M. R. O. 1—77.103—4-6-40.

(1) Number of pages 14

(2) Date of repair 16.11.40

(3) Initials of the Repairer

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No. 1582 Press Mis.

Dated 22-11-1873.

125-126 517

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
28th November 1872.

No. 125. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, Fort St. George, dated Fort St. George, 5th November 1872, No. 1757 :—

Adverting to the enclosed endorsement of the Officiating Chief Secretary to Government under date the 30th ultimo, I have the honour to invite the attention of Government to the papers as per margin, and to forward extract from my letter to the Acting Chief Engineer for Irrigation, No. 1508, of the 5th idem, and copy of that officer's communication, dated the 23rd September last, No. 199. These papers will show that this office has not heretofore exercised any check over rates, and that it is not considered desirable that it should hereafter interfere in that direction.

G. O., No. 2424, dated 22nd September 1871.
,, ,, 28, ,, 8th January 1872.
,, ,, 1153, ,, 6th May 1872.

2. As bearing upon this subject, I beg to forward copy of a letter from the Acting Chief Engineer for Irrigation, under date the 30th October 1872, in which a very decided opinion is given against the transfer to this office of the duty of controlling and checking rates.

Transferred to the Financial Department.

2. Comparison of rates at which work is actually executed with those estimated will hereafter be more effectually carried out by District Engineers than has apparently been done by Superintending Engineers.

FORT ST. GEORGE,
12th November 1872.

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government, P. W. D.

No. 126. ORDER THEREON, 28th November 1872, No. 1582.

Communicated to the Board of Revenue with reference to their Proceedings, No. 2038, dated 21st October 1872.

2. The check on rates which the District Engineers may be expected to exercise is likely to be far more effective than what the Controller could impose.

(True Extract.)

W. HUDLESTON.
Chief Secretary.

To the Board of Revenue, with three enclosures.
,, Public Works Department.

Exd. J. Wright.

No. 155. Read the following Proceedings of the Board of Revenue, dated 8th August 1872, No. 1524 :—

Read the following letter from G. D. LEMAN, Esq., Acting President of the Local Fund Boards, Masulipatam Circle, Kistna District, to the Secretary to the Board of Revenue, dated 1st June 1872, No. 39 :—

I HAVE the honour to forward, herewith, for the sanction of Govern..., revised estimates* of the Mylaveram road. The original estimates sanctioned in the marginally quoted order† amounted to Rupees 40,173, and the revised estimate for which sanction is solicited amounts to Rupees 66,170. The resolution of the Local Fund Board, Masulipatam Circle, who have passed this estimate, and the copies of the letters from the Superintending Engineer explaining the necessity for the revised estimate, are enclosed. The increase occurs in the items indicated below :—

* 1 Survey plan.
4 Plans.
2 Detailed and abstract estimates.
4 Do. do. of masonry works.
2 Comparative statements.
1 Specification report.
—
14

† G. O., R. D., 15th May 1867, No. 1,093.

Items.	As per sanctioned Estimate.	As per revised Estimate.	Increase.
	RS.	RS.	RS.
Earth-work	3,077	8,500	5,423
Packed metal	9,571	16,472	6,901
Spreading broken stone and gravel...	16,280	25,543	9,263
Clearing jungle	.....	10	10
Tunnels and dams	8,610	10,062	1,452
Compensation for lands	.....	2,000	2,000
Sundries and contingencies	722	2,540	1,818
Subordinate supervision	1,913	1,042	* 871
Total...	40,173	66,169	25,996

The increase in the estimate is ascribed to—

(1). The rate provided in the original estimate having proved insufficient.

(2). The line originally sanctioned having been changed as shown in the survey sketch.

(3). Additional masonry works having been found necessary.

(4). A great deal of earth-work, etc., done by the Revenue Department having had to be done over again.

2. In connection with this subject the Local Fund Board notice that higher rates than those entered in the estimate would appear to have been paid here and passed by the Controller, and request me to inform them what check they have that, in future, such unsanctioned item will not be passed. With an expenditure of Rupees 36,000 there are only 4 or 5 miles out of 15 miles completed.

* Decrease.

THE plans and revised estimate, amounting to Rupees 66,170, for constructing a road (length 15 miles) from the road between Bezwada and Hyderabad to Mylaveram in the Masulipatam Circle, are submitted for the sanction of Government.

2. The original estimate of Rupees 38,260 was sanctioned in G. O., R. D., dated 15th May 1867, No. 1,693, and in the Board's Proceedings,* dated 30th September 1868, No. 6,329, the addition of a further sum of Rupees 1,913 was authorized to meet the cost of subordinate supervision, thus making in all Rupees 40,173.

* Recorded in G. O., R. D., dated 26th October 1868, No. 2,711.

3. The subjoined comparative statement explains on what particular items of the original estimate the excess has occurred:—

Items.	Original Estimate.	Revised Estimate.	Excess.
	Rs.	Rs.	Rs.
Earth-work	3,077	8,500	5,423
Packed metal	9,571	16,472	6,901
Spreading broken stone and gravel...	16,280	25,543	9,263
Clearing jungle...	.....	10	10
Tunnels and dams	8,610	10,062	1,452
Compensation for lands	.....	5,000	5,000
Sundries and contingencies	722	2,540	1,818
Subordinate supervision	1,913	1,043	*870
Total...	40,173	66,170	25,997

4. The Superintending Engineer observes "that the original estimate was drawn up in 1866 on an inferior standard, and at wholly insufficient rates owing to want of data which later experience has supplied. Scarcely any estimate made in those days has proved correct." It is further observed from the Acting President's letter that the excess was owing also to the alteration in the line originally proposed, to certain additional masonry works having been found necessary, and to a great quantity of earth-work, etc., executed by the Revenue Department having had to be done over again.

5. The work appears as Item No. 1 in Part I. of the current year's Budget of the Masulipatam Circle, with an allotment of Rupees 6,000.

6. The plans and estimates do not bear the countersignature of the Acting President, as required by Section 13, No. XXX., of the Local Fund Rules.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 156. ORDER THEREON, 26th August 1872, No. 1123.

The plans and revised estimates, amounting to Rupees 66,170, for constructing a road from the road between Bezwada and Hyderabad to Mylaveram in the Masulipatam Circle, are sanctioned.

* Decrease.

2. As stated by the Board of Revenue, the Acting President of the Local Fund Board should have countersigned the estimates as required by Section 10, No. XXX., of the Local Fund Rules.

(True Extract.)

S. ELLIS,
Chief Secretary.

To the Board of Revenue, with sixteen enclosures returned.
" Public Works Department.
" Accountant-General.

No. 2,038.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st October 1872.

Read the following letter from G. D. LEMAN, Esq., Acting Collector and President of the Local Fund Boards, Kistna District, to the Secretary to the Board of Revenue, dated Guntoor, 25th September 1872, No. 2,446:—

I HAVE the honour to inform the Board, that the Masulipatam Local Fund Board to whom copy of Board's Proceedings, 8th August 1872, No. 1,524, was communicated, request attention to paragraph 2 of my letter, therein recorded, as the observations therein contained apparently escaped the notice of the Board.

THE President's remark in paragraph 2 did not escape the attention of the Board but they thought it sufficiently answered in the particular case then under consideration by the explanation of the Superintending Engineer who asserted that the rates in the sanctioned estimate were calculated on insufficient data, and that the higher rates actually paid were fair.

2. The question whether the audit of the Controller should include a comparison between the rates of sanctioned estimates and those of bills for expenditure incurred under those estimates is one of general importance and will be submitted for the orders of Government.

3. The Board believe that no check is exercised in this direction at present and that it may often happen that only part of a road is made with the money which the controlling authorities were led to expect would be sufficient for the whole. When this occurs a full explanation of the reasons why the estimate has to be exceeded is always demanded, but the Board doubt if this precaution is sufficient in the case of large works carried on from year to year.

(A true Copy and Extract.)

J. Gale

Secretary.

To the Chief Secretary to Government, Financial Department.
,, the President of the Local Fund Boards, Kistna District.

Exd. G. A. Turton.

Office of the Controller of Public Works Accounts
Fort Saint George, 5th November 1872.

No. 1757

From,
The Controller of P.W. Accounts
To,
The Secretary to Government,
Public Works Department,
Fort Saint George.

Sir,

Adverting to the
enclosed amendment of the
Officiating Chief Secretary to
Government under date the
28th ultimo, I have the honor
to invite the attention of
Government to the fourth para
G.O. No. 2424, dated 28th October 1871.
" " 953 — " — 6th March 1872. } as per margin, and
to forward herewith
from my letter to the Acting
Chief

Financial Report.

1872.

Board of Revenue,

MADRAS.

PROCEEDINGS, 21ST OCTOBER 1872, No. 2,038.

Encl.

Received 28.

OCTOBER.

No. 2,038.

Audit of Public Works Expenditure.—
stion whether audit of Controller of Public
ks Accounts should include a comparison
reen rates of sanctioned estimates and those
ills for expenditure incurred under those
nates, submitted for orders of Government.

Chief Engineer for Irrigation
No. 1508. of the 5th Idem, and
copy of that Officer's com-
=munication dated the 23rd
September last No. 199. These
papers will show that this
Office has not heretofore
exercised any check over
rates, and that it is not
considered desirable that
it should hereafter interfere
in that direction.—

2. As bearing upon
this subject, I beg to
forward copy of a letter
from the Acting Chief
Engineer for Irrigation
under date the 30th October 1879,

decided
favour is given against
the transfer to this Office
of the duty of controlling
and checking rates.—

I have the honor to be,
Sir,
Your most Obedient Servant,

J. Hood
Controller of C.P.W. Accounts.

Transferred to the Financial Department.

Comparison of rates at which work is actually executed with those estimated will hereafter be more effectually carried out by District Engineers than has apparently been done by Superintending Engineers.

W. Wallace Colonel R.E.
Secretary to Govt. P.W. Dep.
Fort St. George
12th November 1872

Copied 13th November 1872.

1872 Despatch
No. 5408.

From,
The Controller of P.W. Accounts
To,
The Secretary to Government,
Public Works Department,
Fort St. George.

Received 5th November 1872. No. 2344
Recd. 6th November 1872.
Regd. 19th
No. 1757

Forwards certain papers shewing that the Controller has not heretofore exercised any check over rates.

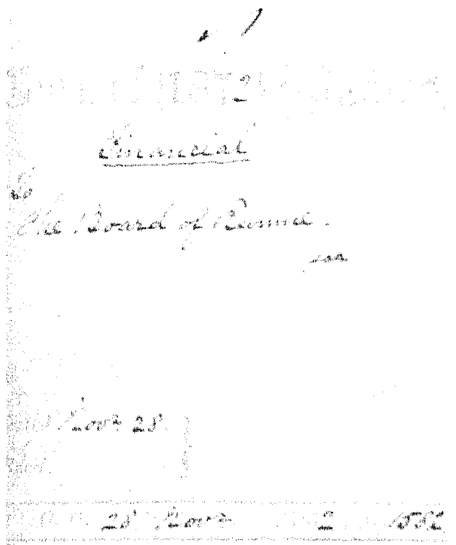
Transferred

28 Nov. 1872 No. 1582.

Govt. Order
Est. of Pw. for Repairs &
Rem. No. 2038. of 21st
Oct. 72.

Controller states
that the Superintending
Engineers Estimates
likely to be more
effective than that the
Controller should impose

Board of Revenue with Enclos
Pw. Works Dept



Journal

of the Board of Trustees.

Vol. 23

Vol. 23 Page 532

Page 125. 26

The Remarks

Comptroller's Report of the Controller of Public Works Accounts regarding the Question whether the Board of the Controller should prepare a Comparison between the Estimates of Trustees Estimates and those of their Expenditure incurred under those Estimates.