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MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No.	1432	Press
141, 142, 143.		Mis.
Dated	10-6	18 72.

Not to be folded or roughly handled

Read the following papers :—

No. 141. From the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Fort St. George, 13th May 1872, No. 406.

I HAVE the honour to acknowledge the receipt of Proceedings No. 1,178 of the 8th May 1872, and in reply to state that I have looked carefully, but in vain, for a rule or order to guide me in disposing of the subject which has been remitted to me by Government.

2. The rules prescribed for this department require that Public Works

* The Executive Engineer will obtain funds solely by means of cheques against this Drawing Account ; these cheques may be drawn for sums not less than 10 Rupees, and will hold good for three months from date of issue.—
Vide Para. 14, Section I., Chapter XVII, of Government of India Code.

officers shall be supplied with funds only by means of credit orders* obtained from the Accountant-General, through the intervention of this office, on the applications of Superintending Engineers, and several orders are on record which

prohibit the receipt by such officers of funds placed at the disposal of another department, or offered to them by the Revenue or other local authorities for purposes unconnected with municipal operations.

3. On reference to paragraph 3 of their Proceedings No. 1,104, dated 20th April 1871, the Government in disposing of certain correspondence connected with the measures which had been adopted, under a great emergency, for utilizing the special grants sanctioned in the Revenue Department for the repair of the damages which had been sustained by the Irrigation works in the Tinnevely District during the great cyclone of 1869, and which threatened the destruction of a large extent of valuable crop, and a serious loss of public revenue, noticed with surprise certain irregularities in the financial and accounting arrangements which had been entered into by the local officers, and pointedly called attention to the rule " which distinctly lays down that although required to give aid and professional advice under certain circumstances to civil officers in carrying out works, a member of the Public Works Department is on no account, on such occasions, to have any connection with the disbursement of money, or with the preparation of the accounts." These observations by Government, I need scarcely add, are strictly in keeping with the system of account obtaining here, as well as in all other parts of India.

4. Grave, however, as was the emergency to which I have alluded in the preceding paragraph, it may possibly be urged that the rule repeated in the order of the 20th April 1871 is inapplicable to, and out of place in, the case of works instituted for the relief of the poor in famine-stricken districts. Upon this point I respectfully beg to invite the attention of Government to the orders of the Government of India, communicated to me "for guidance" in Proceedings No. 3,549, dated 5th November 1869. These orders refer specially to the provision of " funds for famine relief works," and prescribe, first, that money required for such works " must henceforward always be provided for out of the original Budget grants" for Public Works ; second, that scarcity or such other cause, while affording a sufficient reason for diverting funds from the object for which they were originally intended to a new purpose, constitutes " no reason necessarily for spending more money in the aggregate ; and, third, that all expenditure on famine relief

Proceedings of the Madras Government, Public Works Department
10th June 1872.

works, by whatever agency incurred, must be covered, in the first instance, by formal appropriations" of funds. No appropriations having been made on account of famine relief works in the 1st Division prior to the date of the Order quoted in the

No. 271, dated 27th March 1872, Public Works Department.

margin, I was powerless to act under the rules which had been issued for my guidance, and when informed of monies having been tendered by the Civil Authorities from Treasury funds, and, in some cases, received by Public Works Officers, this office, in the face of the clearest rules, issued with special reference to famine relief works, had no alternative, I respectfully submit, but to point out the irregularity, and, in the absence of specific assignments of Public Works funds in the regular way and of the Superintending Engineer's application, to defer obtaining credits against the sanction accorded in Revenue Proceedings No. 448,* dated 13th March 1872.

* These Proceedings did not reach me till the 28th March, or three days before the close of the official year.

5. Having before me the rules and orders which I have either quoted or referred to above, I believed that a reference to Government, such as that suggested in Revenue Proceedings No. 600, of the 13th April 1872, would have been regarded as unnecessary, and I can only express my regret that, closely adhering to the rulings issued for my guidance, I should have brought upon myself the censure implied in paragraph 3 of that order.

6. On receipt of the Proceedings last quoted, with G. O., No. 181, dated 17th April 1872, Public Works Department, I issued the following circular instructions to the Range officers of the 1st Division, who had been charged with the execution of famine relief works:—

Paragraph 1.—“Sums received under the above G. O.* in the current official year should be credited to “deposits”

* Namely, Public Works Order, No. 181, dated 17th April 1872. in the Public Works Accounts, all expenditure therefrom being debited to works under the proper heads, and detailed in the Progress Reports. When grants are sanctioned by Government for such works, and funds are regularly placed at the disposal of the Public Works Department, the Deposit Account should be relieved by a debit to “Deposits,” and a corresponding credit to “Civil Department Credit Orders.”

2. “The expenditure on the works in question should appear in the Progress Reports under Irrigation—Imperial, Provincial or Local—according to their nature and description, and they should be designated “Famine Relief Works.”

7. The course indicated in the foregoing memorandum of instructions is the only one which I am able to suggest for meeting the difficulty in which this department will be placed under circumstances similar to those which led to the issue of Public Works Proceedings of the 17th ultimo, but as I have very grave doubts of the correctness of that course, which is unsupported by rule, and am inclined to regard it as irregular, and likely to lead to complication, I respectfully suggest that before final instructions are issued for the guidance of the officers of the department the matter be submitted to the Government of India, or this office be authorized to refer the subject to the Accountant-General of the Public Works Department.

Proceedings of the Madras Government, Public Works Department,
10th June 1872.

No. 142. *Memorandum by the Chief Engineer.*

THE Controller has failed to comply with the call made on him to lay down for the guidance of all parties the course to be adopted by them in dealing with funds for relief works. There should in reality be no difficulty about the matter, and it is a pity that neither the Revenue nor the Public Works Department took proper steps to settle it when they were dealing with the Resolution of the Government of India, No. 87 of 11th October 1869.

2. That order gives a true basis to start from, namely, that appropriations are, in the first instance, to be made by Government from the amounts of the Revenue and Public Works Budget grants of the current year, leaving the question of the necessary transfers, or supplementing of the original grants, for future consideration.

3. With appropriations from the Revenue Budget, Revenue Officers have alone to do, and they need no instructions how to act.

4. But Public Works funds may be expended either by Revenue or Public Works agency, and the first thing to be done by Collectors and Superintending Engineers is to appropriate between the two departments their different credits out of the appropriation made; once that is done each set of officers draws on its own credits and accounts for the sum in the usual course. Nothing can be simpler.

5. Revenue Officers are entitled to call on Public Works Officers for professional aid and advice on works which they are carrying out and accounting for by their own agency. But when they call on Public Works Officers to relieve them entirely or in part of such work and accounts, they must make a corresponding transfer of credit and leave the Public Works agents to obtain and account for funds in direct communication with the Controller. On no account are they to supply themselves with funds, or receive accounts from them. It will be their own fault if delays occur, by bad arrangement of work in the first instance, followed up by untimely transfers; and Government should hold them, and not the Controller of Public Works, who has hitherto been unjustly blamed, responsible for such delay.

FORT ST. GEORGE,
17th May 1872.

(Signed) G. W. WALKER, Colonel, R.E.,
Chief Engineer.

No. 143. ORDER THEREON, 10th June 1872, No. 1,432.

ACCOUNT, No. 12.

COMMUNICATED to all Collectors and Superintending Engineers and to the Controller of Public Works Accounts,

with an intimation to the two former that they will in future be guided by the rules laid down in paragraphs 4 and 5 of Colonel Walker's Memorandum.

2. Orders for the necessary appropriations will be issued in the Financial Department as necessity arises, and such orders will now be passed as regards the works in progress in the 1st Division.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,

Secretary to Government.

To Superintending Engineers.
To the Controller of Public Works Accounts.
" Financial Department.
" Revenue Department, for communication to Collectors.
Exd. S. T. Augustin.

N^o 406 Office of the Controller of
Public Works Accounts. 10-72

Fort St. George, 13th May 1872.

From
The Controller of Public Works,
Madras.

To
The Secretary to Government,
Public Works Department,
Madras.

Sir,

I have the honor
to acknowledge the
receipt of Proceedings
N^o 1178, of the 8th May
1872, and, in reply, to
state that I have
looked carefully, but
in vain, for a rule or
order, to guide me in
disposing of the subject
which has been
permitted to me by

Government.

2. The rules prescribed for this Department require that Public Works Officers shall be supplied with funds

only by means of Credit orders obtained from the Accountant General;

The Executive Engineer will obtain funds solely by means of Cheques against the Drawing Account: these Cheques may be drawn for sums not less than ten Rupees, and will hold good for three months from date of issue. Vide Para 14, Section I, Chapter XVII of Government of India Code.

through the intervention of this Office, on the applications of Superintending Engineers, and several orders are on record which prohibit the receipt by such Officers of funds placed at

the disposal of another Department, or offered to them by the Revenue or other local authorities for purposes unconnected with municipal operations.

3. On reference to para 3 of their Proceedings No 1104, dated 20th April 1871, the Government, in disposing of certain correspondence connected with the measures which had been adopted, under a great emergency, for utilizing the special grants sanctioned in the Revenue Department for the repair

of the damage which
had been sustained
by the Irrigation
works in the Sannevelly
District during the
great cyclone of 1859,
and which threaten-
ed the destruction
of a large extent of
valuable crops, and
a serious loss of
public revenue,
noticed, with surprise
certain irregularities
in the financial
and accounting
arrangements which
had been entered
into by the Local
Officers, and pointedly
called attention to
the rule which

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"distinctly lay down"
"though although required"
"to give aid and comfort"
"professional advice"
"under certain circumstances"
"stances to civil"
"Officers in carrying"
"on works, a number"
"of the Public Works"
"Department is on no"
"occasion, on such"
"occasions, to have"
"any connection with"
"the disbursement of"
"money, or with the"
"preparation of the"
"accounts." These observa-
tions by Government,
I need scarcely add,
are strictly in keep-
ing with the system
of Accounts obtaining

here, as well as in
all other parts of
India.

4. I have, however,
as was the emergency,
to which I have
alluded in the
preceding paragraph,
it may, possibly,
be urged that the
rule repeated in
the Order of the
20th April 1871, is in-
applicable to, and
out of place in, the
case of works instituted
for the relief of the
poor in famine-
stricken Districts.
Upon this point, I
respectfully beg to
invite the attention of

but to be
expended in
the same
manner as
in the
case of
public works,
the same
rule should
be applied
to the
case of
works
instituted
for the
relief of
the poor
in famine-
stricken
Districts.
I have the
honour to be,
Sir,
Your obedient
servant,
J. H.
1871

Government to the
orders of the Govern-
ment of India
communicated to
me "for guidance"
in Proceedings No.
3549, dated 5th November
1869. These orders refer
specially to the provi-
sion of "grants for
famine relief works,"
and prescribe, 1st,
that money required
for such works
"must be provided
always be provided
for out of the original
budget grants" for
Public Works; 2^d,
that scarcity or such
other cause, while
affording a sufficient

reasons for diverting
funds from the
object for which they
were originally
intended to be used
purpose, constitutes.
"No reason necessarily
for spending more
money in the
aggregate, and 3^d.
That all expenditure
on Famine Relief
Works, by whatever
agency incurred,
must be covered,
in the first instance,
by formal appropri-
ations of funds. No
appropriation having
been made on
account of Famine

Relief

Relief Works in the
1st Division prior to
the date of the Order
quoted in the
margin, was
for works to be
done under the rules
which had been
issued for my
guidance, and
when informed of
monies having been
advanced by the
Civil Authorities
from Treasury funds,
and, in some cases,
received by Public
Works Officers, this
Office, in the face of
the clearest rule,
issued with special
reference to famine

271.
Feb 27th
1872,
the Works
intended.

relief works, had no alternative, I respectfully submit, but to point out the irregularity, and, in the absence of specific assignments of Public Works funds in the regular way, and, of the Superintending Engineer's application, to defer obtaining credits against the sanction accorded in Revenue Proceedings

N^o 448, dated 13th March 1872.

5. Having before me the rules and orders which I have either quoted or referred to above, I

These Proceedings did not reach me till the 28th March, or three days before the close of the official year.

6. I believed that a reference to Government, such as that suggested in Revenue Proceedings N^o 600, of the 13th April 1872, would have been regarded as unnecessary, and I can only express my regret that, closely adhering to the rulings issued for my guidance, I should have brought upon myself the censure implied in para 3 of that order.

6. On receipt of the Proceedings last quoted, with G.O. N^o 181, dated 17th April

1872, Public Works Depart-
ment, issued the
following Circular
instructions to the
Range Officers of the
1st Division who
had been charged
with the execution
of Sumner Relief
Works:-

Para 1. Sums received
under the above G.O.
in the current financial
year should be credited
to "Deposits" in the
Public Works account,
all expenditure therefrom
being debited to works
under the proper
heads, and detailed
in the Progress Reports.
When grants are

sanctioned

109
sanctioned by Govern-
ment for such works,
and funds are regular-
ly placed at the
disposal of the Public
Works Department, the
Deposit Account should
be relieved by a debit
to "Deposits", and a
corresponding credit to
"Civil Department-
Credit Orders".

2. "The expenditure
on the works in
question should appear
in the Progress Reports
under Irrigation -
Imperial - Provincial or
Local, according to
their nature and
description, and they
should be designated

"Famine Relief Works."

7. The course indicated in the foregoing Memo of Instructions is the only one which I am able to suggest for meeting the difficulty in which this Department will be placed under circumstances similar to those which led to the issue of Public Works Proceedings of the 17th ultimo, but as I have very grave doubts of the correctness of that course, which is unsupported by rule, and

and inclined to regard it as irregular, and likely to lead to complication, I respectfully suggest that, before final instructions are issued for the guidance of the Officers of the Department, the matter be submitted to the Government of India, or this Office be authorized to refer the subject to the Accountant General of the Public Works Department.

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

S. Hoell
Controller of Public Works Accounts.

Nov 5 November 1898 120-121
 20 April 171 — 269-271
 27 June 172 — 271 June
 17 April — 181 —
 8 May — 181-182

P. W. 1872 Depart.
 P. W. off out for time
 No 2112.

From
 The Controller of Public
 Works Accounts,
 Madras.
 &
 The Secretary
 to Government,
 Public Works
 Department,
 Madras.

Dated 13th May 1872.
 Recd. 14th May

No. 406

Offering observations
 on G.O. No 1178, of 8th
 May 1872, requesting
 to pay daily wages
 for bringing to
 overwork expenditure
 incurred on famine
 Relief Works.

No 1432. 10th June 72.

No 141

Q. C. 31st May 172 @ 4 June 72
 6 29th May 172 @ 31st
 C. 18th May 172 @ 21st

Account No 1432. 10. 1872
 Public Works Department.
 Proceedings of the Madras Government
 Read the following:

From
 The Controller of
 P. W. Accounts
 Madras.

Memorandum by the
 Chief Engineer, P. W.

Communicated
 to all Collectors and
 Superintending Engineers
 and the Controller of
 Public Works Accounts,
 with an intimation to
 the two former that they
 will in future be gui-
 ded by the rules laid
 down in paras 4 and 5
 of Colonel Walker's Memo-
 randum.

AA

LD

Memorandum by the Chief Engineer

The Controller has failed to comply with the call made on him to lay down for the guidance of all parties the course to be adopted by them in dealing with funds for Relief works. There should in reality be no difficulty about the matter, and it is a pity that neither the Revenue nor the Public Works Department took proper steps to settle it when they were dealing with the Resolution of the Govt of India No. 87 of 11th Decr 1869.

2. That order gives a true basis to start from, viz that appropriations are in the first

orders for the necessary appropriations will be issued in the Financial Department as necessity arises. and such orders will now be passed as regards the works in progress in the 1st Division.

Chm.

Copy in file 1/1872

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Spec. copy to Encl Office 11/6/72
at total station 12/6/72

A.C. 31st May 1872 A. 4 June 72
629 May 72 A. 31st
11/12/72

Super Engineers -
Controller -
Financial Dept -
Rev. Departs for communication to Collectors -

instance to be made by Govt.
from the amounts of the Revenue
and Public Works Budget grants
of the Current year, leaving the
question of the necessary transfer,
or supplementing of the original
grants, for future consideration.

3. With appropriations from
the Revenue Budget Revenue
Officers have alone to do, and
they need no instructions how to
act.

4. But Public Works funds
may be expended either by Revenue
or Public Works Agency, and the
first thing to be done by Collectors
and Sup. Insps is to approximate
between the two Departments their

different credits out of the appro-
priation made. once that is done
each set of Officers draws on
its own credits and accounts
for the sum in the usual course.
Nothing can be simpler.

5. Revenue Officers are in-
titled to call on Public Works
Officers for professional aid and
advice on works which they
are carrying out and accounting
for by their own Agency. But
when they call on Public
Works Officers to relieve them
entirely or in part of such work
and accounts, they must make
a corresponding transfer of credit
and leave the Public Works
Agents to obtain and account
for funds in direct commu-
nication with the Controller. On
no account are they to supply

themselves with funds, or re-
ceive accounts from them. It
will be their own fault if
delays occur, by bad arrangement
of work in the first instance,
followed up by untimely transfers;
and Govt should hold them,
and not the Controller of Public
Works who has hitherto been
injustly blamed, responsible
for such delay.

Wm. L. G. Munter Coll. R.D.

Chief Engineer S.W.M.
Fort Mearns

17 May 1872

N^o 112

629 May 1872

629 May 1872
629 May 1872