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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	1616	Press
B.P. No.		Mis.
295-296		
Dated	20-6	1873

Not to be folded or roughly handled

No. 295. Read the following letter from T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 13th May 1873, No. 389:—

A REFERENCE from the Officiating District Engineer of South Arcot suggests to me the advisability of taking up at once a subject which I at first thought of discussing with you in person, on the first opportunity. I refer to the present arrangement under which Range Officers submit, monthly, to Presidents of Local Fund Boards, extracts from the Departmental "Progress Reports" of all that relates to Local Fund Works.

2. The abovementioned practice being peculiar to Madras, has been carefully considered by me in all its bearings, and before receipt of the District Engineer's reference above mentioned I had come to the conclusion that a modification was possible on a proper representation from this office, and on a re-consideration by Government of the circumstances under which the arrangement was originally thought necessary.

3. I would first solicit consideration of the demand recently made by the Vice-President of the Local Fund Board of the Virdachellum Circle on the District Engineer of South Arcot for "*copies of the detailed bills submitted by the Overseers,*" in addition to the usual extract from the Progress Report mentioned in the 1st paragraph. The District Engineer questioned the necessity of the additional documents, and remarked on the limited establishment attached to the Range Office as being quite unequal to meet the call for extra vouchers, etc. I agreed with the District Engineer in the above, but as the Vice-President in making the demand also offered, if necessary, the services of a clerk, I suggested to Mr. Norfor that the demand should be complied with, adding that it was my intention to address Government not only on that particular point, but also on the general subject of Public Works Expenditure from Local Funds, with the view of ascertaining whether the present practice of submitting monthly accounts to Local Officers might not be modified.

4. When it is considered that properly qualified officers of the Public Works Department incur the outlay on Local Fund Works, and that, while District Engineers are responsible for proper work and fair rates, the outlay is not admitted by the Controller of Public Works Accounts till properly vouched for, it seems unnecessary, if not objectionable, to require Executive (Range) Officers of the Public Works Department to also satisfy the Local Civil Officers that the outlay has been actually incurred, by furnishing copies of the detailed bills, etc., on which payments were made. Sanction having been given to, and funds provided for, the construction of Local Fund Works by the agency of the Public Works Department, it seems to me that the Local Civil Officers should be satisfied with the bare facts relating to those works, viz., first sanctioned amount, second outlay, and third date of completion. To ask for more information is to increase work and to cause irritation by the implied doubt as to the correctness of the accounts rendered by Range Officers to the Controller of Accounts, and I would therefore strongly recommend that calls for information regarding expenditure on Local Fund Works, in excess of the bare facts above mentioned, be prohibited.

5. In respect to extracts from Progress Reports at present submitted by Range Officers to Presidents of Local Fund Boards, I have already said that the arrangement is peculiar to the Madras Presidency, and that, in my opinion, it could be modified. I would therefore solicit consideration of the reasons which prompt me to suggest a change of practice, my sole object being the reduction of the heavy office work which Range Officers have to attend to, without withholding from Local Civil Officers such information as it is really necessary that they should receive regarding Local Fund Works.

6. It will be remembered that the extracts from Progress Reports, submitted by Range Officers to Local Fund Boards, are subject to alteration due to corrections found necessary in the Controller's Office in auditing the accounts, and that these alterations, on becoming known to Range Officers, have to be communicated by them to the Local Fund Boards. While the above course is followed between Range Officers and Local Fund Boards, the Controller of Public Works Accounts and the Accountant General of Madras give and receive information of the monthly expenditure of Local Funds by officers of the Public Works Department,* and it not unfrequently happens that the Accountant General, Madras, acting on the information received from Local Civil Officers, calls on the Controller of Public Works Accounts for explanation of differences which are invariably shown to be due to the alterations mentioned above as made in the Controller's Office in conducting the audit. The procedure above described will, I trust, be viewed as bearing out the opinion which I beg now to express, viz., that communication between Range Officers and Local Fund Boards in respect to monthly expenditure is quite unnecessary, and might with advantage be discontinued; the two great offices of account, Accountant General's and Controller's, being required to give Local Fund Boards all needful information connected with Public Works debits to the several Local Funds. It may add some weight to my proposal if I say that my experience in other parts of India enables me to state confidently that the change is practicable.

7. The actual debits to each Local Fund could be communicated monthly to each district or circle without the intervention of Range Officers, and at the end of the year a list of all works undertaken during the year could also be furnished; indeed, such a list is already published of all works costing more than Rs. 2,500 each, all expenditure on works costing less than that sum each being shown in lump sums. If desired, in future all works could be detailed without reference to cost.

8. Briefly stated, my idea is this: that when one department desires to know the expenditure debitable to it by another department, the heads of the Account Branches of those departments should be required to furnish the information, and not the subordinate or Executive Officers of those departments.

9. In conclusion, I beg that it may be borne in mind that Public Works Officers do not undertake other than sanctioned Local Fund Works, and that irregularities in respect to such works are dealt with by District Engineers and by this office as strictly as are irregularities connected with Imperial Works.

No. 296.

ORDER THEREON, 20th June 1873, No. 1,616.

ACCOUNT, No. 19.

THE Acting Controller of Public Works Accounts does not appear accurately to have apprehended the relative

positions of the Public Works Range Officer and the Local Fund Board in bringing forward his proposition that the latter should receive accounts of expenditure by the former through his office or that of the Accountant General only. In their Orders of the 8th, 12th, and 28th of March 1873, Nos. 753, 780, and 985, two at least of which appear to have been communicated to the Controller, the Government have endeavoured to discriminate between necessary and unnecessary calls by the latter on the former. They consider that Local Fund Boards are entitled to be supplied with early and full information as to the amount expended in each month by the Public Works Officers working in their circles, and with any explanation that may be required to elucidate the details of such expenditure, not with a view to its technical check, which is left to the Controller and District Engineer, but to its classification under heads of Account, etc. What they desire to guard against is the throwing of unnecessary work on Range Offices by calls to supply more than one copy of their Progress Reports to the Collector of the District and ex-officio President of all Local Fund Circles in it.

2. At the same time they have recognized the propriety of such demands as that which appears to have given rise to the Controller's reference, should they be made with good cause of suspicion of improper practices; and that demand having been accompanied by an offer of the necessary assistance appears to the Government to have been unobjectionable, and rightly to have been complied with, presuming that it was only for a temporary purpose.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Officiating Controller of Public Works Accounts.
To District Engineers.
To the Special Executive Engineer Wynaad.
.. Financial Department.

Exd. S. T. Austin.
Spare Copies.

Office of the Controller of
Public Works Accounts
Fort Saint George, 15 May 1873

N^o. 389

From

The Office Controller of P. W. Accounts,
Do,

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

To,

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Officiating District Engineer
of South Arcot suggests
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to the present arrangement under which Range Officers submit, monthly, to Presidents of Local Fund Boards, Extracts from the Departmental "Progress Reports" of all that relates to Local Fund Works.

2. The above mentioned practice being peculiar to Madras, has been carefully considered by me in all its bearings, and before receipt of the District Engineer's reference above mentioned, I had come to the conclusion that a modification was possible on a proper representation (his office and on

reconsideration by Government of the circumstances under which the arrangement was originally thought necessary. -

3. I would first solicit consideration of the demand recently made by the Vice President of the Local Fund Board of the Vidachellum Circle on the District Engineer of South Arcot for "copies of the detailed bills submitted by the Overseers" in addition to the usual Extract from the Progress Report mentioned in the 1st Para. The District Engineer questioned the necessity of the

the additional documents and
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I agreed with the District
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as the Vice President in
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to Mr. Norfor that the
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works, namely 1st Sanctioned amount, 2nd Outlay and 3rd date of completion - To ask for more information is to increase work and to cause irritation by the implied doubt as to the correctness of the Accounts rendered by Range Officers to the Controller of Accounts; and I would therefore strongly recommend that calls for information regarding expenditure on Local Fund Works in excess of the bare facts above mentioned, be prohibited.

5. In respect to Extracts from Progress Reports at present

present submitted by Range Officers to Presidents of Local Fund Boards, I have already said that the arrangement is peculiar to the Madras Presidency and that in my opinion it could be modified - I would therefore solicit consideration of the reasons which prompt me to suggest a change of practice, my sole object being the reduction of the heavy office work which Range Officers have to attend to, without withholding from Local Civil Officers such information as it is really necessary that they should

should receive regarding Local Fund Works. -

6. It will be remembered that the Extracts from Progress Reports submitted by Range Officers to Local Fund Boards are subject to alteration due to corrections found necessary in the Controller's office in auditing the accounts, and that these alterations, on becoming known to Range Officers, have to be communicated by them to the Local Fund Boards. While the above course is followed between Range

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Note,
* The same in-
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by this office to
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Revenue.

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and might with advantage
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to give Local Fund Boards all needful information connected with Public Works debited to the several Local funds. It may add some weight to my proposal if I say that my experience in other parts of India enables me to state confidently that the change is practicable.

7. The actual debits to each Local fund could be communicated monthly to each District or Circle without the intervention of Range Officers and, at the end of the year, a List of all Works undertaken during

during the year, could also be furnished, indeed, such a List is already published of all works costing more than Rupees 2,000 each, all expenditure on works costing less than that sum each being shown in lump sums. If desired in future, all works could be detailed without reference to cost.

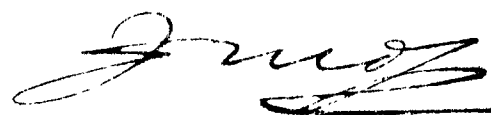
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not the Subordinate or Executive
officers of those Departments.

9. In conclusion I beg
that it may be borne in
mind that Public Works
Officers do not undertake
other than sanctioned Local
Fund Works, and that irreg-
-ularities in respect to such
Works, are dealt with by
District Engineers and by this
office as strictly as are
irregularities connected with
Imperial Works.

I have the honor to be,
Sir,

Your most obedient servant,



offg. Controller of A.R. Accounts



GAS March / 73 or 1992
2008

1873 Depart.
No. 2920

From,
The Offg. Controller
of P.W. Accounts.

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

Dated 13
Recd. 14 } May 1873.

No. 389

Suggests modification
of the present ar-
rangement under which
Range officers submit
monthly to Presidents of
Local Fund Boards
extracts from the
Departmental Progress
Reports. -

P. W. D.

Proceedings of the Madras Government,
Under date the 187

Read the following:—

From,
The Controller of
P.W. Accounts } (N. E. No. 389 of 13 May 1873)

The Acting Con-
troller of Public Works
Accounts does not appear
accurately to have ap-
prehended the relative
positions of the Public
Works Range Officer
and the Local Fund
Board, in bringing
forward his proposi-
tion that the latter

to 235

Report to Clerk in March

should receive accounts
of expenditure by the for-
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28th of March 1875
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&c. - What they desire
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Progress Reports to
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& Ex-Officio President of all
Local Fund Circles in it.

At the same time
they have recognized
the propriety of such
demands as that which
appears to have given
rise to the Controller's
reference, should they
be made with good
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of improper practices,
and that demand
having been accompa-
nied by an offer of the
necessary assistance
appears to the Government
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ming that it was only
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GMM

To the Controller
Dist. Engineers
Sgt. En. E. J. W. W. W.
Fund Dept.
Dec 27/13

17. 10. 20

The Office Controller of
Accounts

1

20 June 1816.

1781296

Board of Directors
of the
Bank of the
City of New York
to the
Board of Directors
under which Range of
Accounts is to be
kept of L. F. Board
extracts from Proper
Reports.

295.96.