M.R.O. 1—77,006—8-6-37.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 28 Press / Mis.

52-54

Dated 8 . 1 1872 .

Not to be folded or roughly handled

Read the following letters:—

No. 52. From the Secretary to the Government of India, Public Works Department, (Account—General,) to the Secretary to the Government of Madras, Public Works Department, dated Simla, 10th November 1871, No. 877-A. G.

I AM directed to acknowledge receipt of your letter, No. 2,425, dated 22nd September 1871, and in reply to state that it is not understood why the Schedule of Rates prescribed in Public Works Department Circular No. 36 of 1871 cannot be prepared by the Controller of Public Works Accounts when the Madras monthly Progress Report is prepared in a very similar form as the monthly Schedule of Expenditure in force in the Provinces immediately under the Government of India.

2. The up-to-date column of that schedule shows the quantity of work executed, its cost, and the resulting rate, and if the Progress Report is in the same form as that schedule, as is understood to be the case, it is not apparent why the Controller should not be able to give promptly the information that is required. Explanation is requested on this point.

3. The Government of India is averse to placing the duty of compiling the information needed on Superintending Engineers, who in the first place have not the means at hand of knowing the actual rates of work that may have been executed, and in the next place should not be troubled with getting up results that are shown only in the accounts. It is one of the special objects of the Controller's Office to assist Superintending Engineers by preparing such information as may be useful to guide them in scrutiny of rates and estimates, and there appears to be no reason for a departure from the orders issued on the subject in Public Works Department Circular No. 36 of 1871.

REFERRED to the Controller of Public Works Accounts for such observations as he may wish to offer.

FORT ST. GEORGE,
23*rd November* 1871.

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

No. 53. From the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Fort St. George, 11th December 1871, No. 2,300.

WITH reference to your endorsement on the enclosed letter from the Secretary to the Government of India in the Public Works Department, No. 877-A. G., dated 10th instant, I have the honour to offer the following observations.

2. In their previous Order No. 36, dated 12th July 1871, the Government of India require this Office (1) to prepare Schedules of the rates of works 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 those Schedules, and (4) to compare with current rates, and report to Government on, estimates submitted to them for sanction.

3. Chapter XX. of the Public Works Code of the Government of India prescribes that a check over the rates exhibited in the monthly accounts of Range Officers shall be exercised by Controllers. Noting this circumstance not long after I joined this office, I requested the then Deputy Controller* to state what arrangements had been made here for giving effect to the ruling. Mr. Hart's reply showed that my predecessors considered that the examination of rates was not practicable in the Controller's Office, and the late Public Works Accountant-General having, as is alleged, shared in this opinion, the rules in the Code have not been in practical operation in Madras.

* Mr. W. A. Hart.

4. The monthly Progress Reports in use in this Presidency take the place of the Schedules (Form No. 26, accompanying the Government of India Code) furnished by divisional officers serving in the Provinces more immediately under the Supreme Government. On comparing the Return in use in Bengal with the Madras Progress Report, modified by G. O., No. 216, dated 22nd January 1867, which directs the exclusion therefrom of the details of all works executed *up to* the close of the month preceding that to which the report refers, it will be seen that, while the former contrasts month by month, the sub-heads of estimate with the actual cost of work performed *up to date* under those sub-heads, the latter contains nothing more than details of the expenditure *in* the month, and as all the estimates sanctioned for execution are not on record in this office, and no Work Registers are maintained, a check upon rates is impracticable.

5. If it be now determined to throw upon this office the duty of maintaining Schedules of current rates, and, with reference to such rates, of exercising a check over those appearing in the accounts of Range Officers, it will be absolutely necessary to change the form of our Progress Report, and largely to increase the strength of my establishment. From actual experience I can state that, in order to keep the accounts current, and to cope with the growing work of the department, Divisional Auditors, who are entrusted with the examination and booking of the accounts of from seven to fourteen ranges, are compelled to work on an average from eight to nine 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 entrusted with the audit of the accounts of two executive divisions, and as a Madras district is understood to be an equally extensive and heavy charge, it will not be reasonable to expect an Auditor in this Office to attend to more than the accounts of a single district. Should the establishment of this department be increased it will, of course, take several months to compile, in a proper and useful form, Schedules of rates current in each division, and, until this is done, and the forms of Schedules in use elsewhere are introduced into this Presidency, it will not be practicable for this Office to exercise a check over the rates appearing in Range Officer's accounts, much less to report upon rates appearing in estimates requiring the sanction of the Local Government or of the Government of India.

6. In order to form an estimate of the work which, by the new arrangement, will be thrown upon this establishment, it is necessary to bear in mind that this

Office is in account with eighty-three Range Officers, besides a large number of Civil Officers who undertake the execution of both Imperial and Local Fund Works. The Progress Reports of Range Officers being modified so as to accord with the Bengal form, the Auditors on this establishment will have to compare the estimated rates for each work with the rates charged for actual work done, and to record their observations whenever there are discrepancies which cannot be explained. The latest accounts received in full in this office are those for October 1871, on an examination of which I find that the number of works estimated at *above Rupees 500 each*, against which outlay is recorded during the first seven months of the year, is as follows :—

Divisions.	No. of Works.
1st Division	234
2nd do.	206
3rd do.	216
4th do.	279
5th do.	207
6th do.	263
7th do.	282
8th do.	110
Total ...	1,797

7. Admitting that a complete control over *actual expenditure* is exercised in all these cases by the Central Office of Account, it remains for Government to determine whether *estimates*, prior to sanction, should be reported upon by the same department. This is a matter which hitherto has been understood to be so closely connected with the duties of Superintending Engineers in this Presidency that I venture to suggest, before final orders are passed, that the subject be remitted to those officers for an expression of their opinions and for such observations as they may desire to offer.

No. 54. ORDER THEREON, 8th January 1872, No. 28.

ACCOUNT, No. 1.

THE Government resolve to forward these papers to Superintending Engineers for early report in connection with the orders of the 22nd September 1871, No. 2,424.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

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

Exd. S. T. Augustin.

Read the following:—

No. 877 dated 5 C.

Government of India,

Public Works Department,

Account,

General,

To,

The Secretary to the Govt. of Madras.

Public Works Department.

Simla, 10th November 1871.

Sir,

I am directed to acknowledge receipt of your letter No. 24 25 dated 22nd September 1871, and in reply to state that it is not understood why the Schedule of rates prescribed in Public Works Department Circular No. 36 of 1871 cannot be prepared by the Controller of Public Works accounts when the Madras monthly progress report is prepared in a very similar form as the monthly Schedule of expenditure in force in the Provinces immediately under the Government of India.

2. The up to date column of that Schedule shews

shews the quantity of work executed, its cost, and the resulting rate, and if the progress report is in the same form as that Schedule, as is understood to be the case, it is not apparent why the Controller should not be able to give promptly the information that is needed. Explanation is requested on this point.-

3. The Government of India is averse to placing the duty of compiling the information needed on Superintending Engineers, who in the first place have not the means at hand, of knowing the actual rates of work that may have been executed, and in the next place should not be troubled with getting up results that are shewn only in the accounts. It is one of the special objects of the Controller's Office to assist Superintending Engineers by preparing such information as may be useful to guide them in scrutiny of rates and estimates. and there appears to be no reason

reason for a departure from the orders issued on the subject in Public Works Department Circular No. 36 of 1871.-

I have the honor to be,

Sir,

Your most Obedient Servant.

J. Wilcox Col. R.E.

Secretary to the Govt. of India

R.E. 9/11/72

No A. 1300

Office of the Controller of Public Works Accounts.
Fort St George, 11th December 1871.

From
The Controller of Public Works Accounts,
Madras.

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

Sir,

With reference to
Government order noted in the
margin, I have the honor to forward
enclosed letter from the
Secretary to the Government
of India in the Public Works
Department No.
877 A. G., dated 10th instant,
and have the honor to offer
the following observations:-

1. Attention is drawn
to Government order
No. 30, dated 12th
July 1871, the Government
of India requiring this Office

Rd 22nd Sept/71 Nos 88-385

P.W. 1871 Despatch
Gen: Dept: Public Works
No. 5497.

From.

The Government
of India.

Dated 10th } Nov/71
Recd: 17th }

No. 877 A.G.

P.W. Sept/71.

Intimating
that there appears to
be no reason for de-
parting from the
orders regarding the
preparation of the
Schedule of rates
prescribed in P. Works
Department Circular
No. 36 dated 1871
No. 4 dated 1872

Referred to the
Controller of Public Works
Accounts for such observ-
ations as he may wish
to offer.

J. Johnstone Coll R.E.
Secy to Govt P.W.D.

Fort St. George
23rd November/71.

No 52

Commissioners, and there al

(1) to prepare Schedules of the rates of work of different kinds current in each Executive Rouge, (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 those Schedules, and (4) to compare with current rates, and report to Government on estimates submitted to them for sanction.

3. Chapter XX of the Public Works Code of the Government of India prescribes that a check over the rates exhibited in the monthly Accounts

of Rouge Officers shall be exercised by Controllers. Nothing this circumstance not long after I joined this Office, I requested the then Deputy Controller to state what arrangements had been made here for giving effect to the ruling. Mr. Hart's reply shewed that my predecessor considered that the examination of rates was not practicable in the Controller's Office, and the late Public Works Accountant General having, as is alleged, shared in this opinion, the rules in the Code have not been in practical operation

Mr. W. A. Hart.

in Madras.

4. The monthly Progress Reports in use in this Presidency take the place of the Schedules (Form No. 26 accompanying the Government of India Code) furnished by Divisional Officers serving in the Provinces more immediately under the Supreme Government. On comparing the Return in use in Bengal with the Madras Progress Report, modified by G.O. No. 216, dated 22nd January 1867, which directs the exclusion therefrom of the details of all works executed up to the close of the month preceding that to which the Report refers, it will be seen that, while the former contrasts, month by month, the sub-heads of Estimate with the actual cost of work performed up to date under those sub heads, the latter contains nothing more than details of the Expenditure in the month, and as all the Estimates sanctioned for execution are not on record in this Office, and no Work Registers are maintained, a check upon rates is impracticable.

5. If it be now determined to throw upon this Office the duty

of maintaining schedules of current rates, and, with reference to such rates, of exercising a check over those appearing in the Accounts of Range Officers, it will be absolutely necessary to change the form of our Progress Report, and largely to increase the strength of my Establishment. From actual experience, I can state that, in order to keep the Accounts current, and to cope with the growing work of the Department, 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 immediately under the Government of India, an Accountant is entrusted with the audit of the Accounts of two Executive Divisions; and as a Madras District, is understood to be one equally extensive and heavy charge,

it will not be reasonable to expect an Auditor in this Office to attend to more than the Accounts of a single District. Should the Establishment of this Department be increased, it will, of course, take several months to compile, in a proper and useful form, Schedules of rates current in each Division, and, until this is done, and the Forms of Schedules in use elsewhere are introduced into this Residency, it will not be practicable for this Office to exercise a check over the rates

appearing in Range Officers' Accounts, much less to report upon rates appearing in Estimates requiring the sanction of the Local Government or of the Government of India.

6. In order to form an Estimate of the work which, by the new arrangement, will be thrown upon this Establishment, it is necessary to bear in mind that this Office is in account with 83 Range Officers, besides a large number of Civil Officers who undertake the execution of both Imperial and Local Fund

works. The Progress Reports of Range Officers being modified so as to accord with the Bengal form, the Auditors on this Establishment will have to compare the estimated rates for each work with the rates charged for actual work done, and to record their observations whenever there are discrepancies which cannot be explained. The latest Accounts received in full in this Office are those for October 1871, on an examination of which I find that the No. of works estimated at above Rupees 500 each, against which outlay is recorded during the first seven months of the year, 1871, is as follows:—

Divisions	No. of Works.
1st Division	234
2nd Do	206
3rd Do	216
4th Do	279
5th Do	207
6th Do	263
7th Do	282
8th Do	110
Total	1797

7. Admitting that on complete control over actual expenditure is exercised in all these cases by the Central Office

of Account, it remains for Government to determine whether Estimates prior to sanction, should be reported upon by the same Department. This is a matter which, hitherto, has been understood to be so closely connected with the duties of Superintending Engineers in this Presidency, that I venture to suggest, before trial Orders are passed, that the subject be remitted to those Officers for an expression of their opinions and for such observations as they may

may desire to offer.

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

S. Thorold

Controller of Public Works Accounts.

219

Ld Gt.

Pro 22nd January 67 Pp 440-441.
" 22nd Septr 71 — 381. 382.

P.W. 1871 Depart.
Prin. offg for Secy
No. 5901.

From
The Controller,
P.W. Accounts,
Madras.

To
The Secretary
to Government,
P.W.D.
Madras.

Dated 11th December 1871
Read 12th " "

No. 2300

Offering observations on letter of the Government of India on the subject of the preparation of the Schedule of current rates.

No. 28. 8th Dec 1872

No 53

Public Works Department

No. 28

Proceedings of the Madras Government
Under date the 8th Decr 1872
Read the following

From The Government of India, P.W. No. 877 dated 9th to 10th Nov 1871)
From The Controller of P.W.A. " " 2300 " 11th Dec 1871.)

The Government resolve to forward these papers to Superintending Engineers for early report in connexion with the orders of the 22nd September 1871. No. 2121.

13

To
All Superintending Engrs
Major R.B. Ahmed Offg
Comptr. P.W.A.

Rept 9/1/72

Nos. 5901 & 5497

Govt of 1871 Madras.

PUBLIC WORKS.

To The Superintending Engineer

Dated

Read.

Encl. 1

G. O. 8th January 1871, No. 28.

Nos. 62 & 64

Schedules. Papers relating to the preparation of the Schedule of current rates demanded by Engrs for early reports.