

(1) Number of pages _____

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(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.

B.P. No.

1994

Press

Mis.

Dated

23 - 7 -

1954

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
23rd July 1874.*

No. 524. 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, 1st July 1874, No. 2,719 :—

I HAVE the honor to suggest that an order be issued by Government prohibiting the expenditure on a specific work being included in that of some other

One Circular.

work. This irregular arrangement is sometimes made to avoid objections on the score of want of appropriation of funds or of sanctioned estimate, but I need hardly say that it is far more objectionable to show greater than actual outlay on a regularly sanctioned work than to show outlay on a work commenced in anticipation of sanction of estimate or grant of funds, for while the latter is only a departure from ordinary rule, which is often excusable, the former leads to anything but *bona fide* Account keeping.

2. I was in hopes that my Circular No. 2 of 1874 (a copy is enclosed for ready reference) would put a stop to the irregular practice I refer to, but as from a recent case I find that a District Engineer actually directed a Range Officer to charge Agricultural (Imperial) Expenditure to Local Fund Works pending adjustment of the difficulty in regard to available funds under Agricultural, I think it desirable to make the suggestion contained in the 1st paragraph of this letter.

3. I would also suggest that District Engineers and Range Officers be directed to meet all proper claims during the year in which they occur, and not to defer payment to the ensuing year, because of the belief that the excess would be disallowed or would cause an excess of the Budget grant. The Budget grant relating to a district may be exceeded, but the savings or short outlay in other districts would probably cover the excess. But be this as it may, it is not the intention of Government that Budget limits should be strictly observed by the expedient of keeping back sums actually due to contractors and others. I may add that this last suggestion is also made because a District Engineer instructed a Range Officer to follow the course which I consider to be unnecessary, if not irregular.

No. 525. ORDER THEREON, 23rd July 1874, No. 1,994.

ACCOUNT, No. 26.

His Excellency the Governor in Council entirely concurs with the Controller of Public Works Accounts as to the objectionable nature of the practices referred to in this letter, of charging expenditure on one work in the accounts of another pending future adjustment, and of the postponement, to the following year, of payment of claims contracted in the year preceding; and he desires that any future instance of evasion of these orders will be reported by the Controller with the names of the persons concerned, in order that the Government may deal specially with them.

(True Extract.)

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

Secretary to Government.

To District Engineers.

To the Executive Engineer, Wynad.

" Officiating Controller of Public Works Accounts.

" Consulting Architect.

Ed. S. T. Austin.

Spare Copies

Office of the Controller of
Public Works Accounts.
No 2719 Fort St George, 1st July 1874.
From
The Offg Controller of
Public Works Accounts.
To
The Secretary to Government,
Public Works Department
Fort St George.

Sir,

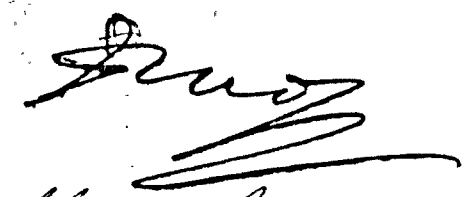
Enclosure

10/10/74

I have the honor to suggest that an order be issued by Government prohibiting the expenditure on a specific work being included in that of some other work. This irregular arrangement is sometimes made to avoid objections on the score of want of appropriation of funds or of sanctioned Estimate, but I need hardly say that it

79
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as it may, it is not the intention
of Government that budget
limits should be strictly
observed by the expedient of
keeping back sums actually
due to Contractors and others.
I may add that this last
suggestion is also made
because a District Engineer
instructed a Range Officer to
follow the course which I
consider to be unnecessary
if not irregular.

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


Offg Controller of V. W. Account

P. No. 1874 Department.
From the Office of the
The Controller of

of P. W. Accounts.
The Secretary to Government
Public Works Department
Fort St George

Dated 1st
Recd 2nd 3 July 1874.

No 2719
Enclosed
Sent to the Public Works
Dep. No. 1874. 20-7-74

Suggests that an
order be issued to the
effect of prohibiting ex-
penditure on or specific
work being mixed with
that of another work
& also that District Engrs
shall be directed to make
payment of all proper
claims during the year
instead of deferring it to the
ensuing year.

No 524

213-2-1-1-1
Dep. to City 3 July 74.

Public Works Department
Proceedings of the Madras Government
Read the following
From
The Offg Controller
of P. W. Accounts (No 2719 dated
1 July 1874)

leaves
order on under regulation
public works department
of Madras, from N. T. Khan;

md
1874

His Excellency the
Governor in Council entirely
concurs with the Controller
of Public Works Accounts
as to the objectionable nature
of the practices referred to
in this letter of charging
expenditure on one work
in the accounts of another
pending future adjustment
and

and of the postponement,
to the following year,
of payment of claims
contracted in the year
preceding. And he desires
that any future instance
of evasion of these orders
will be reported by the
Controller with the names
of the persons concerned,
in order that the Govt.
may deal specially with
them.

L.M.W.

To Assist. Engineers ✓
" the Engr. Genl. Wynne ✓
" Controller ✓
" Comd. Architect ✓
J. Caprio desd. 31/7/11.

524-525

3. 10/11/11. P. 10/11/11.

4028

Obbl. of 1874

PUBLIC WORKS.

The Dist. Ings.

Dated

Recd.

23 July 1874, No. 1994

No. 526-525.

Irregular mode of dealing
with expenditure

Concurring with the Controller
of P.W. Accts as to the objection-
able nature of the practice of
charging expenditure on one work
in the accounts of another pending
future adjustment and of the
postponement to the following
year of payment of claims
contracted in the year preceding
and any future instance of
violation of the orders to be reported
with the names of the persons
concerned.