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MADRAS RECORD OFFICE

Government of Madras

Public works

DEPARTMENT

G.O. No.	49-80	Press
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Dated	13-1-1844	195

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
13th January 1874.*

No. 159. Read the following letter from Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department (Account-General), to Colonel G. W. WALTER, R.E., Secretary to the Government of Madras, in the Public Works Department, dated Simla, 5th November 1873, No. 635-A.—G.C.

I AM directed to forward, herewith, of a note by the Accountant-General, Public Works Department, suggesting that the Monthly Progress Reports rendered by Range Officers to the Controller of Public Works Accounts, the old arrangement under which the quantity, cost, and rates of work executed to the end of the month were exhibited in the accounts should be reverted to, in lieu of the present arrangement of showing only the quantity, cost, and rates of work for the month. The note also contains a suggestion that the half-yearly balance return of tools and plant and stores should be sent to the Controller for examination.

2. I am to recommend that the suggestions contained in the Accountant-General's note may receive the consideration of the Government of Madras, and that a report of the views held on the subject by that Government may be communicated to the Government of India.

Note by LIEUTENANT-COLONEL P. P. L. O'CONNELL, R.E., Officiating Accountant-General, Public Works Department, on the exhibition of quantity, cost, and rates of work in Madras Schedules, and submission of half-yearly balance return of stores to Controller, dated Simla, 17th October 1873, No. 2010-G.

I beg to lay before the Government of India the correspondence noted in the margin between myself and the Controller of

Letter from Controller, Madras, No. 3,045, dated 19th Aug 1873.	myself and the Controller of
Do. to do. No. 1,718-G., dated 25th August 1873.	Public Works Accounts, Madras,
Do. from do. " 3,506 " 6th Sept. "	relating to the method of exhibit-
Do. to do. " 1,831-G., " 19th " "	ing the quantity, cost, and rates
Do. from do. " 4,101 " 2nd October "	of work done in the monthly
Do. from do. " 1,030 " 3rd June "	accounts rendered by Executive
Do. to do. " 1,608-G., " 18th " "	
Do. from do. " 1,611 " 26th " "	

or Range Officers, and the submission to the Controller's Office of the half-yearly balance return of tools and plant and stores.

2. As regards the exhibition of the quantity, cost, and rates of work, the correspondence submitted shows that previous to 1866-67, it was the practice in the Madras Presidency to show the quantity and cost and rates of sub-heads of work executed up to date. But on the recommendation of the then Controller of Public Works Accounts, Captain Fisher, the Government of Madras approved of a proposal to confine the exhibition of quantity, cost, and rates of work to the work and outlay of the month, so that in order to compare the quantity of work done up to date, the outlay up to date, and the rates resulting from such outlay with the sanctioned estimate, it was necessary to keep a register of work in the Controller's Office to show the progressive totals. But such register does not seem to have been kept up, and I would deprecate the introduction of such a record, as it would be a duplicate of what is kept up in the Range Office, and would cause

3. As the Government will doubtless admit, it is absolutely necessary for purposes of effective check that the results up to date on any one work should be entered in some one account brought under review by the Controller, otherwise the Controller has no guarantee that the quantity of work done is not in excess of the estimate, or that the rates are reasonable or not. And the record that seems most suitable for the purpose in view is the monthly schedule of expenditure, or, as it is termed in Madras, the progress report. I would, therefore, beg to suggest that the Government of Madras may be addressed on the desirability of reverting to the old arrangements under which the

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results up to date, and not the results of the month, were shown in the monthly accounts. The arrangement will not cause much work, since all that is necessary is to transcribe the totals of the register of work into the schedule or progress report.

4. I am aware that the Government of Madras consider that the duty of checking rates of work is one that should be performed by Superintending and District Engineers. While agreeing in this view it may prevent some misconception if I were to explain the object with which it is deemed essential that the quantities of work done up to date should be entered in the monthly schedule or progress report. On this point I cannot do better than transcribe some remarks made by me on the subject in connection with the accounts of the Telegraph Department.

Copy of paragraph 32 of the Note on the Accounts of the Telegraph Department by the Accountant-General, Public Works Department.

Para. 32. But in what does the proposed check of the Controller over rates consist? It consists in making a methodical comparison of the actual cost of items of work with the sum sanctioned for those items in the estimate. Just in precisely the same way as he compares the total outlay on a work with the total sum sanctioned, so in the same way would he compare the items or sub-heads of that outlay with the corresponding items or sub-heads in the estimate, the comparison being so made as to enable him to bring promptly to notice any tendency that may exist to the estimate for the work being exceeded. Thus in an estimate the rate for the supply and erection of the first wire might be Rupees 250 a mile, whereas the accounts show that it is costing Rupees 300 a mile. The Controller would fail in his duty, if he did not bring that circumstance to the notice of the proper authorities for such action as may be necessary. It would not be for the Controller to determine whether the excess was justifiable or not; what he would be concerned with is to report the facts as they occur. Of course these facts would be made use of by him in comparing the rates of work done in one part of the country with those in another part. No check that is exercised at present by the departmental authorities need be dispensed with; what is proposed is required to make the check complete. The keystone of that check lies in proper and accurate estimates being furnished. What I ask is nothing more than to complete the elaborate detail in which the estimates are prepared at present, so as to produce certain results which would show clearly in a condensed manner the work to be done, and the heads under which the expenditure would be recorded. I do not think it necessary to say more on the subject, but if it was necessary to further strengthen what is proposed, I could produce instances of estimates having been exceeded, the probability of which the Controller could not under the system in force bring to notice.

5. To what is said above I may add that in order to enable District Engineers to exercise a check over rates and work done, it is the rule in Madras to require Range Officers to render to District Engineers a duplicate of their monthly schedule of expenditure, or progress report. But if in that schedule the work, cost, and rates of month only were shown instead of the results up to date, I ask what guarantee is there that the check over rates will be complete? Thus in many cases a large outlay may have been incurred in one month for which necessarily only a small quantity of work has been done, thus making the resulting rates very high. In the next month a larger quantity of work may be executed with a smaller outlay, thus equalizing the results, though in one month the rates will be very high and in the other very low. But unless the results are exhibited in the progress report, the facts of the case will not be ascertained by the District Engineer or Controller. Again, the monthly progress report may show a fair quantity of work done, but if taken in the aggregate the quantity of work may be in excess of the quantity sanctioned. This indicates the necessity for the results up to date being shown in the monthly accounts, and I feel sure that it is only necessary to put the matter before the Government of Madras in the way I have put it to ensure the old arrangement of the results up to date being exhibited in the monthly accounts to be reverted to.

6. The next point relates to the submission to the Controller's Office of the half-yearly balance return of tools and plant and stores. Such returns are it seems rendered to District Engineers,

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13th January 1874.*

but not to the Controller. I would beg to suggest that the Government of Madras may be moved to require that the return after being seen by the District Engineer should be passed on to the Controller for examination. The advantages of this course are so obvious that I need not trouble the Government of India with any reasons for suggesting it.

(Signed) P. P. L. O'CONNELL, Lieutenant-Colonel, R.E.,
Offg. Acct.-Genl., Public Works Dept.

No. 160. ORDER THEREON 13th January 1874, No. 79.

ACCOUNT, No. 13.

ORDERED that the Government of India be addressed on the first of the proposals of the Accountant-General, Public Works Department, above recorded.

2. His Excellency the Governor in Council is of opinion that the suggestion to transmit for examination in the Controller's Office the balance returns of tools and plant after they have been seen by District Engineers may be adopted with advantage, and directs that the arrangement be carried out in future.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To District Engineers.
To the Executive Engineer, Wynaad.
" Consulting Architect.
" Officiating Controller of Public Works Accounts.

Exd. W. H. French.

Spare Copies

PUBLIC WORKS DEPARTMENT,
FOR ST. GEORGE, 13th January 1874.

No. 161.

No. 80.

FROM

COLONEL G. W. WALKER, P.E.,
Secretary to the Government of Madras,
Public Works Department.

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA.
Public Works Department.

ACCOUNT, No. 14.

SIR,—In acknowledging the receipt of your letter of the 5th November, No. 635-A. G., I am directed to forward,

herewith, a copy of the Order of this Government, under date the 22nd January 1867, No. 216, which will explain the reasons which induced this Government to approve of the then Controller's proposal to confine the exhibition of the quantity, cost, and rates of work in Range Officers' Progress Reports to the work and outlay of the month instead of showing those details up to date. As it is still considered desirable to continue the relief to Range Officers which the change of practice involved, and as the Officiating Controller has reported that to give effect to the arrangements recommended by the Accountant-General a further addition to his office establishment beyond that sanctioned by the Government of India, in their letter No. 322-E. A., dated 20th September 1873, will be needed, I am to report that His Excellency the Governor in Council is unwilling to revert to the system which it was found necessary to modify.

2. The proposal in respect to the submission through District Engineers of the balance returns of tools and plant for examination in the Controller's Office may, in the opinion of His Excellency in Council, be adopted with advantage, and orders have been issued to carry out the arrangement.

I have the honour to be,

Sir,

Your most obedient servant,

Colonel, R.E.,
Secretary to Government.

Exd. W. H. French.

Spare Copies.

Civ 81-
62

Public Works Department
No. 79
Proceedings of the Madras Government
Read the following

From The Government of India
H. E. No. 635 A. G. 8/5th Nov
1873

Ordered that
the Government of India
be addressed on the first
of the proposals of the
Accountant General
Public Works Depart-
ment above recorded.

His Excellency
the Governor in Council
is of opinion that the
suggestion be transmitted
for examination in the
Council

Md.
1/12.

Wd.

Controllers' Office the balance
returns of Tools and
Plant after they have
been seen by District En-
gineers may be adopted
with advantage and
directs that the arrange-
ment be carried out in
future.

172
26

H.E. No 7

No 80

To The District Eng^r ✓
" By Engr. Hyman ✓
" Comg Architect ✓
13 " Controller P.W.A. ✓

Despatched 15/1/74

To The Secretary to the
Government of India.

Sir,

In acknowledging
the receipt of your letter of
the 5th November No 635
A.G. I am directed to
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forward herewith a copy
of the Order of this Govern-
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22nd January 1867, No 216,
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effect to the arrangements
recommended by the
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a further addition to his
Office Establishment
beyond that sanctioned
by the Government of
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N^o 332 Est dated 20th September 1873
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through District Engi-
neers of the balance
returns of Tools and
Plant for examination
in the Controllers' Office
may in the opinion of
His Excellency in Council
be adopted with advan-
tage, and orders have
been issued to carry out
the arrangements. -

G. M. W.

Desp^d with Secy 18/1/74
Copy of G.O. No 216 of 22nd Jan 1874

1281
Govt. of 1873 Madras.
PUBLIC WORKS.

To District Engineers
&
To the Secretary to the
Govt of India

Recd.

Encl. 1

G. O. 13th Aug⁸⁴ No. 79-80

Nos. 159-160 & 161

commt. Paper orders

Letter from the Govt of India
forwarding copy of note by the
Accountant General & recom-
mending for consideration
the suggestions for exhibition
of each of works in progress
of ports and for the submission
of half-yearly balance return
of works & plant & materials.

Recd. 2.12.73.

C/- 12-73/2 2nd Dec/73