

(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.	701	(11)	Press
			Mis.
Dated	6-9-	1877	

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

6th September 1877, No. 701 W.

General.
Account.

Read the following paper:—

No. 49. From Captain A. G. BEGBIE, R.E., Officiating Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, General Branch, dated Fort St. George, 24th August 1877, No. 89 W.

I HAVE the honor to bring to the notice of Government, for such orders as may be deemed expedient, that estimates sanctioned by departments other than the Public Works Department for works to be accounted for in that department have been from time to time received in this office without the prescribed classification being noted thereon.

G.O., No. 56 W, dated 9th June 1877.
" " 206 W, " 31st July.
" " 163 W, " 23rd.
" " 162 W, " 20th August.
" " 53 W, " 6th.
" " 73 W, " 8th.

Vide Standing Order No. 1 of 1876, Government of India, and G.O. No. 325 of 7th February 1876.

2. I need scarcely add that the information is absolutely necessary to

enable this office to compile the accounts in accordance with the orders of Government.

No. 50. ORDER THEREON, 6th September 1877, No. 701 W.

IN G.O., No. 325, dated 7th February 1876, it was decided on the representation of the Examiner, Public Works Accounts, that all estimates sanctioned by Government should be classified in detail for his information, under the heads given in paragraph 2 of those orders. Considerable difficulty has been experienced in the Secretariat in giving effect to those orders, and the Examiner's letter recorded above quotes several instances in which no classification has been shown by the sanctioning authorities.

2. Seeing that the Secretariat establishments have not been organized with a view to work of this kind, and that the Examiner is better able to settle detailed heads of account in direct correspondence with accounting or executive officers, His Grace the Governor in Council resolves to direct that the orders of the 7th February 1876, No. 325, be so far modified that sanctions accorded by Government will not in future be required to show more than the head of service to which the outlay may be chargeable—the heads of service being *Imperial, Irrigation, Provincial, Local or Special*.

(True Extract.)

Colonel, R.E.,
Secretary to Government, P.W.D.

To the Examiner of Public Works Accounts.
To District Engineers.
To the Consulting Architect.
" Chief Engineer for Irrigation.
" Consulting Engineer for Railways.
" Examiner of Railway Accounts.
To all Departments of the Secretariat.

Exd. E. C. Shunker.

Spare Copies

L.C.

Your para 1. L.C. 334. Is dated 27 June 1877 is not a parallel case to the one under reference. L.C. 334 contains a P. R. sanction, while L.C. 163 Is dated 23rd July 1877 does not.

Your para 3. The Examiner was not the first to suggest that estimates should not be sanctioned in other Departments. This question was raised by the Chief Engineer long before the Examiner noticed it. If other Departments will not abide by the arrangement I do not see what the P. R. Department is to do. We have repeatedly drawn attention to the matter.

Your para 2. You say that under Standing Order No. 1 of 1876 sanctions by other Departments or by the P. R. Department have to be classified. It is to be deduced from this that if other Departments neglect

to classify their sanctions
the P. W. Department must
do it for them. I confess
I cannot follow the
argument.

If Standing Order No. 1 of
1876 be read in connection
with G.O. No. 323 dated 7th
February 1876 it will be
seen that the "sanctioning
authority" is expected to
classify. Now that authority
D. C. or Govt. In this case
the P. W. Dept. is not the
sanctioning authority -
and we must decline to
classify. If you are not
satisfied the matter can
be referred for the orders
of Govt. or your representing
it officially.

Wk
Sd/17
15.8.77

Referring especially to Govt.
that estimates sanctioned from by
Govt. other than P. W. have been
sent from time to time in this office without
the promised classification being given
for the works, and request that orders
may be issued for the future
that the necessary info be submitted
A8B 16.8

* Quote this sentence in margin

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TO DY.B.

THE CLASSIFICATION HAS BEEN
GIVEN IN A SIMILAR PREVIOUS CASE
ON THE OMISSION BEING POINTED OUT
BY THIS OFFICE, VIDE ERRATUM TO
G.O. NO. 334.W., DATED 29TH. JUNE
1877, AND IN OTHER CASES ALSO.

2. SANCTIONS WHETHER BY OTHER
DEPARTMENTS OR BY THE PUBLIC WORKS
DEPARTMENT HAVE TO BE CLASSIFIED
BY SOMEBODY IN ACCORDANCE WITH AP-
PENDICES TO STANDING ORDER NO. I.
OF 1876 AND AS OTHER DEPARTMENTS
ARE NOT LIKELY TO DO IT, IT SEEMS
NECESSARY THAT YOU SHOULD DO IT.

3. SOME TIME BACK WE SUGGESTED
BY OFFICE NOTE THAT ALL ESTIMATES
RECEIVED FROM OTHER DEPARTMENTS
SHOULD BE 'APPROVED' IN THE RE-
SPECTIVE DEPARTMENTS, BUT
'SANCTIONED' IN THE PUBLIC WORKS
DEPARTMENT, AND YOU ACCEPTED THE
SUGGESTION.

OFFG.C.

GOVT.
OF MADRAS.

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P.W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, EATLE COT. JULY 1877.

OFFICE NOTE.

To

R.

THE USUAL CLASSIFICATION
HAS NOT BEEN GIVEN IN REFERENCE TO
THE WORK SANCTIONED UNDER 'SPECIAL'
IN G.O. NO. 163. W., DATED THE 23RD.
JULY 1877. PLEASE HAVE THE OMISSION
SUPPLIED.

KEEP-WITH.

Genl. No.

dated

187

BY. C.

No sanction has been given
in G. O. No. 163 W. dated
23rd July 1877. The Public Works
Department are not in the
habit of classifying sanctions
given by other Departments.

907

W. H.

27. 13.

30. 7. 77

2815 16.8

GOVT.
OF MADRAS.

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P. W.
DEPT.

SECRETARY.

Fort St. George,

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OFFICE NOTE.

To

L. H. (not yet despatched)

I have written officially,
simply stating that the necessary
information is not in all cases
forthcoming in this office.
G.O. 325 of 7th Feb. 76 distinctly orders
that sanctioning authorities should
give the information; and if this
office had no objection to the
return incomplete estimates to the
source from which received, I
should imagine if the attention of
the Dept. for whom the estimates
are sanctioned were invited to the
omission, relative to the order above
quoted: the inconvenience com-
plained of w^d be remedied.
I presume that nearly all the
estimates, whenever sanctioned, are
prepared under the direction of
an officer in the P.W.D. and
perhaps a circular order might
be issued to the Dept. requesting
that the classification may

that the slightest
word being said to
the sanction of funds,
and without an attempt
to give to the P.W.D.
any of the information
which Government
in Order No 325 dated
7 February, 1876,
directed the sanctioning
authorities to supply.
The order upon this
letter to rule that
this system must at
once be altered,
and the classification
prescribed in the
above mentioned
proceedings be given
by whether De-
partment shall
sanction an estimate
with which the
Public Works Executive
& Accounts officers
have any thing to
do.

27/8

invariably be given whether the
 estimates are to be sanctioned &
 thus on other departments.
 If there should be any cases of
 estimates prepared by officers not
 in the P.W.D. other departments
 might have been scrutinized by
 the nearest P.W.D. officer to see
 that they are in the necessary
 form, & I presume that you will
 offer the suggestion in returning the
 first incomplete estimate as
 No 242 of 7 August. I presume
 the estimate will follow in the
 usual course of business.

Meanwhile some dozen
 similar cases would
 have cropped up
 I must spare the
 time to correct the
 mistakes of other
 Department, or to
 supply them with
 I shall be much
 obliged therefore
 by your addressing
 Government, especially
 upon the matter,
 and with your
 letter sending up a
 draft order upon
 it in the letter to
 point out how in-
 convenient the present
 system is by which
 work has to be carried
 out by the P.W.D.
 are sanctioned in
 other Departments
 without

GOVT. } 1877. } P. W. DEPT.
 OF MADRAS.

SECRETARY.

Fort St. George, August 22 1877.

OFFICE NOTE.

To
 With reference to some
 correspondence which
 has recently passed
 between us on the
 subject of classifying
 sections granted in
 other
 Departments & other
 than the Public Works
 Department, I enclose
 please see Resoluc-
 tion No 2462
 preceding 7 August 1877.
 He cannot gather
 from this letter
 printed with this order
 what are the marks
 for which estimates
 are

OF 187

been sanctioned, or
what the amount of
those sanctions may
be. To register
and classify such
sanctions is plainly
impossible. I
could, if I wished,
write an official
Memorandum to the
Assistant Secretary
asking him for
the necessary in-
formation, which he
could have to obtain
from the collector-
with whom reside
the estimates, however.
Through the Board
of Revenue. But
some one would
very likely stop
before he could
give me that
information. And

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PUBLIC WORKS DEPARTMENT.

Letter from the Examiner of Public Works
Accounts, No. 878, dated 24 August 1877.

FOR ORDERS.

I concur in Col. Ford's
opinion. I pursued the
course of this memorandum. I
always felt sure that
the proposal would
be made. The Dept.
have not the means
of complying with its
requirements.

It was in L. O. No. 225
dated 7 February 1876
decided on the represen-
tation of the Ex-
aminer Public Works
Accounts that hencefor-
ward the authority
sanctioning an estimate
to be carried out by the
Public Works Department
should be required to
classify in detail the
sanction which may be
accorded. The heads of
classification required
to be shown are enumerated
in

in paragraph 2 of the
order quoted. The "authorities"
who are in the habit
of sanctioning estimates
are the various Depart-
ments of the Secretariat,
and the Local Public
Works Officers vested
with certain powers of
sanction under Code
Rules. So far as the
Public Works Secretariat
are concerned the orders
of Government have
with more or less success
been acted on. but it
has at all times been
difficult, and in many
instances impracticable
to ensure a correct
classification, or any
classification at all,
being given by "other
Departments" of the

Secretariat when estimates
are sanctioned by them.
And those sanctions
are not unimportant
whether considered with
reference to the number
or amount of estimates.
e.g. the Financial
Department sanction
considerable sums for
Roads and other Local
Fund Works, the Revenue
Department estimates
for salt works and
special fund works,
and the Marine De-
partment works ac-
crued from Port Land.

The Examiner is
constantly pointing
out to the Public Works
Secretariat omissions
of classification made
by

FOR ORDERS.

by other Departments
of the Govt. With a view
to facilitate business
it was suggested by
General Walker and
concurred in by the then
Chief Secretary (the
Honorable H. Duddleston)
that other Departments
should be required to
abstain from sanctioning
estimates. Their action
being limited to approving
of proposals in their
general form and trans-
ferring the papers to
the Public Works Departt
for formal sanction
of the plans and estimates.
Even this arrangement
has not been acted on.
and the instances quoted
by the Examiner in
para 1 of his letter

now

now under consideration
are a few only of the
many which have
actually occurred, not-
withstanding repeated
representations to the
Departments concerned.
It may be added that
the arrangement was
a partial measure
at best; as it was not
understood to include
Local Fund Works sanc-
tioned by the Financial
Department and the
Board of Revenue which
form the bulk of the
sanctions accorded by
Departments other than
the Public Works.

The Examiner now
brings the subject for-
ward in an official

letter (having previously
corresponded semi-officially
with the Public Works
Secretary) for the con-
sideration and orders of
Government.

It may be worthwhile
considering whether a
system attended by so
many difficulties in
its working should be
continued. Its introduc-
tion at all was, the
undersigned believes, based
on a misapprehension
of the duties of the
"sanctioning" authority.
The Secretariat Depart-
ments of the Govern-
ment are not con-
trolled with separate
technical Account
Establishments. and
it is only these, under

the direction of an
account officer, who
can be expected to do
work of the character
under reference with
facility and correctness.
The question which
presses for decision
is whether the Govt.
contemplate such an
arrangement. If so, they
virtually admit that
it is their duty to
instruct the Examiners
(their own financial
adviser) in the details
of accounting. It would,
the undersigned thinks,
be sufficient for all
purposes if the Govt.
specified for the Exa-
miner's information
and guidance the fund
to which a work should
be

be charged - i.e. whether
it should be debited
to Military, Irrigation
Provincial, Local or
Special Funds. Further
details are for him
to settle.

Edmond J. Callan
Secretary to Government
P.W.D.

Port St. George
31 August 1877

We could under Port St.
Specify a debit to the
P.W.D.

406 Sept 1877 R. 70/W

Head
Cir 31-8-77 R-6-9-77

Classification
Estimate

8261

70/W

Ex

FROM THE EXAMINER, P.W. ACCOUNTS.

MADRAS.

TO THE SECRETARY TO GOVERNMENT,
PUBLIC WORKS DEPARTMENT,
GENERAL BRANCH.

No. 89 W

PORT ST. GEORGE, 24TH. AUGUST 1877.

SIR,

I HAVE THE HONOR TO BRING TO THE NOTICE OF GOVERN-
MENT, FOR SUCH ORDERS AS MAY BE DEEMED EXPEDIENT, THAT

G.O. NO. 56. W. DATED 9TH. JUNE 1877.	ESTIMATES SANCTIONED BY DEPARTMENTS OTHER THAN THE P.W. DEPART- MENT FOR WORKS TO BE
206. W. 21ST. JULY	
163. W. 23RD.	
162. W. 4TH. AUGUST	
53. W. 6TH.	
73. W. 8TH.	

ACCOUNTED FOR IN THAT DEPARTMENT, HAVE BEEN FROM TIME TO
TIME RECEIVED IN THIS OFFICE WITHOUT THE PRESCRIBED CLAS-
SIFICATION BEING NOTED THEREON.

2. I NEED SCARCELY ADD THAT THE INFORMATION IS AB-
SOLUTELY NECESSARY TO ENABLE THIS OFFICE TO COMPILE THE
ACCOUNTS IN ACCORDANCE WITH THE ORDERS OF GOVERNMENT.

I HAVE THE HONOR TO BE,

SIR,
YOUR MOST OBEDIENT SERVANT.

Alfred Baylie

CD. S. B. & MD. A. F.

OFFG. EXAMINER, P.W. ACCOUNTS.
CAPT. R. E.

887-2-76 h. 325.
 - 9-6-77 - 561r.
 - 23-7-77 - 1631r.
 - 31-7-77 - 2081r.
 - 6-8-77 - 531r.
 - 8-8-77 - 731r.
 - 20-8-77 - 1621r.

FROM THE EXAMINER, P.W. ACCOUNTS.

MADRAS.

TO THE SECY. TO GOVT. P.W.D.

GENERAL BRANCH.

NO. 89. W.

DATED 24TH. AUGUST 1877.

RECD.

BRINGING TO THE NOTICE OF
GOVT. THAT ESTIMATES SANCTIONED
BY DEPTS. OTHER THAN THE P.W.D. FOR
WORKS TO BE ACCOUNTED FOR IN THAT
DEPT., HAVE BEEN RECEIVED WITHOUT
THE PRESCRIBED CLASSIFICATION BEING
NOTED THEREON.

No. 4018.

Geol.
 Sect
 Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 6th September 77

Read the following:—

From,
 The Examiner of
 P.W. Accounts } (H.C. No. 89 of 24th Aug 77.)

Thomas L. G. O.

No. 325, dated 7th February
 1876, ^{it was} decided on the
 representation of the
 Examiner Public Works
 Accounts, that all
 estimates sanctioned
 by Government should
 be classified in detail
 for his information,
 under the heads given
 in para. 2 of those
 orders. Considerable
 difficulty has been

406 Sept. 77 No. 49

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N. 1111 Cir 31-8-77 R-6-9-77

experienced in the Secre-
tariat in giving effect
to those orders, and the
Examiner's letter recorded
above quotes several
instances in which
no classification has
been shown by the
sanctioning authorities.

Seeing that the Secre-
tariat Establishments
have not been organized
with a view to work of
this kind, and that
the Examiner is better
able to settle detailed
heads of account in
direct correspondence
with accounting or Ex-
ecutive officers, His
Grace the Governor in

Council resolves to
direct that the orders
of the 4th February
1876, No. 325 be so far
modified that sanctions
accorded by Government
will not in future
be required to show
more than the head
of service to which the
outlay may be charge-
able. The heads of
service being Imperial,
Irrigation, Provincial,
Local or Special.

24/32
Exr. P. R. Clerk ✓
Secy. Engr. ✓
Cons. Architect ✓
Chief Engr. for Irrigation ✓
Cons. Engr. for P. R. ✓
Exr. Agt. Clerk ✓
All Departs of the Secretariat. ✓
J. W. Rumball Secy.

4/9

Recd - 7-9-77
13-10-77
No. 17

8261 

Cash. of 1877 Madras.

PUBLIC WORKS.

To 
The Secy of P. W. Accounts

Dated

Issue

137

Recd.

Encl.

1st September. No. 70178

Recd. 19-50

Classification of
Estimates - Orders
on the subject of the —

Sub. in file