, 30th August 1871, No. 2,219.

ACCOUNT, No. 51.

The Controller's remarks in paragraphs 1 and 2 correctly convey the views and procedure of Government in regard to "Incomplete Works." In distinguishing unfinished from new works, and in assigning funds for the prosecution of those coming under the former category, the Government are invariably guided by the notes of past expenditure recorded in the Superintending Engineer's annual statements. Every work against which no previous outlay is recorded is regarded as uncommenced, and appropriations of funds are made thereto only after demands for what are understood to be incomplete works in the sense above described are fully met.

2. In the Government Office as well as in that of the Controller of Public Works Accounts it would be inconvenient as well as undesirable to deal with expenditure in accordance with the principle enunciated by Captain Oakes.

3. The Government observe, in regard to the particular work under reference, that the Executive Officer was at liberty to make a payment "on account" from last year's allotment for the materials which appear to have been supplied by the contractor before the close of the official year, and, if the disbursement had appeared in the accounts for March, the bridge in question would have been treated as an unfinished work of 1870-71.

4. Captain Oakes is mistaken in the views expressed in paragraph 3 of his letter No. 330, dated 29th July 1871. No portion of a Local Fund allotment of one year is available in the next unless renewed sanction has been communicated.

(True Extract.)

Captain, R.E.,

Under Secretary to Government.

To the Superintending Engineer, 6th Division.
To all other Superintending Engineers.
To the Controller of Public Works Accounts, with one Enclosure.
To Major R. B. Kennedy.

Exd. S. T. Augustin.

No 1234

Office of the Controller of
Public Works Accounts.
Madras, 2d August 1871.

From

The Controller of Public Works Accounts,
Madras.

To

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

Sir,

I have heretofore been
generally understood that
the term "Incomplete works"
applied exclusively to those
unfinished works which
had been in progress in
a previous year, and on
which expenditure had
been incurred, and record-
-ed in the Accounts of
Range Officers.

2. Acting, it is believed,

on this understanding, the Government, in the issue of the Annual Imperial Budgets, grant special permission for the continuance of "unfinished" works classed under certain heads of service, in anticipation of specific allotments from the Reserve; and, as respects Local Fund (i.e. District Board, &c.,) works, the Board of Revenue, in their Circular No XXV of 1868, have authorized the uninterrupted progress of incomplete works of any one year, in the subsequent year, pending regular assignments in the latter.

3. A question has now arisen in connection with the Local Fund works noted in the margin, the Estimate for which, amounting to Rupees 3500, was sanctioned in G. O. No 52, dated 11th August 1870, and an allotment for expenditure in 1870-71 made in the Proceedings of the Board of Revenue No. 6610, dated 11th March last. No outlay, however, was recorded against that allotment in the Progress Reports of the Kanadargoody Range up to 31st March 1871. In fact, the Range Officer

Constructing Bridges on Roads No 15 for the passage of surplus water of Kurtamauk.

shewed an expenditure of Rupees 800, and this Office, taking exception to the outlay, requested the Superintending Engineer to report the authority under which the work had been undertaken in the current Official year, in the absence of a specific allotment for this purpose. In his reply Captain Oakes refers to the item in question as an incomplete Local Fund work of last year, and states that it was continued as such in the current official year. It was thereupon pointed out to the Superintending Engineer, that the work could not be regarded as incomplete on the 31st March 1871, since no expenditure had been entered against it up to that date in the Public Works Accounts. This has led to the observations recorded in the accompanying letter from the Superintending Engineer, and the orders of Government are accordingly requested as to the construction which is in future to be placed on the term "Incomplete works". I am of opinion that the principle enunciated by Captain Oakes would, if acted

upon, occasion financial embarrassment; and, in the absence of information as to the works which should be considered incomplete, in accordance with Captain Oakes' interpretation, lead to much confusion in the disposal of Superintending Engineers' applications for funds for unfinished works.

4. Captain Oakes appears to lose sight of the fact, that although the grant for a Local Fund Work does not absolutely lapse at the close of a year, the sanction of Government or

of the Board of Revenue is nevertheless necessary to the renewal of the grant, if the work is to be prosecuted in the succeeding year. In the particular case which has led to the present correspondence, there would have been no difficulty in adopting Captain Oakes' view, if the materials referred to were purchased or supplied, and actually paid for on or before the 31st March 1871. The disbursement on account of materials would then have appeared in the Public Works Accounts for 1870-71; and,

in such case, the outlay in May 1871 would have been treated by this Office as appertaining to an unfinished work of last year, to which the Board's Circular No XXV of 1868, fully applies.

I have the honor to be,
Sir,
Your most obed.t servant.

S. Thodey

Controller of Public Works Accounts.

E. Cloak.

P.W. Dept

No. 2219.

Proceedings of the Madras Government

Under date the 30th August 1871

Read the following

From the Controller of

P.W. Accounts. (Received 12th August 1871)

The Controller's

remarks in paras 1 and 2

correctly convey the views

and procedure of Govt

in regard to "incomplete

works". The distinguishing

of unfinished from new works

and in assigning funds

for the prosecution of those

coming under the former

category, the Govt are

invariably guided by the

notes of part expenditure

recorded in the Superintending Engineers

P.W.D. Despatch from Madras to Govt. of India, dated 30th August 1871, No. 2219

Copy of Controller's letter No. 3898, dated 12th August 1871

Copy of Secretary to Govt's letter No. 1234, dated 23rd August 1871

Submitting for orders a question which has arisen with regard to the Financial Work in the Irrigation and Collection of Revenue

No. 2219 - 30th Aug 1871

annual Statements. Every work against which no previous outlay is recorded is regarded as uncommenced and appropriations of funds are made thereto only after demands for what are understood to be incomplete works in the sense above described are fully met.

In the Govt. office as well as in that of the Controller of Public Works Accounts it would be inconvenient as well as undesirable to deal with expenditure in accordance with the principle enunciated by Captain Oates.

The Govt. observe in regard to the particular work under reference that the Executive officer was at liberty to make a/payment "on account" from last year's allotment for the materials which appear to have been supplied by the Contractor before the close of the official year and, the disbursement appearing in the accounts for March, the Bridge in question would have been treated as an unfinished work of 1870/71.

Captain Oates is mistaken in the views expressed in para 3 of his letter No. 380, dated 29th July 1871. No portion of a Local Fund allotment of one year is available in the next unless renewed sanction

C- No- 3698.

Govt of Madras.

PUBLIC WORKS.

To The Superintending Engr
6th Division

Dated

Read.

G. O 30 Augt 2219.

Nos 4124413

Explaining the meaning of the terms Incomplete works and signifying the Superintending Engr's Decision that no portion of a Local Fund work allotment of one year is available in that year unless revised sanction has been communicated

sanction ~~to its renewal~~ has been communicated

Read

14th Augt

The Supg Engr 6th Dn
Alg other Supg Engrs
Comptroller of P.W. Accts
with one Spare
Major Kennedy
Despd 31/8/71

5 Orders Rules &c Rejd 28