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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	1705	Press
B.P. No.		Mis.
Dated	17. 6	1957
		18/5

Not to be folded or roughly handled

167

*Proceedings of the Madras Government, Public Works Department,
17th June 1875.*

Read the following papers :—

No. 372. Endorsement of the Chief Engineer, Public Works Department, dated Fort St. George, 22nd April 1875, No. 168.

From Major J. N. HUNTER, R.E., District Engineer, Salem, to Colonel G. W. WALKER, R.E., Chief Engineer, Public Works Department, dated Salem, 17th April 1875, No. 13.

I HAVE the honor to forward a copy of a letter, No. 2,041, dated 22nd March 1875, from the Officer in charge of the Oosoor Range, making certain observations on Controller's Circular No. 13 of 1874, regarding work registers, and to state that I concur with the opinion expressed by Captain Bailey, and that Supervisor Hiscox is also of this opinion.

From Captain H. BAILEY, Executive Engineer in charge of No. 2 or Oosoor Range, Salem District, to Major J. N. HUNTER, R.E., District Engineer, Salem, dated Oosoor, 22nd March 1875, No. 2,041.

IN Circular No. 13, dated 26th November 1874, from the Controller of Public Works Accounts, it is ordered that separate work registers are to be kept for each work in an estimate costing more than 200 Rupees.

2. The keeping of such accounts will, it seems to me, be so difficult that I beg to submit the following remarks on the subject.

3. Take any ordinary building with four out-houses, each costing more than 200 Rupees. For this work five work registers will be required under the new orders instead of one.

4. But if these buildings are at all close together, the materials of different kinds will be received in bulk for the whole and used indiscriminately wherever required; it appears to me, therefore, that it will be almost impossible to keep the separate work registers correctly.

5. For grinding chunam one chuckee would be sufficient—how is the outturn to be apportioned to the different buildings?

6. Can the petty maistry find time to keep an account of each basket of chunam taken from the heap so as to charge it correctly, or is it not perfectly certain that he would be unable to do this, and that the accounts would be merely guessed at?

7. Again, in the case of work-people no large work has, I believe, ever been carried out in which it has not at times been found necessary to transfer people told off in the morning to one building to work on another during the day.

8. For this, if the registers are to be correct, fractional accounts must be made out—are they likely to be correctly prepared by such men as the petty establishment is composed of?

9. Yet before a Range Officer can tell whether his work registers are being judged or not, he must enter into an elaborate calculation as to the number of work-people and quantity of materials required for the work executed on each separate building.

10. Even with the register as it now is, with the whole of each description of work in an estimate shown as one item, it is almost impossible to get the expenditure under sub-heads exactly correct; this difficulty will, I submit, be enormously increased under the new rules, and exactly in proportion to the number of buildings for which separate work registers have to be kept under one estimate.

11. It may be possible to keep work registers of this kind in Bengal; but, if so, I have no hesitation in saying that the petty establishment there must be much larger and very much more intelligent than we can afford to pay out of an estimate here.

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17th June 1875.*

12. Were any advantage to be gained by the alteration, it might be worth while to try and carry it out. I believe, however, that you will agree with me that the result will merely be to give more work to Range Officers who have already quite as much as they can do.
13. A Range Officer must measure his work; surely it is easier for him to take the total of work executed under each sub-head and check it against the total expenditure on that account than it would be for him to go through exactly the same calculations as many times as there are separate buildings.
14. Even in case of transfers the same additional work would be thrown on the relieving officer without, so far as I can see, any advantage being gained.
15. So much trouble and confusion are, in my opinion, certain to arise in attempting to carry out the order that I beg to request you will be pleased to submit the matter for the consideration of Government after referring my letter, if you think it necessary, for the opinion of the other Range Officers.
16. How the additional work, which the Controller's Circular entails on Range Officers, is to be carried out, seems not to have been taken into consideration at all; yet I believe the complaint all over the Presidency is that the office establishments have already more than they can possibly do, yet the new order will enormously increase the office work in keeping registers, as there are quite ten works which will cost between 200 and 2,500 Rupees for the one there is over the latter amount.
17. I should not have troubled you on this subject, but that I have in many instances been employed on works where it would have been quite impossible to have kept separate work registers correctly for each building, and feel that it could never have been the intention of Government to place Range Officers in such a position that they must either wink at fabricated accounts, or be blamed for neglect of orders.

TRANSFERRED to the Controller of Public Works Accounts for disposal. Captain Bailey, the Range Officer who writes, is personally known to the Chief Engineer as an Executive Officer of great experience who spares no pains with his works and accounts.

(Signed) G. W. WALKER, Colonel, R.E.,
Chief Engineer, P.W.D.

No. 372-A. From Captain L. CONWAY-GORDON, R.E., Controller of Public Works Accounts, to Lieutenant-Colonel J. MULLINS, R.E., Officiating Chief Engineer, Public Works Department, dated Madras, 31st May 1875, No. 1,044.

I HAVE the honor to return you Captain Bailey's letter, No. 2,041, dated March 22nd, 1875, forwarded to me under your endorsement, No. 168, dated 22nd April 1875.

2. The subject of Captain Bailey's letter, viz., the accounting of the expenditure on engineering works in more or less detail is a question not of account, but of administration. It is for Government to decide in what detail it is necessary to keep the accounts of engineering works, and for the Controller to see that the orders of Government are properly carried out.

3. Accounts being simply classified records of financial facts as they occur, I conceive that the natural course would be to keep the accounts of expenditure on

*Proceedings of the Madras Government, Public Works Department,
17th June 1875.*

works by sub-heads only in those cases when the work was sufficiently extensive for the different parts of it to be carried out by gangs of laborers kept separately for purposes of better petty supervision. The initial accounts submitted separately by the Executive would be kept separately in the accounts, and the result would be truthful records of the actual expenditure on the different sub-heads of works.

4. This theoretically, for practice, Government lays down an arbitrary money limit, above which the expenditure of all works is to be accounted for by sub-heads. This money limit generally throughout India was fixed at Rupees 2,500, but on the State Railways it was subsequently raised to Rupees 5,000, there being logically about as much to say for the one limit as for the other, or indeed for any distinction which is based on a money value and not on engineering experience of the different items in which the execution of the work would naturally divide itself. Very lately, however, by Circular No. 41 of 1874, the arbitrary limit in Northern India has been raised to Rupees 10,000, and the theory I have touched upon in paragraph 3 has been partially recognized.

5. In Madras the limit still remains fixed at Rupees 2,500, and the Controller has simply to deal with the fact that of original works exceeding Rupees 2,500 in value, the expenditure has, under the orders of Government, to be accounted for by sub-heads. This admitted, it will be seen that every one of Captain Bailey's objections apply to the orders and not to the way they are carried out. Taking any items in an estimate, such as "brickwork in foundations," "brickwork in superstructure, archwork, plastering, cornice work, &c.," one meets exactly the same difficulty in apportioning the labor and materials over such sub-heads as Captain Bailey complains of. The materials of different kinds are received in bulk for the whole. They are used indiscriminately; the whole of the lime is probably ground in the same mill. Government, however, requires that the expenditure be accounted for separately.

6. I do not think that the wording of my predecessor's Circular can fairly be made to bear out the extreme view that has been taken by Captain Bailey. It appears to me that the differences introduced by it are differences simply of degree and not of kind. I disagree with this Circular generally, only on the ground of its being a half measure intended to introduce a radical reform, and, like all half measures, it must be expected to be more or less a disappointment.

7. At present, as this office conducts no concurrent audit against rates, the division of expenditure by sub-heads can be useful only for purposes of engineering check and control. I would, therefore, suggest that until the contemplated further changes in accounts are definitely decided upon, Captain Bailey be instructed to record his expenditure in the register of works under such heads as his engineering experience and his common sense would naturally suggest as being most generally suitable.

No. 373. ORDER THEREON, 17th June 1875, No. 1,705.

ACCOUNT, No. 14.

In view of the changes in the present system of account which are in contemplation, the proposals of the Controller of Public Works Accounts being now under consideration, the District Engineer, Salem

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17th June 1875.

will be instructed to inform Captain Bailey that in the extreme case he brings forward in paragraph 3, should such occur, he is at liberty to keep up only one work register.

(True Extract.)

N^o 13 District Engineer's Office,
Salem 17th April 1875.

From The District Engineer,
Salem.

To The Chief Engineer,
D. S. W.

Sir,
I have the honor to forward
enclosure a copy of a letter N^o 2041, dated
1 copy of letter 22nd March 1875 from the Officer in
charge of the Coonoor Range, mak-
ing certain observations on Controller's
Circular N^o 13 of 1874 regarding
Work Registers, and to state that
I concur with the opinion expressed
by Captain Bailey, and that
Superior Nicco is also of this
opinion.

I have the honor to be,
Sir,

Your most Obedt Servant

J. Wheeler Major R.E.,
District Engineer

Camp 121

John A. Deane
168. 2nd April 1895.

wherever required, it appears to me
therefore that it will be almost impossible
to keep the Separate Work Registers correctly.

5. For grinding Channam one
chuckee would be sufficient how is the
outturn to be apportioned to the different
Buildings.

6. Can the petty Maistry find
time to keep an account of each basket
of Channam taken from the heap so as to
charge it correctly, or is it not perfectly
certain that he would be unable to do
this, and that the accounts would be
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7. Again in the case of Work
people no large work has, I believe, ever
been carried out in which it has not at
times been found necessary to transfer
people told off in the morning to one building
to work on another during the day.

8. For this if the Registers are to be
correct fractional accounts must be
made out, are they likely to be correctly
prepared by such men as the petty Establish-
ment is composed of.

9. Yet before a Range Officer
can tell whether his work Registers are
being fudged or not he must enter into
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an elaborate calculation as to the number
of work people and quantity of materials
required for the work executed on each
Separate Building.

10. Even with the Register as it
now is with the whole of each description
of work in an Estimate shown as one
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correct, this difficulty will I submit it
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new Rules and exactly in proportion
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11. It may be possible to keep
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13. A Range Officer must measure his work. Surely it is easier for him, to take the total of work executed under each Sub head and check it against the total expenditure on that account, than it would be for him to go through exactly the same calculations as many times as there are separate Buildings.

14. Even in case of transfers the same additional work would be thrown on the relieving officer without so far as I can see any advantage being gained.

15. So much trouble and confusion are in my opinion certain to arise in attempting to carry out the order, that I beg to request you will be pleased to submit the matter for the consideration of Government after referring my letter, if you think it necessary, for the opinion of the other Range Officers.

16. Now the additional work which

which the Controller's Circular entails on Range officers is to be carried out seems to have been taken into consideration by the Government. I believe the complaint all over the Presidency is that the office establishments have already more than they can possibly do, yet the new order will enormously increase the office work in keeping Registers, as there are quite 10 works which will cost between 200 and 2500 Rupees for the one there is over the latter amount.

17. I should not have troubled you on this subject but that I have in many instances been employed on works, where it would have been quite impossible to have kept separate Work Registers correctly for each Building, and feel that it could never have been the intention of Government to place Range officers in such a position, that they must either write at fabricated accounts or be blamed for neglect of orders.

Enclosure No. 1

Original in the office of the Controller of Public Works Accounts

I have ~~received~~
Signed / H. Bailey Captain
Executive Engineer
(True copy)
J. W. H. Bailey
Mayor M. E.
District Engineer
Camp M. S.
G. L. 17 June / 75
B. M. 372
Enclosure N^o 1 in
letter of 17th states
17th April 1875 from
the District Engineer
B. M. 372
5582
17/4/75

N^o 1066 135 542

Office of the Controller of
Public Works Accounts.
Madras 31st May 1875.

From
The Controller of
Public Works Accounts.
To,
The Chief Engineer,
Public Works Department.

Sir,
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3. Accounts being simply classified records of financial facts as they occur, I conceive that the natural course would be to keep the accounts of expenditure on works by sub-heads only in those cases when the work was sufficiently extensive for the different parts of it to be carried out by gangs of laborers kept separately for purposes of better petty supervision. The initial accounts submitted separately by the Executive, would be kept separately in the accounts and the result would be truthful records of the actual expenditure on the different subheads of works.

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156 69
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5. In Madras, the limit still remains fixed at Rs 2,500, and

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Government

Government however requires that the expenditure ~~is~~ be accounted for separately.

b. I do not think that the wording of my Predecessor's circular can fairly be made to bear out the extreme view that has been taken by Captain Bailey. It appears to me that the differences introduced by it are differences simply of degree, and not of kind. I disagree with this circular generally only on the ground of its being a half measure intended to introduce a radical reform, and like all half measures, it must be expected to be more or less a disappointment.

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J

113 87
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generally suitable.

I have the honor to be

Sir

Your most Obedt Servt.

Lowrey Gordon

Controller of P.W. Accts

GP

JP

250 31st Oct/74 No 698-702
Circular No 13 of 26th Nov/74

P. W. 1875 Dept.
From No: 2582

The Controller of
Public W. Accounts

To

The Chief Engineer
Public W. Department.

Dated 31st May 1875
Rec^d 1st June

E. I. V. No 1044

Returning with re-
marks Captain
Bailey's letter re-
garding Work
Registers -

S.C. No: 1705. 17-6-75

Cis 7/6/75 No 9/6/75
250 16 Oct/75 1-6-76 R 11-5-75

Public Works Dept.
213

Proceedings of the Madras Government.

Under date the 1875

Read the following

From

The Cont^r P. W. Accounts (H.E. No. 1044 of 31st May/75)
Dt. Engr Salem — H.E. No 1044 of 22 March 1875
1705-17/75

G.O. No. 1705 of 17th June 1875

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Keep up only one Work
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3582
2568 ✓
Govt. of Madras
PUBLIC WORKS.

To

The St. Ingr.
Salem

Dated

Issued

Recd.

Encl.

G. O. 17 June 1705

Nos. 372 - 373

Work Registers. - Passing
orders on the letter from
the Controller, returning
with remarks Captain
Bailey's letter regarding

N 372/3

To D. C. Salem ✓

5 - Capt. M. W. C. ✓

S. C. Disp. - 28-6-75

2nd 11-6-75 R 11-5-75