

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	2680	Press
B.P. No.		Mis.
Dated	5-10-	4876
		195

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
5th October 1876. No. 2,680.*

No. 72. Read the following letter from Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 3rd August 1876, No. 147 W:—

I HAVE the honor to acknowledge the receipt of G.O., No. 1,766, of 11th July 1876, and with reference thereto I respectfully beg to inquire what I am to do under the circumstances.

2. Now that I am responsible for the proper audit of charges for land, I am anxious that Government should never again have occasion to make such remarks as those which, under a misapprehension of the circumstances of the case, were recently made by Government in connection with the audit of similar charges on account of the Chembrumbaukum tank.

3. But I fail to see how I can properly carry out my duties as an auditor unless I obtain from Government definite information regarding sanctions given. The amount in this case happens to be small, and possibly it may not be of any *very* great importance whether the amount sanctioned is Rupees 1,75,917 or Rupees 1,75,973-4-4; but as a matter of principle it seems to me that an auditor should not be left in the slightest doubt as to the precise meaning and extent of the sanctions against which he audits, and I accordingly await with some anxiety the further action promised by Government in paragraph 3 of their Order No. 1,239, dated 17th May 1876.

4. I take this opportunity of pointing out that the sanction under reference does not appear to have been registered.

No. 73. ORDER THEREON, 5th October 1876, No. 2,680.

IRRIGATION, No. 10-A.
Account.

ORDERS in the Revenue Department on Land Compensation will in future not be communicated to the Examiner of Public Works Accounts.

(True Extract.)

Colonel,
Offg. Under Secy. to Govt., P.W.D.

To the Examiner of Public Works Accounts.
„ Chief Engineer for Irrigation.

Exd. S. T. Austin.
Spare Copies

No. 1476

From

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

To

*The Secretary to Government,
Public Works Department.*

FORT SAINT GEORGE,

3^d August 1876.

Sir,

I have the honor to acknowledge
the receipt of Government order ^{of 11th July 1876,} No. 1766, with reference
thereto, I respectfully beg to inquire what I am to do under
the circumstances.

2.

Now that I am responsible for the
proper audit of charges for land, I am anxious that
Government should not again have occasion to make
such remarks as those which, under a misapprehension
of the circumstances of the case, were recently made by
Government in connection with the audit of similar
charges on account of the Chembam Bakhram Khan.

3.

But I fail to see how I can properly
carry out my duties as an auditor, unless I obtain
from Government definite information regarding
sanctions given. The amount in this case happens

to be small, and possibly it may not be of any very
great importance whether the sanction sanctioned is
Rs. 1,59,914- --, or Rs. 1,59,913-4-4, but as a
matter of principle it seems to me that an Auditor
should not be left in the slightest doubt as to the
precise meaning and extent of the sanctions against
which he audits, and I accordingly await with some
anxiety the further action promised by Government in para
3 of their order No. 1239 dated 17 May 1876.

4. I take this opportunity of pointing
out that the sanction under reference does not appear
to have been registered.

I have the honor to be

Sir

Your most obedient Servant

Louway Gordon

Examiner of M. Accounts

66)
27/7/76

1/10/76

2022-11-75 A-3353
 " 17-5-76 - 1239x2
 " 1-6-76 - 1371
 " 11-7-76 - 1766
 " 14-2-76 - 390
 " 18-2-76 - 453
 " 10-3-76 - 65
 " 29-3-76 - 201
 " 3-5-76 - 11
 " 15-4-75 - 1042
 " 20-6-73 - 1617
 2020-5-74 A-1344
 " 20-6-76 - 1541
 " 1-8-76 - 1946
 " 14-8-76 - 2099

W. 1876 Sept
 No. 5562
 ram

The Commis of
 P. W. Accounts.

To
 The Secy: to Govt
 P. W. D

Dated 3rd } August 1876.
 207 4 }

N-147 W.

It is to be observed
 observations are
 the sanction accorded
 on a/c of compensation
 for loss taken up
 for Mr. Walter W.

N-72

Recd - 18-9-76 Ptd 2-10-76
 Recd - 13-5-76
 Recd - 19-8-76 Ptd 22-8-76
 Recd - 11-8-76
 Recd - 4-8-76

Wks. Form No. 111.]

GOVT. OF MADRAS. } 1876. c. { P.W. DEPT.

CONTROLLER, P. W. ACCOUNTS.

Madras, 3 August 1876.

OFFICE NOTE.

To
 P. I forwards for
 remarks a note on
 our No. 147. W. of 3-8-76.
 The state of the case are
 simply that if S.O. 1371
 W. of 1 June 76. does not
 convey any additional
 sanction in the P. W. D.
 it was waste of time
 communicating it & as
 and that, as far as we
 can see, there was no
 need for the Revenue Dept.
 to communicate them

KEEP-WITH.

Genl. No.

dated

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Pres. to the P.W.D.

2. If then Pres. relate
to payment for land for
which an estimate has
already been sanctioned
in the P.W.D. then
(as I believe is the case P.W.D. is concerned)
as far as we are

concerned then G.O.s are
perfectly meaning less; and
we can simply take no
notice of them, but record
them as we do the orders
which the Inspector General
of Ordnance & Magazine is
good enough to send us.

3. But it is by no means
easy to say in every case
whether the sanction is
or is not additional.

S.P. says that when a

Sanction is not additional
it need not be registered;
and if we could be certain
that when ~~there is~~ no
Register No. no sanction is
intended it would be all
plain sailing, but I have
by me at this moment
two G.O.s. (1946 of 1.3.76 and
1541 of 20.6.76) in which
sanctions are registered and
are afterwards stated not
to be additional; and I have
by me (another one G.O. 2099
of 14.8.76) in which I am
in doubt as to whether the
sanction is or is not
additional to that given in
G.O. 1344 of 20. May 74.
I think therefore that it is
desirable that the meaning
of a G.O. conveying a
sanction should be made perfectly

unmistakable.

4. I think myself that the simplest plan is not to communicate to us the Prop. of the R.D. which ~~only~~ coming a sanction to collect only. There is however a further sanction connected with this, namely - is it necessary to put the whole Machinery of Govt. Collection & Assistant, Deputy and Tahsildar, Board of Revenue, Govt. in Rev. Dep. etc etc in motion in every case where it is a question of buying 50 Ropas worth of land, when an Executive Officer will spend a hundred times the amount on the work

without any further authority than that conveyed in the general sanction to the estimate and the apppt. of funds.

To C.

And
3-9-15

Wia Form No. 111.]

GOVT.
OF MADRAS.

1876.

P.W.
DEPT.

CONTROLLER, P. W. ACCOUNTS.

Madras,

Sept. 12th 1876.

OFFICE NOTE.

To

I.

THE COST OF LAND REQUIRED FOR PUBLIC WORKS SHOULD BE ENTERED IN THE ESTIMATES FOR THE WORKS SANCTIONED IN THE P. W. DEPT.; AND IF NOT SO SANCTIONED, OR IF THE SANCTION THERE GIVEN IS INSUFFICIENT, THE DIST. ENGR., AS SOON AS FROM THE COMPENSATION BILLS SUBMITTED TO HIM BY THE REVE. OFFRS., HE BECOMES AWARE THAT AN ADDITIONAL SANCTION IS REQUIRED, SHOULD EITHER SANCTION A REVISED ESTIMATE HIMSELF, OR APPLY TO GOVT. FOR THE ADDITIONAL SANCTION REQUIRED.

2. IF THIS SYSTEM IS FOLLOWED IT IS EVIDENT THAT ALL SANCTIONS ARE GIVEN IN THE P. W. DEPT. ON THE MOTION OF ITS OWN OFFICERS, THUS FOLLOWING THE INVARIABLE RULE THAT SANCTIONS FOR EXPENDITURE TO BE CHARGED TO A P. W. BUDGET SHOULD BE CONVEYED BY AN ORDER IN THE

Keep-with.

Genl. No.

dated

187 .

P.W. DEPT.

3. WITH ALL THIS, THE REVE. DEPT. HAS NO CONCERN; NOR HAVE WE ON THE OTHER HAND ANY CONCERN WITH THE RULES AND THE CHECKS THAT THE REVE. DEPT. MAY LAY DOWN FOR THE GUIDANCE OR THE SUPERVISION OF THEIR OFFICERS IN TAKING UP AND PAYING FOR LAND; EXCEPT IN SO FAR AS THESE CHECKS CAUSE DELAY. IT MAY BE DESIRABLE FOR GOVT. IN THE REVE. DEPT. TO REVIEW AND APPROVE OF ALL PURCHASES OF LAND WHICH REVE. OFFICERS MAY MAKE FOR THE OTHER DEPTS. OF GOVT., IN ORDER TO PREVENT IRREGULARITIES IN THIS RESPECT, BUT EVEN HERE, I THINK SOME LIMIT MIGHT USEFULLY BE FIXED. THIS HOWEVER HAS NOTHING TO DO WITH THE P.W. DEPT., EXCEPT AS AFORESAID. THE REVE. DEPT. MAY ALSO OUT OF COURTESY SEND THE P.W. DEPT A COPY OF THEIR PROCS. AS A GUARANTEE, SO TO SPEAK, TO THAT DEPT. THAT SUCH PAYMENTS ARE LOOKED AFTER. BUT HERE, THE MATTER SHOULD END.

4. IF YOU GO A STEP FARTHER,

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AND PUBLISH THIS AS A SANCTION IN THE P.W. DEPT.; - IF YOU COMMUNICATE THIS SANCTION IN THE P.W. DEPT. TO ALL THE OFFICERS CONCERNED; - IF YOU CLASSIFY THE EXPENDITURE, THEREBY GIVING AN APPEARANCE OF SOMETHING NEW ABOUT THE ITEM; - THE ONLY POSSIBLE INTERPRETATION TO BE PUT UPON ALL THESE PROCEEDINGS IS THAT YOU HAVE LOOKED THOROUGHLY INTO THE MATTER, THAT FROM A CAREFUL EXAMINATION OF THE ESTIMATE YOU HAVE FOUND OUT THAT THIS PARCEL OF LAND WAS NOT PROVIDED FOR IN THE ESTIMATE, AND THAT YOU NOW, IN THE P.W. DEPT, SANCTION AN ADDITIONAL SUM TO PROVIDE FOR WHAT WAS HITHERTO NOT PROVIDED FOR. THIS, I SAY, IS THE ONLY POSSIBLE INTERPRETATION TO BE PLACED UPON SUCH AN ORDER AS G.O. NO 1,371 DATED 1-6-76.

5. AND IF THIS HAD BEEN DONE, THERE WOULD HAVE BEEN NO GREAT OBJECTION TO THE COURSE PURSUED, EXCEPT THAT IT IS OPPOSED TO THE GENERAL PRINCIPLE BEFORE STATED, VIZ, THAT ALL EXPENDITURE IN ANY DEPT. SHOULD COME BEFORE GOVT. IN THAT DEPT. THROUGH THE LOCAL DEPT.

OFFICERS. IT IS THE DIST. ENGR. WHO SHOULD KNOW THE DEFICIENCIES OF THE ESTIMATE FIRST-AND WHO PROBABLY KNOWS MORE ABOUT THE LAND THAN IS KNOWN AT HEAD QUARTERS; AND IT IS PROBABLY BETTER FOR GOVT. TO LET THE DIST. ENGR. MANAGE HIS OWN BUSINESS, AND TO SEE THAT HE DOES SO, THAN TO TAKE SPASMODIC ACTION ON A MATTER BROUGHT BEFORE IT CASUALLY BY THE REVE. DEPT.

6. BUT IT WOULD APPEAR FROM G.O. NO 1,766 DATED 11-7-79. THAT SUCH AN EXAMINATION OF THE ESTIMATE WAS NOT MADE, AND THAT GOVT. WHEN CONVEYING THIS SANCTION, WAS NOT AWARE WHETHER ANY ADDITIONAL SANCTION WAS OR WAS NOT REQUIRED FOR THE WORK, OR WHETHER THE PURCHASE OF THIS LAND HAD NOT BEEN SANCTIONED BEFORE IN THE P. DEPT.

THIS BEING THE CASE, THE PROCEDURE APPEARS TO ME INCORRECT INCORRECT, AS IT IS OBVIOUSLY INCORRECT TO SANCTION EXPENDITURE OR TO TAKE ANY FINANCIAL ACTION WHATEVER WITHOUT A CLEAR KNOWLEDGE OF THE FACTS OF THE CASE,

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INCORRECT ALSO, AS CALCULATED TO PREVENT ALL CONCERNED, AS EVERY ONE WHO READ THE ORDER WOULD NATURALLY GIVE GOVT. THE CREDIT OF HAVING DELIBERATELY SANCTIONED THE EXPENDITURE ON A FULL KNOWLEDGE OF THESE FACTS.

THE ORDER COULD SEEM TO ME TO CARRY OUT, IN THE P. DEPT. THE SYSTEM PRESCRIBED. TO SEE THAT DIST. ENGRS. INCLUDE THE COST OF ALL LAND REQUIRED IN THE ESTIMATES OF WORKS, AND WHEN THESE ESTIMATES ARE INSUFFICIENT, TO SEE THAT THEY EITHER SANCTION OR SUBMIT FOR THE SANCTION OF GOVT. REQUEST OF SUPPLEMENTARY ESTIMATES IN PROPER TIME; TO CONVEY SANCTION ONLY ON THE MOTION OF LOCAL P.W. OFFICERS; AND TO 'DOCE' THESE COMMUNICATIONS FROM THE REVE. DEPT.

TO CIRCULATE THEM, EVEN IF THE P.W. ORDER IS SO PERFECTLY WORDED AS TO PREVENT ALL MISCONCEPTION IS SIMPLY TO GIVE ALL CONCERNED THE TROUBLE OF REGISTERING AND EXAMINING DOCUMENTS, WHICH ARE NOT ONLY ABSOLUTELY USELESS FOR OUR

UP GOES, BUT ALSO FOR THE OUT
PART - TRAVEL UNINTERESTING.

12-9-76.

Lip

c.

Memorandum

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The Examiner of Public Works Accounts appears to misunderstand the intention of orders in the Public Works Department which simply communicate orders in the Revenue Department sanctioning details of land compensation.

2. The Public Works orders convey no new sanction, they merely communicate to the Account office and to officers concerned the arrangements made in the Revenue Department for the acquisition of land, for purchasing which it is presumed that there is an existing sanction in the estimate for the project or work for which the land has been or will be taken up.

3. A certain procedure has then to be followed in the Public Works Department for the adjustment

of the charge, and this procedure includes the submission of a bill ^{L.O. No 1042} for the compensation prepared ^{15 April 1845} by the Revenue Officers and counter-signed by the District Engineer; which bill has to show the particulars of the project or work and its sanction; as well as the particulars of the land. It may ^{vide above L.O.} or may not follow that specific orders to enable the charge to be adjusted may be required in the P.W.D., in order to the adjustment being made in accordance with the general rules of the Public Works Department, which require all expenditure to be covered by sanctions in estimates and by appropriations as well.

4. Orders conveying no new sanction do not require the registration of a sanction.

Colonel
Lt Colonel
Jt. Secretary to Govt P.W.D.

Atacamama
15th Aug 1876

FOR ORDERS.

No 2680 d/5th October 1876.
Orders in the Revenue Dept.
on Land Compensation
will in future not be
communicated to the
Secretary of P.W.D.

by 2/10

No 72/3

E. R. Black ✓
C. R. J. ✓ Desd 19/10/76

Received by the
Secretary of P.W.D.
on 19/10/76
by 16/10
16/10
J.O.
Latter

5503

Gobt. of Madras.
PUBLIC WORKS.

To
The Govt of P. W. & C.

Dated

Issued

Recd

Encl.

G. O., 5th Feb 1876, No. 288

Nos. 1 & 2

Land Compensation

Orders in the Revenue
Department on _____
not to be communicated
in future to the Examiners
of P.W. Accounts.

Not in P.W. & C.
20-11-76