M.R.O. 1—10,006—28-2-50.

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(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Public works DEPARTMENT

G.O. No. 3168 Press
~~B.P. No.~~ ~~Mis.~~
129-130.

Dated 7-11-1874 195 .

Not to be folded or roughly handled

No. 129. Read the following docket from the Officiating Controller of Public Works Accounts, dated Madras, 10th September 1874, No. 5,170:—

COPY of the following correspondence, with a spare copy of this Office Circular No. 10 of 1874, is forwarded to the Secretary to Government, Public Works Department, for the information and orders of Government.

(Signed) T. MOSS,
Offg. Controller of P. W. Accounts.

From Major J. O. HASTED, R.E., Superintending Engineer, 1st Division, Kistna, to T. MOSS, Esq., Officiating Controller of Public Works Accounts, dated Camp at Kommalapad, 25th August 1874, No. 55.

WITH reference to your Circular No. 10, dated 7th August 1874, I have the honor to inform you that it does not appear to me to be practicable to make daily appropriations as you suggest. The arrangement at present is for Range Officers to keep up a list in which, under the separate heads, the expenditure on each work is entered month by month in a lump sum; this list is forwarded to my office as soon as the Range monthly accounts are closed, and I appropriate funds to cover the expenditure, after which I am able to forward my Appropriation Return.

2. I do not see how the returns could be made out accurately otherwise, and all that I can do is to impress upon Range Officers the necessity of forwarding their Appropriation List immediately after the close of the month and before the Progress Reports are made out.

From T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Major J. O. HASTED, R.E., Superintending Engineer, Kistna District, dated Madras, 10th September 1874, No. 5,169.

I HAVE the honor to acknowledge the receipt of your letter, No. 55 of the 25th August last, relative to appropriations, and to state that the arrangement you describe is not that which is intended by the Rules of the Department, under which it is irregular to incur outlay on works and repairs without appropriation or allotment of funds. The system followed in your district is to allow works to be progressed in anticipation of appropriations, which are made after the close of each month's accounts to cover the expenditure actually incurred, and therefore what you report in your monthly Appropriation Returns is not the sum allotted to allow of works being commenced or continued (which is the object of the Appropriation Return), but the sum sanctioned to cover expenditure already incurred.

2. Instead of Range Officers submitting lists of expenditure already incurred for the purpose of getting formal allotment of funds, I do not see why, before the close of each month, those officers could not submit lists showing outlay proposed to be incurred in the following month. I beg that you will give this proposal your consideration.

3. Your remark that it is not practicable to make *daily* appropriations, and I would therefore explain that this was not intended by me; what I meant by the remark in my Circular No. 10 of 1874, that "the appropriations made each day might be noted, etc.," was that whenever or on whatever day appropriations are made they should be recorded on the same day, or at latest the day after, and not be left unregistered till the close of the month.

4. As other District Engineers have experienced difficulty in the preparation of their monthly Appropriation Returns within the prescribed time, I shall address Government on the subject in order that, if necessary, the present system of placing funds at the disposal of those officers may be modified.

Proceedings of the Madras Government, Public Works Department, 7th November 1874.

From T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Lieut.-Colonel J. MULLINS, R.E., Chief Engineer for Irrigation, dated Madras, 5th September 1874, No. 5,023.

I HAVE the honor to forward, for your information and for such orders as may seem necessary, a copy of a letter No. 58, of the 1st instant, from the District Engineer, Tinnevelly, in which he states that owing to the manner in which funds are placed at his disposal for Agricultural Repairs he cannot submit the monthly Appropriation Return relating to Agricultural Repairs by the date (5th of each month) on which the returns relating to other services can be furnished.

2. I beg to enclose a copy of this Office Circular referred to by the District Engineer, and to state that according to the Rules of the Department the general or amalgamated Appropriation Returns should be submitted to Government from the Controller's Office by the 10th of the month following that to which they relate. I need hardly add that the general rules relating to appropriations require that expenditure should follow and not precede appropriations.

No. 130. ORDER THEREON, 7th November 1874, No. 3,168.

ACCOUNT, No. 11.

IT is observed that the principle alluded to by the Controller in respect to appropriation of funds preceding outlay is that by which all expenditure on Public Works should be governed, and it does not seem to involve any extra trouble for a District Engineer in communicating sanction for any Minor New Work, or work of Repair, to note down for entry in his Appropriation Return a certain amount as appropriated by him for that work from the funds placed at his disposal. If he feels sure that the work will be carried out within the official year he can appropriate the whole amount at once; otherwise he should allot what he considers a reasonable sum at once, and alter it as he may find necessary after communication with Range Officers. The principle on which appropriations should be made has evidently been misunderstood in the Kistna District.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To District Engineers.
To the Officiating Controller of Public Works Accounts.
" Special Executive Engineer, Wynaad.
" Chief Engineer for Irrigation.

Exd. S. F. Austin.

Spare Copies

3

OFFICE OF THE CONTROLLER OF PUBLIC WORKS ACCOUNTS,
Madras, 7th August 1874.

CIRCULAR No. 10 of 1874.

From

THE OFFG. CONTROLLER OF P. W. ACCOUNTS,

To

THE DISTRICT ENGINEER

SIR,

I HAVE the honor to address you relative to the Monthly Appropriation Returns which are submitted to this Office by District Engineers. These Returns are generally received very late, and the consequence is that the General Returns for the entire Presidency expected from this Office cannot be submitted within the prescribed time.

2. It seems to me that there is a want of system or method in the preparation of these Returns, and that the Managers of District Engineers' Offices might be so instructed as to bring about completion of the Returns immediately after the close of each month. The appropriations made each day might be noted or entered in a Register during the same day (or, at latest, the day after) under the head and sub-head concerned, and the *copying* only need be deferred till the close of the month. Judging from the delay that takes place in their submission, the entire compilation of the Returns is deferred till the close of the month; but if daily registry be observed as above suggested, I see no reason why the Returns should not be ready for despatch, at latest, by the 5th of the month following that for which due.

3. I beg that you will give this matter your attention and that care be taken to class works, &c., under the heads to which they properly belong; in other words, that the funds available should not regulate or influence the classification; for example, a new minor work should not be classed under *Repairs*, because the grant for minor works has been exhausted.

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

T. MOSS,
Offg. Controller of P. W. Accounts.

From

The Offg. Controller of

Public Works Accounts,

To

The District Engineer

P.W. 5721/74
Dr. 13. to 29.

Dated 7th August 1874.
Recd.

P.W. 5721/74

No. 10 of 1874.

Affords instructions for the future preparation of the Monthly Appropriation Returns which are submitted to this Office.

Office of the Controller of Pub. Accts
Madras 16th September 1874

No. 5769

From

The Officiating Controller of
Public Works Accounts.

To

The Superintending Engineer
Kistna District.

Sir.

I have the honor to acknowledge the receipt of your letter No. 55 of the 25th August last, relative to appropriations and to state that the arrangement you describe is not that which is intended by the rules of the Department under which it is irregular to incur outlay on works and Repairs without appropriation or allotment of funds. The system followed in your district is to allow works to be progressed in anticipation of appropriations which are made after the close of each months accounts, to cover the expenditure actually

honor to inform you that it does not appear to me to be practicable to make daily appropriations as you suggest. The arrangement at present is for Range Officers to keep up a list in which, under the separate heads, the expenditure on each work is entered month by month in a lump sum, this list is forwarded to my office as soon as the Range monthly accounts are closed, and I appropriate funds to cover the expenditure after which I am able to forward my appropriation return.

2. I do not see how the returns could be made out accurately otherwise, and all that I can do is to impress upon Range Officers the necessity of forwarding their appropriation list immediately after the close of the month and before the Progress Reports are made out.

I have &c

(Signed) J. O. Hasted Major R.E.
Superintg Engineer.

actually incurred, and therefore what you report in your monthly Appropriation Returns is not the sum allotted to allow of works being commenced or continued (which is the object of the Appropriation Returns) but the sum sanctioned to cover expenditure already incurred.

2. Instead of Range Officers submitting lists of expenditure already incurred for the purpose of getting formal allotment of funds, I do not see why, before the close of each month, those officers could not submit lists showing outlay proposed to be incurred in the following month. I beg that you will give this proposal your consideration.

3. Your remark that it is not practicable to make daily appropriations and I would therefore explain that this was not intended by me. What I meant by the remark in my Circular No. 10 of 1874 that "the appropriations made each day might be noted, &c," was that whenever or on whatever day appropriations are made they should be recorded on the same day or at latest the day after, and not be left unregistered till the close of the month.

4. As other District Engineers have experienced difficulty in the preparation of their monthly appropriation returns, within the prescribed time, I shall address Government on the subject in order that, if necessary, the present system of placing funds at the disposal of those Officers may be modified.

I have &c.

(Signed) J. Hope

Offg Controller of P.W. Accts.

No. 5023.

Office of the Controller of Public Works Accounts
Madras 6th Sept. 1874.

From

From

The Officiating Controller of
Public Works Accounts.

To

The Chief Engineer for
Irrigation

Sir,

I have the honor to forward for your information and for such orders as may seem necessary, a copy of a letter No 50 of the 1st instant from the District Engineer, Timevelly, in which he states that owing to the manner in which funds are placed at his disposal for Agricultural Repairs he cannot submit the monthly Appropriation Return relating to Agricultural Repairs by the date (5th of each month) on which the Returns relating to other Services can be furnished.

2. I beg to enclose a copy of this office Circular referred to by the District Engineer and to state that according to the rules of the Department the general or amalgamated Appropriation Returns should be submitted to Government from the Controller's office by the 10th of the month following that to which they relate. I need hardly add that the general rules relating to Appropriations require that expenditure should follow and not precede appropriations.

I have &c

(Signed) J. Mop
Offg Controller of P.W Accts.

GCP

P.W.C.

Proceedings of the Madras Govt

Read the following:-

From the Offg: Controller of P.W. Accounts } (No. E. dtd. 5170 of 10th Sept 1874)

3166

It is observed that the principle alluded to by the Controller in respect to appropriation of funds preceding outlay is that by which all expenditure on Public Works should be governed. But it does not seem necessary that explanations should in all cases be provided

to

P. Bidie Esq Offg Secy to Govt
The Controller of Accounts
Public Department

Sir

I have the honor to forward herewith a letter from the Secretary to Government in the Public Works Department No 5720 dated 4th Sept 1874 with its enclosure

Enclosure as

I am directed to request that an Order may be passed authorizing the appropriation of Rupees [illegible] from the Grant for Original Works for the year 1874-75 to the Head of Account "Original Works" Minor Irrigation Works" Tanks" Repairs to Tanks" Ordinary Repairs" Establishment" Contingencies" Extraordinary Repairs" Establishment" Contingencies" Original Works

~~to individual works.~~

And it does not seem to involve any extra trouble for a District Engineer in communicating sanction for any Minor New Work or Work of Repair, to note down for entry in his Appropriation Return a certain amount as appropriated by him for that work from the funds placed at his disposal. If he feels sure that the work will be carried out within the official year, he can appropriate the whole amount at once. Otherwise he should allot what he considers is reasonable sum at once, and alter it as he may find necessary after communication with Range officers. The principle on which appropriations should be made has evidently been misunderstood in the Kotnah.

Genl

D of Engrs ✓
Capt. Ingraad ✓
Ex Engr. Ingraad ✓
Ch: Engr. Fordyce ✓ A. Capiain Inspn. Genl 18/11/74.

5721

Govt. of 1874 Madras.

PUBLIC WORKS.

To

Distt. Engineers.

Dated

Rcvd. Encl. 1

G. O., 7th Nov. 74, No. 3168

Nos. 129-130.

Appropriation Returns

Passing orders on correspondence submitted by the Controller of Accounts &c. relating to submitting appropriation returns —