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MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.	6634644	Press	<i>Original</i>
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Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
11th March 1874.*

No. 243. 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 Saint George, 3rd February 1874, No. 7,118:—

CIVIL OFFICERS who carry out public works in addition to their monthly abstracts of expenditure have, under the existing rules, to submit bills for formal audit on completion of works. These bills while they take up much time in preparation meet no real want, and it, therefore, occurred to me to make the attempt to put a stop to an arrangement which increased the work of Civil Officers, without in any way strengthening or adding to the check or audit of the Controller of Public Works Accounts.

2. The arrangement above referred to is not peculiar to Madras, but is followed in all parts of India, and I therefore thought it desirable to consult the Accountant-General of the Public Works Department, to whom I wrote as follows in my letter, No. 6,181, of the 20th December 1873:—

“I have the honour to suggest, for your consideration, the desirableness of modifying the existing rules under which Civil Officers submit bills for works and repairs when completed. The expenditure on works and repairs is shown month by month in the abstracts, and I do not think that anything is gained by getting a detail of cost of items of work and average rates. For the most part the detail agrees closely with the estimate, and when this is not the case the differences are not usually inquired into or objected to so long as the total amount of estimate is not exceeded, or, if exceeded, not to any great extent.

“2. The fact is that Civil Officers have not time to attend to such matters in the way they are attended to by Public Works Officers, and, to my knowledge, they have often been obliged to sign bills for works, the details of which they could not certify to. The only useful purpose which bills serve is the proof they afford of completion of sanctioned works and repairs; but it seems to me that this could be secured with less trouble to Civil Officers, and in a more complete shape, by the Audit Office, by requiring the addition of a tabular certificate in the following form at the back of the monthly abstract:—

“Certified that the following works were completed *during the month* according to the proposals made, and approved when the estimates were sanctioned, the exceptions being explained in the column of remarks.

Description of Work.	Amount of Sanctioned Estimate.	Total Expenditure.	Explanation of deviations from estimate, as regards description, quantity, and rates of work.

“3. I should mention that my remarks above are not based with particular reference to Madras; I have long held the opinion I now express.”

3. The Accountant-General in his letter, No. 114 G, of the 28th January 1874, has replied as follows:—

“I have the honour to inform you that I have no objection to the changes proposed by you; indeed, I would go further and not require the final certificate

*Proceedings of the Madras Government, Public Works Department,
11th March 1874.*

of completion of work as a matter of account; for, if it is wanted by the sanctioning officer, it can be called for direct. But I may observe that the sanction of the Government of India to the changes you propose would be necessary, and, in this view, the Government of Madras should be addressed to make the needful reference to the Government of India."

It is, therefore, for the Madras Government to decide whether the Government of India should be addressed on the subject.

No. 244. ORDER THEREON, 11th March 1874, No. 643.

ACCOUNT, No. 12.

As, in the opinion of the Controller of Public Works Accounts and of the Accountant-General, Public Works Department, the submission, by Civil Officers, of bills for work done in the detailed form prescribed by the rules does not in any way strengthen the check or audit of expenditure, while it entails much labour on the officers entrusted with the work, His Excellency the Governor in Council resolves to recommend to the Government of India the proposed modification of the form, which consists in the addition of a tabular certificate on the back of the monthly abstract showing description of work, amount of estimate and expenditure, and explanation of deviations from the original sanction.

(Here enter No. 644, dated 11th March 1874.)

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Officiating Controller of Public Works Accounts.

Exd. E. C. Shunker.
Spare Copies

PUBLIC WORKS DEPARTMENT,
FORT ST. GEORGE, 11th March 1874.

No. 245.

No. 644.

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

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

ACCOUNT, No. 13.

SIR,—Adverting to the resolution of the Government of India, under date the 27th August 1864, No. 61, prescribing forms of account to be rendered by Civil Officers entrusted with the execution of public works, I am directed by His Excellency the Governor in Council to submit the accompanying Proceedings on a letter from the Controller of Public Works Accounts, in which that Officer recommends a modification of the form of bill required on completion of works; and, under the circumstances explained, to support the proposal, which will have the effect of relieving Civil Officers of a large amount of labour without weakening the audit of the expenditure which they incur.

I have the honour to be,

Sir,

Your most obedient servant,

Colonel, R.E.,
Secretary to Government.

Exd. E. C. Shunker
Spare Copies

Office of the Controller of
Public Works Accounts
No 7115 Fort St George, 3 February 1874.

From,
The Controller of Public Works Accounts,
To,
The Secretary to Government
Public Works Department,
Madras.

Sir,
Civil Officers, who
carry out Public Works in ad-
dition to their Monthly Abstracts
of Expenditure have, under the
existing rules, to submit Bills
for formal audit in completion
of works. These Bills while they
take up much time in prepara-
tion meet no real want
and it therefore occurred to
me to make the attempt to
put a stop to an arrangement
which increased the work of
Civil Officers without in any
way strengthening or adding to
the check or audit of the
Controller

Controller of Public Works Accounts.
The arrangement above referred to, is not peculiar to Madras but is followed in all parts of India and I therefore thought it desirable to consult the Accountant General of the Public Works Department to whom I wrote as follows in my letter No. 181 of the 20th December 1873.

I have the honor to suggest for your consideration the desirability of modifying the existing rules under which Civil Officers submit Bills for Works and Repairs when completed. The expenditure on Works and Repairs is shown monthly in the Abstracts and I do not think that anything is gained by getting a detail of cost of items of work and average rates. For the most part, the Abstract agrees closely with the Estimate and when this is not the case, the differences are not normally enquired into or objected to so long as the total amount of Estimate is not exceeded or if exceeded, not to any great extent.

The fact is that Civil Officers have not time to attend to such matters in the way they are attended to by Public Works Officers, and to my knowledge they have often been obliged to sign Bills for works, the details of which they could not certify to. The only useful purpose which Bills serve, is the proof they afford of completion of sanctioned Works and Repairs, but it seems to me that this could be secured with less trouble to Civil Officers and in a more complete shape by the Audit Office, by requiring the addition of a tabular certificate in the following form at the back of the Monthly Abstract.

Certified that the following works were completed during the month according to the proposals made, and approved when the Estimates were sanctioned, the exceptions being explained in the column of remarks.

Description of Work	Amount sanctioned Estimate	Total Expenditure	Explanation of deviation from Estimate as regards description, quantity and rates of work.
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3. I should mention that my remarks above are not based with particular reference to Madras. I have long held the opinion now expressed.

3. The Accountant General in his letter of 14th of the 28th January 1874 has replied as follows.

I have the honor to inform you that I have no objection to the changes proposed by you. Indeed, I would go further and not require the final Certificate of Completion of work as a matter of account for if it is wanted by the sanctioning officer, it can be called for direct. But I may observe that the sanction of the Government of India to the changes you propose would be necessary, and in this view the Government of Madras should be addressed to make the needful reference to the

Government of India.

It is therefore for the Madras Government to decide whether the Government of India should be addressed on the subject.

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

18 J. W. Secretary of V. W. Accounts.

P. N. 1874 Depart.
Proc. of Govt. for March
from No 648.

The Offg. Controller
of Public Works
& Madras.

The Secretary to Govt
Public Works Department.

Dated 3rd
Received 3rd February 1874

No 7118

Affords certain instruc-
tions relative to the
submission of bills by
Civil Officers for formal
audit on completion
of Works and wishes
that Government
will approve of
same.

No. 643 & 644 11-3-74

No 248.

16 Feb 74

643

Proc.

Public Works Department

Proceedings of the Madras Govt.

Read the following

from the Offg. Controller } (H. E. Dec 7/18 & 3rd
of W. Accounts } Feb 1874)

As in the opinion of
the Controller of Public
Works Accounts and of the
Accountant General
Public Works Department
the submission by
Civil Officers of Bills
for work done in the
detailed form pre-
scribed by the rules
does not in any way
strengthen the check
or audit of expenditure,
while it entails much
labor on the officers
entrusted with the
work

MS
2012

work, His Excellency the
Governor in Council
resolved to recommend
to the Government of India
the proposed modification
of the form, which con-
sists in the addition
of a tabular certificate
on the back of the monthly
abstract showing
description of work,
amount of estimate
and expenditure, and
explanation of devia-
tions from the original
sanction.

H. E. No. 644 dated

To The Secy. to the Govt.
of India.

Referring to the Reso-
lution of the Government

24
To The Comptroller & Cashier
of India
Despatch No. S-C (3/3/74)

of India under date
the 27 August 1864, 1861,
prescribing forms of
account to be rendered
by Civil Officers em-
ployed with the execu-
tion of Public Works.
I am directed by His
Excellency the Governor
in Council to submit
the accompanying Pro-
ceedings on a letter from
the Controller of Public
Works Accounts, in which
that officer recommends
a modification of the
form of Bill required
on completion of work,
and, under the circum-
stances explained, to
support the proposal,
which will have the
effect

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