M.R.O. 1—77,006—8-6-37.

(1) Number of pages_____

(2) Date of repair_____

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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 2424-25 Press —Mis.—

381-82-83

Dated 22-9- 1871.

Not to be folded or roughly handled

No. 381. Read the following Circular letter from the Secretary to the Government of India, Public Works Department, (Account—General,) to the Governments of Madras, Bombay, Bengal, the North-Western Provinces, and the Punjab; the Chief Commissioners of Oudh, the Central Provinces, British Burmah, and Mysore and Coorg; the Resident at Hyderabad; the Agents to the Governor-General for Central India and Rajpootana; and the Superintendent of Port Blair, dated Simla, 12th July 1871, No. 36:—

I AM directed to request that the Controller of Public Works Accounts may be required to prepare schedules of the rates of work of different kinds actually current in each division in Madras. The more complete and exhaustive these schedules can be made, the more useful they will be, but to make them thoroughly so will probably be a matter of time. The first schedules should be drawn up without any delay, and revised schedules should be prepared for every 1st April and 1st October, rectifying all changes that may become known up to date, and containing all the fresh information that may have come to light during the half-year.

2. Copies of the schedules should be furnished to the Executive and Superintending Engineers for guidance in the preparation and checking of the abstracts of estimates.

3. I am to request that abstracts of these schedules, giving a line or column for each description of work, usually entered as a sub-head of estimates, and a column or line for each division (and important station, if thought fit) in the Province, may be sent periodically to the Government of India.

4. The Governor-General in Council, I am to say, desires that the rates entered in estimates may always be those at which work has actually been done in the locality where such rates are obtainable in preference to rates which officers may think likely to be worked to. This latter mode of arriving at the rates to be inserted in estimates has often led to unsatisfactory results, and it should be avoided whenever practicable.

5. I am further to request that, pending the preparation of the schedules above referred to, all estimates sent to the Government of Madras for sanction, or submission to the Government of India, may have their rates compared with actual current rates and reported on by the Controller.

No. 382. ORDER THEREON, 22nd September 1871, No. 2,424.

ACCOUNT, No. 38.

THE Government of India will be informed that under the system of accounts in operation in this Presidency, which differs widely from that in force in the Provinces more immediately under the control of that Government, the preparation of the schedules referred to or the exercise of the requisite check and control over estimates by the Controller of Public Works Accounts is impracticable, and that this Government do not consider it expedient that Superintending Engineers should be relieved of the responsibility in regard to rates and estimates which properly devolves on them.

Proceedings of the Madras Government, Public Works Department,
22nd September 1871.

2. Superintending Engineers will accordingly be instructed to prepare the required schedules based on the rates at which work has actually been done in the locality in every case where such data are available, and those rates which have not been thus practically deduced should be separately exhibited. These schedules should be rectified on 1st April and 1st October agreeably to paragraph 1, a copy being furnished to each Range Officer for guidance. It will be the duty of Superintending Engineers before submitting estimates or sanctioning those within their own powers to compare all the rates carefully with those in the schedules. Abstracts of the schedules should be forwarded to Government for transmission to the Government of India.

(Here enter No. 2,425, dated 22nd September 1871.)

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To Superintending Engineers.
,, Major R. B. Kennedy.
To the Controller of Public Works Accounts.

Exd. S T. Augustin.

PUBLIC WORKS DEPARTMENT,
OOTACAMUND, *22nd September* 1871.

No. 385.

No. 2,425.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
PUBLIC WORKS DEPARTMENT.

ACCOUNT, No. 39.

SIR,—I am directed to acknowledge the receipt of the Circular of the Government of India under date the 12th July 1871, No. 36, containing instructions regarding the preparation by the Controller of Public Works Accounts of schedules of the rates of work of different kinds actually current in each division.

2. I am to explain that the Monthly Progress Reports in use in this Presidency take the place of the schedules * furnished by Divisional Officers in the Provinces more immediately under the Government of India; but the nature of the information the Return affords and the absence of Work Registers, which have not been maintained, render it impracticable for the Controller under the system in force in this Presidency, which differs so widely from that in operation in Bengal, to prepare the schedules required by the Government of India, or to exercise the check and control over estimates that is contemplated by paragraph 5 of the Circular under acknowledgment. His Excellency the Governor in Council is not of opinion that it would be expedient to increase the Controller's establishment to the extent that would be necessary to give effect to the instructions of the Government of India or to relieve the Superintending Engineers of the responsibility in regard to rates and estimates that appears to be their special province, but steps will be taken for carrying out the principle advocated by requiring the several Superintending Engineers to prepare the schedules which will, as suggested, be corrected on 1st April and 1st October, abstracts being furnished to the Government of India.

* Form No. 26 accompanying the Government of India Code.

I have the honour to be,
Sir,
Your most obedient servant,

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

Exd. S. T. Augustin.

Govt. of India 1871 Works.

PUBLIC WORKS.

To

THE SECRETARY TO THE GOVERNMENT

OF INDIA.

Dated September 22nd.

Recd.

Encl.

G. O., 22nd September 1871, No. 2,425.

SEPTEMBER

No. 385

Intimating that the Superintending Engineers were called upon to supply the schedule of rates required by Circular No. 26 of 1871 as it is impracticable for the Controller of Public Works Accounts to furnish...

Letter from Mr W. A. Ward, late Deputy Controller of P. W. Accounts, dated 1st June 1869.

5

An attempt was made to check rates of work done with Estimates but it was found to be impossible. In fact the Establishment was not competent to carry out this work. I have explained, in a separate Memo: as you desire, and will thank you to have it copied, as it is rather rough.

Captain Fischer also told me that Major Cheney said the examination of rates was not practicable in the Controller's Office. The Rules in the Manual are hence not in practicable operation here.

Memorandum

The object of the call for Estimates for new works was to compare

compare the outlay under the sub-heads of Estimates and the actual rates and quantities of work done, as shewn in the Station Books, with the same particulars in the sanctioned Estimates. This comparison, however, can be made only after completion of each work or sub-division of work, for which a separate heading was provided in the Estimate. The particulars of works done were previously given in the Progress Report in such form as to shew the values of work done from the commencement to the end of the month to which the Report refers, and comparison was to be made of these figures with those in the Estimate, but the latter never came in regularly. Yet required in May 1865 the submission of every Estimate for a new work not then completed. When some of these came in, it was found they were not in the form providing sub-divisions of work, which is new to the Department, and the expenditure, in such cases, was not entered under the classified sub-heads. No comparison was possible for new works of recent date. When the Estimates were sent, they were found to be inaccurate as compared with the last sanctioned amounts, which included amendments, revisions, and additions, made in after sanctions when no regular abstract Estimate adding the original and revised items under each sub-head of Estimate was made up, but only supplemental Estimates were submitted. We could not correct the inaccuracies in Estimates and get them to make up revised Estimates under

proper sub-heads for the purpose of comparison with the Progress Report, and the Auditors had enough to do with the examination of the accounts, &c., and had no time to devote to the Estimates, and thus the check in rates was never fairly commenced or carried out. If a distinct Branch of the Office will have to be set apart to this duty, if it is desired to be carried out. Soon after the introduction of the new system, it was determined to discontinue showing in Progress Reports the expenditure under sub-heads on each work up to the end of ev month. What is shewn is simply the quantity of work done in a month, the money spent in the month, and the rate calculated thereon. This is no rate or criterion upon which a comparison with the Estimate could be instituted. To carry out such a comparison, a regular

regular Work — Register, or Index with each work, should be kept up during its progress, and the expenditure booked therein under sub-heads every month, and totalled up at the end of each month for comparison with the Estimate sub-heads, and such a comparison alone can shew in how a work is likely to exceed its Estimate before completion. But the work Register, though ordered as a record in the Manual, have subsequently been left to the option of Range Officers, and this Office is not required by the Manual to keep such a Register. Captain Fischer was fully satisfied with the system of audit without examination of rates, which he found were not practicable there. For works under Rupees 25'00 for which labor and materials were shewn in

in a separate abstract of the Station Book, it was intended to check the rates of such labor and materials with the half yearly price lists ordered by Government to be sent to this Office. These lists also never came regularly, and, when received, were after the audit of the accounts for the period to which they related. They ceased to be called for after the order discontinuing the distinct form of abstracts of the Station Book. Now labor and materials are shown in the lump sum spent in a month and no audit of rates and prices is at all practicable.

18/ W. A. Bas[illegible]

No 2424

Extract from a Bengal Public Works Division, dated Madras.

Madras.
5th August 1871.

Sir,

I beg to submit the following explanations in reference to the orders of the Government of India (regarding which you wrote to me last Saturday) requesting that this Office may be required (1) to prepare Schedules of the rates of labor of different kinds current in each Executive Range, (2) to revise those Schedules on the 1st April and 1st October of each year, (3) to furnish Executive and Superintending Engineers with copies of the Schedules, and (4) to compare with current rates, and report to Government on, Estimates submitted to them for sanction.

Chapter XX of the Public Works Code of the Government of India prescribes that a check on the exercise of the requisite

over the rates levied
monthly Accounts. In the
Officers shall be exercised
Controllers. Voting Act
-stance not long after
this Office I requested
Deputy Controller to the Bar
arrangements had been made
here for giving effect to
ruling. Copy of Mr. Hall's reply
is enclosed. From it will
be seen that in practice
considered that the provisions
of rates were not practicable
in the Controller's Office, and
the late Accountant General
having, as is alleged, shared
with this opinion, the Rules in
the Code have not been in
practical operation in Madras.
Report in lieu of this Statement
take the place of the Schedules
(Form No 25 accompanying the
Government of India Code)
furnished by Divisional Officers

Sup. to G. O.
dated

1

Under the Provincial Insolvency Act, under the Supreme Government on conferring these powers, it will be seen that the Collector combines the functions of the Official Receiver, the Official Assignee, the Court, the Judge, the Chief Ministerial Officer, the Accountant, the Cashier, the Bailiff, the Process-server, the Auctioneer, the Bookkeeper, the Record-keeper, the Typist, the Messenger, the Office-boy, and the Process-server. The Collector is also required to maintain the Insolvency Register, the Register of Debtors, the Register of Creditors, the Register of Assets, the Register of Liabilities, the Register of Dividends, the Register of Discharges, the Register of Bankruptcies, the Register of Insolvencies, the Register of Receiverships, the Register of Trusteeships, the Register of Executorships, the Register of Administrations, the Register of Guardianships, the Register of Trusteeships, the Register of Executorships, the Register of Administrations, the Register of Guardianships.

× Vide printed order of Government

Mr. Rowlandson determined to [illegible] upon this Office the laborious study of maintaining Schedules of current rates, and of with reference to such rates, of receiving or checking those accounts, thereby in the Accounts of Charges

in a separate abstract of the Statement Book, it was intended to check the rates of such labor and materials with the half yearly price lists ordered

by Officers, it will be absolutely necessary very largely to increase the strength of my Establishment. - Upon actual experience I can positively state that, in order to keep the Accounts current, and to cope with the growing work of the Departments, (Divisional Auditors, who are entrusted with the examination and booking of the Accounts of from 7 to 14 Ranges, are compelled to work on an average from 8 to 9 hours per diem throughout the month, so that, if the extra duty above mentioned be imposed, it will be indispensably necessary to reduce the charge of each Auditor from a Division to a District. In the Provinces more immediately under the Government of India, an Accountant is, it is believed, entrusted with the audit of the Accounts of one Executive Division, and one Madras District is more

No 2421

ordinarily known as Bengal Public Work Division, it should not be unreasonable to expect an Auditor in this Office, with increased duties and responsibilities, to do justice to a larger charge than a District. Should the establishment of this Office be increased, it will, of course, be found necessary to compile, in a regular and useful form, Schedules of rates current in each Range; and, until this is done, and the Forms of Schedule in use elsewhere are introduced into this Presidency, this Office will not be in a position either to exercise a check over the rates appearing in Range Officers' Accounts, or of reporting upon rates appearing in Estimates requiring the sanction of the Local

+ Form No 26-

which

in

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preparation of the Schedules referred to a

the exercise of the requisite

in a separate abstract of the Statem
Book, it was intended to check the
ral
wit Government of the Govern-
ment of India.

by
Of Sir,
re Your obedient servant,
ag
pe S. Wood
ci

or Colonel J. Courpendale, R.E.
Secretary to Government,
al Public Works Department.
la
tha
an
is

and as at Madras (District is made)

No 24'24. 17

The Government of India will be informed that under the system of Accounts in operation in this Presidency, which differs widely from that in force in the Provinces more immediately under the control of that Govt the preparation of the Schedules referred to & the exercise of the requisite

N.

three in the Schedules.
Abstracts of the Schedules
should be forwarded to
Government for transmission
to the Government of
India.

Ufs Aug: 26th

170
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To The Supdg Engineer
" Major Kennedy
" Controller

Draft 29/9/71.
S-C 2/10/71.

No 2425

To

The Secretary to the
Government of India
P.W.D.

Sir,

I am directed to
acknowledge the receipt
of the Circular of the
Government of India
under date the 12th July
1871 No. 36 containing
instructions regarding
the preparation by the
Controller of P.W. Accounts
of Schedules of the rates
of work of different kinds
actually current in
each Div.

N.

Agd.

S. D.S.

the I am to explain
that the Monthly Pro
forma Reports in use
in this Presidency take
the place of the Schedules
furnished by Divisional
Officers in the Provinces
immediately under
the Govt of India;
but the nature of the
information the Return
affords and the absence
of Work Registers, which
have not been maintained,
render it impracticable
for the Controller under
the system in force in

Form No 26 accompanying the Govt of India Code.

in this Presidency,
which differs so widely
from that in operation
in Bengal, to prepare
the Schedules required
by the Govt of India or
to exercise the check
and control over Estimates
that is contemplated
by para 5 of the Circular
under acknowledgment.

His Excellency the
Governor in Council
is not of opinion that
it would be expedient
to increase the Controller's
Establishment to the
extent that would be
necessary to give effect
to the instructions of the
Govt of India or to
relieve the Subsidiary

of the responsibility in
regard to rates and
estimates that appears
to be their special province,
but steps will be taken
for carrying out the
principle advocated
by requiring the several
Surveying Engrs to prepare
the Schedules which
will as suggested be
corrected on 1st April and
1st October, Abstracts being
furnished to the Govt
of India —

H. Aug: 26th —

Delhi 26/8/74

12

Che 3585

Govt. of {1871} Madras.

PUBLIC WORKS.

To The Superintending Engr.
and
To the Secretary to the Govt.
of India

Dated

Recd. Encl.

G. O. 22 Sept. 2424-2425

Nos. 381-382 & 383

Circular
Intimating the
Collectors of Mra. to furn
the schedule of Lakes regd
by Mr Cir. No. 36 of 1871 & stating
that the Engrs will be called
upon to verify these docu-
-ments

Circulars - Forwarding a
letter from the Govt of India
describing the preparation
& scales of the Lakes of each
different kind & the arr
-ment in each division.
Intimating that under