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MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.	1988	Press
B.P. No.		Mis.
139-140		
Dated	11. 8.	1873.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
11th August 1873.*

No. 139. 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, 16th July 1873, No. 2,175 :—

I HAVE the honour to acknowledge the receipt of Government Order, No. 1,730, of the 4th instant. As this order meets my own views in respect to abstracts of estimates, I feel most reluctant to trouble Government with a further reference on the subject. It is, however, necessary that I should at the outset report that the abstracts of estimates (except for irrigation works) cannot be utilized in this office at present, and I therefore trust the Government will receive and consider this representation favourably.

2. There are two obstacles in the way of this office towards utilizing the abstracts of estimates. Both these obstacles can, however, be removed; one by altering the last main head of the Progress Report (Form C. C.) to what it was originally in the Manual, and the other by increasing the establishment of this office.

3. As regards the restoration of the Progress Report to its original state, I

* Work executed during the month being substituted for "work executed to the end of the month."

may mention that the form was altered* under the authority of G. O., No. 216, of 22nd January 1867. I will not trouble the Government with my views on the

general subject, or on the representation that led to the alteration of the form, as I think it will be sufficient to say that for a proper comparison between items of work sanctioned and those executed, it is necessary that the Progress Report should show details of work executed up to date, and not details of the work of the month.

4. In respect to the insufficiency of this office establishment, I need only refer to the numerous representations of my predecessors. Three of these representations will be found in the collection of papers printed in the orders

G. O., No. 28, of 8th January 1872.
" 178, of 20th January 1873.
" 1,437, of 27th May - "

marginally noted. It is true that application has already been made, and will probably be sanctioned, for an increase to the establishment, but it

should be remembered that that application did not take into account the additional work that will be required of this office if abstracts of estimates are to be used as they should be, viz., to compare the items, quantity, etc., of work executed with those sanctioned in every case in which the estimated expenditure exceeds Rupees 2,500. Probably no great increase of establishment will be required, but some increase will certainly be necessary.

5. In my first paragraph I have said that abstracts of estimates for irrigation works can be utilized at once. Such abstracts will secure uniformity in the classification of works, etc., and will therefore be most useful. I beg to annex, for

* No. 2,120 of 14th July 1873.

the information of Government, a copy of my letter* on this subject, addressed to the Chief Engineer for Irrigation.

6. This letter would not be complete without mention of the effect of the change proposed in paragraph 3 on Range Offices, and I therefore beg to state

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that if the Registers of work (Form B. B. I.) are kept up in Range Offices in the manner required by the Manual,* there will be no appreciable increase to the work in those offices. All items of an abstract of estimate need not be detailed in the Progress Report; a large portion of the items might be grouped and condensed in single lines thus:—

I.—Items of work not commenced.

II.—Items of work completed.

Details of quantities, rates, etc., being given only of the items unfinished and in progress.

7. If the Government should be disposed to remove the obstacles mentioned in the 2nd paragraph, I will, after I shall have worked the office for a time with the increased establishment already applied for, submit proposals to give effect to the change and will, in due course, issue the necessary instructions to Range Officers.

From T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Lieutenant-Colonel J. MULLINS, R.E., Chief Engineer for Irrigation, dated Fort St. George, 14th July 1873, No. 2,120.

WITH reference to G. O., 1,730, dated 4th July 1873, I have the honour to suggest, for your consideration, the expediency of having all estimates of expenditure in connection with irrigation drawn up in accordance with the classification of expenditure ordered to be followed in the Capital and Revenue Accounts of Irrigation works.

2. The practice which I suggest is that which is now followed in the Railway branch, and now that the expenditure on irrigation works is to be classified in much the same way that expenditure on railways is classified, it seems desirable that the estimates should be prepared in a similar manner.

3. It is true that the Government have, for the present, ordered Capital and Revenue Accounts to be kept for eight projects only, but as it is intended that such accounts shall ultimately be opened for all groups of works, it seems to me very desirable that, with your concurrence, the estimates for all irrigation works should be prepared according to the classification prescribed, which will not only facilitate the operation of bringing the expenditure to account in the books of this office, but will also, by bringing the proposed classification under the immediate notice of the Chief Engineer, secure system and uniformity in the classification of the expenditure in different districts.

No. 140.

ORDER THEREON, 11th August 1873, No. 1,938.

ACCOUNT, No. 12.

THE Acting Controller of Public Works Accounts has apparently misconceived the object of the order placing certain abstract estimates at his disposal, although such object was plainly defined as one means of obviating the execution of work not provided for in such estimates. His Excellency the Governor in Council sees no reason either for rescinding the Order of 22nd January 1867, the object of which was to relieve both the Controller's and Range Offices of unnecessary labour, or for further additions to the establishment of the former, beyond the considerable increase already recommended to the Government of India.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Officiating Controller of Public Works Accounts.
Exd. S. T. Austin.
Spare Copies.

Office of the Controller of
Public Works Accounts,
Fort Saint George, 16th July 1873.
No. 2175.
From the Secretary to Government,
The Offg. Controller of P.W. Accounts,
To the Secretary to Government,
Public Works Department,
Fort Saint George.
Sir,

I have the honor to
acknowledge the receipt of
Government Order No. 1730, of
the 4th instant. As this Order
meets my own views in
respect to Abstracts of Esti-
mates, I feel most reluctant
to trouble Government with
a further reference on the
subject.

subject. It is however necessary
that I should, at the outset,
report that the Abstracts of
Estimates (except for Irri-
gation works) cannot be
utilized in this Office at
present and therefore
trust the Government will
receive and consider this
representation favorably.
2. There are two ob-
stacles in the way of
this Office towards utilizing
the Abstracts of Estimates.
Both these obstacles can
however be removed, one
by altering the last main
head

Work executed during the month
being substituted for
"Work executed to the end of the month."

head of the Progress Report
(form C.C.) to what it was
originally in the Manual,
and the other by increasing
the Establishment of this
Office. As regards the restora-
tion of the Progress Report
to its original state, I may
mention that this form
was altered under the
authority of G. O. N^o 216 of
22nd July 1867. I will not
trouble the Government
with my views on the
general subject, or on the
representation that led
to

to the alteration of the form,
as I think it will be suf-
ficient to say that for a
proper comparison between
items of work sanctioned
and those executed, it is
necessary that the Progress
Report should show details
of work executed up to date,
and not details of the
work of the month.

In respect to the
insufficiency of this Office
Establishment, I need only
refer to the numerous repre-
sentations of my predecessors.
Three of these representations
will

G.O. No 28 of 84
January 1873.
G.O. No 178 of 20
January 1873.
G.O. No 113 of 27
May 1873.

will be found in the collection
of papers printed in the
Orders marginally noted. It
is true that application has
already been made, and will
probably be sanctioned, for
an increase to the Establish-
ment, but it should be
remembered that that applica-
tion did not take into ac-
count the additional work
that will be required of this
Office if abstracts of Esti-
mates are to be used as they
should be, namely, to com-
pare the items, quantity &c
of work executed with those
sanctioned in every case
in

in which the estimated expenditure exceeds Rupees 2500. Probably no great increase of Establishment will be required but some increase will certainly be necessary.

In my first para I have said that Abstracts of Estimates for Irrigation Works can be utilized at once. Such Abstracts will secure uniformity in the classification of works and will therefore be most useful. I beg to annex for the information of Government a copy of my letter on this subject addressed to the Chief Engineer of Irrigation. This

No 2120 of 14th
July 1873.

⊕ Section II paras
29-31.

6. This letter would not be complete without mention of the effect of the change proposed in para 3, on Range Offices and I therefore beg to state that if the Registers of Work (form BBI) are kept up in Range Offices in the manner required by the Section II paras Manual, there will be no appreciable increase to the work in those offices. All items of an Abstract of an Estimate need not be detailed in the Progress Report, a large portion of the items might be grouped and condensed in single lines thus

I. Items of work not commenced.

II. Items of work completed.

Details of quantities, rates, &c., being given only of the items unfinished and in progress.

7. If the Government should be disposed to remove the obstacles mentioned in the 2nd para. I will, after

I shall have worked the office a fortnight with the increased establishment already supplied for, submit proposals to give effect to the change, and will in due course, issue the necessary instructions to

to Range Officers. — 47

I have the honor to be, Sir,

Your most obedient servant,

John

John [unclear] Controller of Accounts.

at [unclear]

Office of the Controller of Public Works Accounts.

Fort Saint George, 14 July 1873.

N^o 2120.

From

The Offg. Controller of Accounts.

To, [unclear]

The Chief Engineer, War

for Irrigation.

With reference to

G.O. 1730 dated 4th July 1873.

I have the honor to suggest

for

for your consideration the expediency of having all estimates of expenditure in connection with irrigation drawn up in accordance with the classification of expenditure ordered to be followed in the Capital and Revenue Accounts of Irrigation Works.

2. The practice which I suggest is that which is now followed in the Railway Branch, and now that the expenditure on Irrigation Works is to be classified in much the same

same way that expenditure on Railways is classified, it seems desirable that the estimates should be prepared in a similar manner.

3. It is true that the Government have, for the present, ordered Capital and Revenue Accounts to be kept for eight projects only, but as it is intended that such Accounts shall ultimately be opened for all groups of works, it seems to me very desirable that with your concurrence the Estimates for all irrigation

irrigation works should be
prepared according to the
classification prescribed,
which will not only faci-
litate the operation of
bringing the expenditure
to account in the books of
this Office, but will also,
by bringing the proposed
classification under the
immediate notice of the
Chief Engineer, secure
system and uniformity in
the classification of the
expenditure in different districts.

I have, &c. &c.
Signed J. Moss.
Offg. Controller of N. Accounts.

understood well
Madras 16 Feb 1875
Dear Colonel Walker,
I have thought of writing
you this, & am officially
because in the absence of
the explanation I am about to
give in this note, you would
probably call upon me officially
to explain why, in the 3 para-
graph letter of 21/5 of this
last date, I kept to an
arrangement which a
former Controller suggested
and which was sanctioned
by the Govt. of the
22 Jan 1875 - It
would not be pleasant

I am sure you would much rather not have had the writing of the letters on this subject - It would be more comfortable to me, personally, to run along the old groove, but when I am asked for my opinion or when free useful work being done I must speak out and let my superiors decide whether old arrangements should continue -

Believe me
Yours truly
J. D. S.

19th 88 P. W. D. 67

Proceedings of the Madras Government,
Under date the 187

From the Controller of Public Works Accounts { Read the following :-
P. M. A. 275 of 1873

The Acting
Controller of Public
Works Accounts has
apparently miscon-
ceived the object of
the order placing
certain abstract
estimates at his
disposal, although
such object was

J. D. S.

to me to write on such a
subject officially, particularly
as the Officer who made
the suggestion is still in the
Madras Presy.

Trusting that my notes
will be understood in this
matter I will proceed with
my explanation which is
briefly this - that the
Account system then new,
was not thoroughly understood
and that this Office was
attempting to do what was
impracticable and thus bring
out results which were
incorrect. That the

system was not understood will
be apparent from the 3 Para of
the Controller's letter attached
to S.O. No 216 of 22 Jan'y/67.
That para. requires that
the Register of Works should
be posted from the Progress
Report - the reverse being
the intention. The Register
of Works is the foundation
and basis of the Accounts
submitted to the Controller
and no attempt should be
made to draw up the
Progress Report except from
the Register of Works - please
see how clearly the
Manual, ~~page 17~~ Section II
para 32, brings this out.

plainly defined as
one means of obviating
the execution of work
not provided for
in such estimates.

His Excellency the
Governor in Council
~~sees no reason~~
has no intention either
of rescinding the order
of 22nd January 1867,
the object of which
was to relieve both
the Controller's and
Range offices of
unnecessary labour;
or of encouraging

Any proposals for
further additions to
the Establishment
of the former, beyond
the considerable in-
crease already re-
commended to the
Government of
India.

G.M.W.

2nd

7th

Contd. to

Dated 18/8/73

C/1040/3
Govt. of 1873 Madras.

PUBLIC WORKS.

To The Off. Treasurer of
M. S. S. S.

Dated

Recd.

Encl.

No. 11/1873, No. 1988.

No. 1394/40

Abstract Estimates. Referring
to the letter from the Off.
Controller of M. S. S. S. re-
porting that there are cer-
tain obstacles ~~arising~~
which prevent
the abstract estimates
being utilized and
suggesting means for
removing them.