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(3) Initials of the Referencer

# MADRAS RECORD OFFICE.

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## Government of Madras.

Public Works **DEPARTMENT.**

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| G.O. No. | 333-E. | Press / Mis. |
| 462-463 | | |
| Dated | 28-2- | 1862. |

***Not to be folded or roughly handled***

## *Proceedings of the Madras Government, Public Works Department, 28th February* 1862.

### CIRCULAR No. 9 of 1862.

No. 462. Read the following Extract from the Proceedings of the Right Honorable the Governor General of India in Council, Public Works Department, dated Fort William, 27th January 1862.

Read the following papers relative to a proposed change in the rules in force as regards the annual expenditure on repairs :—

| | | | |
|---|---|---|---|
| Govt. of Bengal, | No. 3,810, | dated | 3rd November 1859. |
| P. W. D. Circular Nos. | 8,076—8,083, | dated | 22nd November 1859. |
| Bengal | No. 2,851, | dated | 18th July 1860. |
| Do. | „ 4,126, | „ | 5th October „ |
| N. W. P. | „ 529A, | „ | 27th March „ |
| Punjab | „ 23—126, | „ | 19th January „ |
| Straits | „ 9, | „ | 11th „ „ |
| Oudh | „ 261, | „ | 31st March „ |
| Pegu | „ 206, | „ | 23rd April „ |
| Nagpoor | „ 29, | „ | 6th „ „ |
| Mysore | „ 41, | „ | 15th February 1860. |
| Hyderabad | „ 109, | „ | 28th December 1859. |

Resolution.—The Governor General in Council has lately had under consideration proposals received from some of the Local Governments and Administrations to alter the existing rules for preparing estimates of repairs, as well as those which relate to the preparation and scrutiny of estimates for new works. The following reasons have been advanced in favor of the changes proposed.

2. First, as regards the Repair Estimates. The present system of preparing and dealing with them came into operation before the Budget system was thoroughly established, and the requirements of the latter render some modification of the former necessary.

* Code, paragraph 25, page 87.

3. Annual Repair Estimates are prepared for each financial year, but* they are allowed to continue in force till the 15th September of the following year; and as, in fact, they are seldom prepared before the month of September, the estimate year is practically from September to September, while the financial year is from April to April. This difference is productive of confusion. If for example the annual estimates amount to 10 lakhs for any Province, and the Chief Engineer adjusts his Budget so as to allow of that amount being expended, then if, say, only six lakhs of repairs are executed up to the 30th April, leaving four lakhs to be expended, the financial arrangements of the following year are to that extent deranged. This, at least, appears to be the case at first sight; in reality the inconvenience is not so great, because the general Budget Estimate for repairs cannot be based on the detailed estimates. The Budget Estimates for 1861-62 were prepared in the latter end of 1860, and were passed in the beginning of 1861; but the major part of the estimates had to be framed after the damages done by the rains of 1861 had been measured. In the present year, therefore, the actual detailed estimates will, in those parts of the country which were visited by unusually heavy rains, be largely in excess of the Budget estimates; the latter being probably based on the average expenditure of a term of former years, whilst the former will be exceptionally high. In other years, again, the Budget allotment may prove too large, but it will seldom or never be the exact sum required. So far, therefore, the existing arrangement is not the cause of confusion, since by no other arrangement could the Budget repair estimates be made to coincide in amount with the detailed estimates. But there is this great inconvenience in the present system, that the *adjustment* of the Budget estimate is not practicable, when the reliable data are received. As the detailed repairs estimates come in, it is the duty of the local Government to compare the demands made with the Budget allotments and to re-adjust the different sub-heads of the Budget accordingly, obtaining the sanction of the Supreme Government when necessary. But it is not possible, as matters now stand, to do this, since the different detailed estimates remain four and half months longer in force than the

Budget, and there is nothing in them to show how far they will be carried out before the financial year closes, nor can this be told at the time when the estimates are submitted for sanction.

4. It may appear at first sight that annual repair estimates might be treated like estimates for original works. In the latter case, there is no necessary connection between the Budget allowance for the work and the total of the estimate; the work may be estimated to cost two lakhs, and one lakh may be allowed for it during the year. This is in fact the way in which annual repair estimates come to be treated; the Auditor audits the accounts of each work by the estimate of that particular work, while he audits the *total* expenditure on repairs generally by the allotment for repairs to the Province or Division. But there is this difference in the two cases, that the expenditure to be allowed for any original work is considered and provided for at the time of making the Budget estimate, and the difference between that allotment and the amount of the estimate is *intentionally* made, whereas the non-completion of annual repairs during the official year is accidental, and it is always presumed, when the estimates are framed, that the works will be completed in the year to which they belong. Further, it may be noticed that it is very inconvenient to be dealing in the Accounts Offices with accounts of the annual repairs estimates of two years at the same time.

5. Another point noticeable in connection with the case is the delay which apparently now obtains in the submission of annual repairs estimates. This in some parts of India, at any rate in Bengal, is very great, and improvement is much called for; but the Chief Engineers are the persons to enforce it; special repairs must sometimes be executed as soon as they are necessary, without waiting for an estimate, as, for instance, repairs for injuries done to a great line of communication; but the ordinary repairs, which consist of prescribed renewals to buildings and works, can be foreseen perfectly, and there is no excuse for not having the estimates for them prepared betimes. Even in the case of special repairs, the speedy preparation of the estimate is highly important, for until the Executive Engineer has measured up the quantities, he cannot possibly have proper control over the expenditure, and the audit can be of little value. But at present it not unfrequently happens that the estimates for ordinary renewals are received in the Central Office of Account after the work is finished.

6. A third point requiring attention is the present procedure in regard to the *way* of submitting estimates, both for repairs and new works.

7. Estimates for original works are prepared by Executive Engineers, reported on by Superintending Engineers and sent to the Chief Engineer to be dealt with. If there are for small works already sanctioned by local authorities, the Chief Engineer records them and transfers them to the Central Office. If they still require sanction, they are sent on to Government, whence they come to the Central Office.

8. Annual Repair Estimates are differently dealt with. The Code, page 87, paragraph 22, enjoins that the measurement and Abstract Books of Executive Engineers are to be sent to the Central Office, after examination and correction, rates are to be filled in and estimates framed, a copy of which, after they are sanctioned by the Chief Engineer, is to be sent to the Executive Engineer. The notes to the book of Code Forms slightly modify this procedure; they specify that only the *abstract* of the measurement is to be submitted to the Central Office.

9. On review of the subject, the Governor General in Council considers that this difference of procedure in dealing with the two kinds of estimate is not desirable. It is plain that an Office of Account does not offer the best machinery for checking the measurements for estimates of new works, and even in Repair Estimates the mere arithmetical check is of little value; the real check lies in comparing the quantities given in the estimates with the dimensions of the buildings to be repaired, and even this arithmetical check cannot now be given, as only the abstracts of measurements are sent to the Office of Account. And further, the existing method of working up Repair Estimates by the Central Office is calculated to weaken the sense of responsibility of the Executive Engineer. The subordinate makes the measurements, and the Central Office the estimates, so that there is nothing left to the Executive Engineer to do. And as he has had great relief afforded him in accounts of late years, the Governor General in Council considers that it will be best to leave with him the entire preparation of estimates.



*Proceedings of the Madras Government, Public Works Department, 28th February* 1862.

10. The preparation of and responsibility for estimates being placed on the Executive Engineers, subject to the immediate review of Superintending Engineers, all that would be required in addition would be a professional computer to check errors of calculation, both in mensuration and arithmetic. Looking to the general tendency of late regulations to enlarge the jurisdiction of the Superintending Engineer, this computer should be placed in the Office of the Superintending Engineer; but this would be an expensive arrangement, and one computer attached to the Chief Engineer's Office would be quite sufficient, and such a person, where there is none now, should be appointed accordingly. It is believed that there is in every Chief Engineer's Office a sum available to find a computer, under the head of an allowance for Draughtsmen.

11. The estimate would then come to the Central Office for the first time after sanction; the rates would be filled in by the Executive Engineer on data to be supplied by the Office of Account; the Superintending Engineer would be responsible for proper revision of these rates, while the arithmetical check would be performed in the Chief Engineer's Office.

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The following Rules are accordingly now published, in supercession of those now in force:—

1. The allotment in the Budget of a Local Government for repairs will be made upon approximate estimate, based upon an average of former years for the whole Province, and an allotment will be made by the Local Government to each Division, of the maximum limit of expenditure.

2. No particular date will be laid down by the Government of India for the preparation and submission of the detailed Repair Estimates, but each Local Government will fix its own time for receiving the different estimates, according to the nature of the work (*i. e.* whether periodical repairs to buildings, or renewal of road metal, &c.)

3. Each estimate will include the work to be done during the official year, and ordinarily, all annual repairs must be completed by the 30th April of that year; but in special cases, Superintending Engineers may authorize an estimate to be held in force until the 15th June of the following year.

4. As the detailed annual estimates are received, the local Government must re-consider the Budget allotment for repairs, and, where, necessary, obtain the sanction of Supreme Government to re-adjustment of Budget sub-heads. But Local Administrations should use every means in their power to avoid a demand for an increase to the Budget allotment for this head of expenditure, and any tendency to an increase in repair estimates should be very carefully scrutinised.

5. Controllers will audit the total expenditure on repairs of each Division against the local Government's Divisional allotment, and the repairs of each work against the detailed estimates of that work.

6. The particular attention of the heads of Local Administrations and of the Officers of the Department is directed to the necessity for requiring estimates for repairs to be punctually submitted. It is considered that *periodical* repairs need never, as a rule, be commenced before the estimates are sanctioned and in cases of special repairs, no delay should be permitted in the submission of the estimate. Controllers are required to report all cases of repairs undertaken without estimates, in their monthly Reports.*

* Ordered in Circular No. 102 of 15th November 1861.

7. Estimates are to be prepared in future for repairs (as well as for original works) entirely by Executive Engineers.

8. The Office of Account will furnish Executive Engineers with priced lists of stock materials for their guidance, on or about the 1st May of each year; these lists are to hold good for the year, or are to be amended half-yearly, as may be found convenient, but no change should be made in the prices to be estimated or charged for stock materials at any intermediate period, except in special cases.

9. The scrutiny and criticism of all estimates, both as to rates and design will rest with Superintending Engineers. They will be responsible that no rise of rates is permitted without satisfactory explanation being forthcoming from the Officer submitting the estimate.

10. Whenever the rate shown in an estimate is in excess of that previously obtaining in a Division, the estimate must be accompanied by a detailed statement giving an analysis which it is estimated will make up the rate in question, and this analysis should be carefully scrutinised by the Superintending Engineer.

11. Estimates for repairs will be finally dealt with by Superintending Engineers, as has been prescribed in Circular No: 4 of 16th January 1862, paragraph 2, Section V., but they will be passed on to the Chief Engineer's Office, to be checked in the arithmetical calculations. After this check, and correction if necessary, the estimate will be transferred to the Controller's Office, where the abstract of it will be recorded; it will then be returned to the Executive Engineer.

12. Estimates for new works not exceeding Rupees 5,000 will be finally dealt with by Superintending Engineers, so far as the engineering merits of the design and the rates are concerned (subject of course to such review as the Head of the Department may give), but they will be sent to the Chief Engineer's Office for check in the measurements and calculations. After being passed by Government, they will be transferred to the Controller's Office.

13. With estimates for new works exceeding Rupees 5,000, the final responsibility for the design and cost will rest, as heretofore, with the Chief Engineer.

14. One or more Estimators will be attached to the Office of the Chief Engineer for the purpose of checking the calculations and measurements in estimates. The expense of these must be met, where they do not already exist, by a re-distribution of duties in the Chief Engineer's Office.

15. Although the nominal duty of checking estimates has by these rules been removed from Controllers, it will still be their duty to scrutinise carefully all rates in estimates against which they have to audit charges, and to bring to notice all variations between the different Stations, or increase in the amounts of repairs, which seem to call for it, and in this, as in all other ways, as the Financial Officers of the Department, to aid the Chief Engineer and Local Administration in preventing unnecessary increase of expenditure.

16. Estimates to be accompanied by a statement showing how the estimated rate is obtained for each of the principal items of work.

17. These Rules to come into effect in the present year, as regards the period for which annual repair estimates are to have force, and as soon as effect can be given to the orders on all other points.

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Ordered that the foregoing Resolution be forwarded to Local Governments and Administrations noted in the margin, for information and guidance, and to the Governments of Madras and Bombay for information.

Governments of Bengal, N. W. P., and Punjab.
Governor, Straits Settlements.
Chief Commissioners, Oudh and Central Provinces.
Commissioners, Pegu, T. and M. Provinces, and Mysore.
Resident at Hyderabad

(True Extract.)

(Signed) H. YULE, Lieut.-Colonel,
*Secretary to the Government of India.*

To the Secretary to the Government of Madras.

No. 463.

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ORDER THEREON, 28th February 1862, No. 333 c.

Ordered to be recorded.

(Signed) W. H. HORSLEY, Lieut.-Colonel,
*Secretary to Government.*

# CIRCULAR No. 9 of 1862.

## EXTRACT FROM THE PROCEEDINGS OF THE RIGHT HON'BLE THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

PUBLIC WORKS DEPARTMENT,
*Fort William, 27th January* 1862.

*General.*

Read the following papers relative to a proposed change in the rules in force as regards the annual expenditure on repairs:—

| | | | |
|---|---|---|---|
| Govt. of Bengal, | No. | 3810, | dated 3rd November 1859. |
| P. W. D. Circular | Nos. | 8076—8083, | dated 22nd November 1859. |
| Bengal | No. | 2851, | dated 18th July 1860. |
| Do. | " | 4126, | " 5th October 1860. |
| N. W. P. | " | 529 A, | " 27th March " |
| Punjab | " | 23—126, | " 19th January 1860. |
| Straits | " | 9, | " 11th " " |
| Oudh | " | 261, | " 31st March 1860. |
| Pegu | " | 206, | " 23rd April " |
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| Mysore | " | 41, | " 15th February 1860. |
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RESOLUTION.—The Governor General in Council has lately had under consideration proposals received from some of the Local Governments and Administrations to alter the existing rules for preparing Estimates of Repairs, as well as those which relate to the preparation and scrutiny of Estimates for new works. The following reasons have been advanced in favour of the changes proposed.

2. First, as regards the Repair Estimates. The present system of preparing and dealing with them came into operation before the Budget system was thoroughly established, and the requirements of the latter render some modification of the former necessary.

3. Annual Repair Estimates are prepared for each financial year, but* they are allowed to continue in force till the 15th September of the following year; and as, in fact, they are seldom prepared before the month of September, the Estimate year is practically from September to September, while the financial year is from April to April. This difference is productive of confusion. If for example the annual Estimates amount to 10 lakhs for any Province, and the Chief Engineer adjusts his Budget so as to allow of that amount being expended, then if, say, only six lakhs of repairs are executed up to the 30th April, leaving four lakhs to be expended, the financial arrangements of the following year are to that extent deranged. This, at least, appears to be the

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case at first sight; in reality the inconvenience is not so great, because the general Budget Estimate for repairs cannot be based on the detailed Estimates. The Budget Estimates for 1861-62 were prepared in the latter end of 1860, and were passed in the beginning of 1861; but the major part of the Estimates had to be framed after the damages done by the rains of 1861 had been measured. In the present year, therefore, the actual detailed Estimates will, in those parts of the country which were visited by unusually heavy rains, be largely in excess of the Budget Estimates; the latter being probably based on the average expenditure of a term of former years, whilst the former will be exceptionally high. In other years, again, the Budget allotment may prove too large, but it will seldom or never be the exact sum required. So far, therefore, the existing arrangement is not the cause of confusion, since by no other arrangement could the Budget Repair Estimates be made to coincide in amount with the detailed Estimates. But there is this great inconvenience in the present system, that the *adjustment* of the Budget Estimate is not practicable, when the reliable data are received. As the detailed Repairs Estimates come in, it is the duty of the Local Government to compare the demands made with the Budget allotments, and to re-adjust the different sub-heads of the Budget accordingly, obtaining the sanction of the Supreme Government when necessary. But it is not possible, as matters now stand, to do this, since the different detailed Estimates remain four and half months longer in force than the Budget, and there is nothing in them to show how far they will be carried out before the financial year closes, nor can this be told at the time when the Estimates are submitted for sanction.

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9. On review of the subject, the G. G. in C. considers that this difference of procedure in dealing with the two kinds of Estimate is not desirable. It is plain that an Office of Account does not offer the best machinery for checking the measurements for Estimates of new works, and even in Repair Estimates the mere arithmetical check is of little value;

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10. The preparation of and responsibility for Estimates being placed on the Executive Engineers, subject to the immediate review of Superintending Engineers, all that would be required in addition would be a professional computer to check errors of calculation, both in mensuration and arithmetic. Looking to the general tendency of late regulations to enlarge the jurisdiction of the Superintending Engineer, this computer should be placed in the Office of the Superintending Engineer; but this would be an expensive arrangement, and one computer attached to the Chief Engineer's Office would be quite sufficient, and such a person, where there is none now, should be appointed accordingly. It is believed that there is in every Chief Engineer's Office a sum available to find a computer, under the head of an allowance for Draughtsmen.

11. The Estimate would then come to the Central Office for the first time after sanction; the rates would be filled in by the Executive Engineer on data to be supplied by the Office of Account; the Superintending Engineer would be responsible for proper revision of these rates, while the arithmetical check would be performed in the Chief Engineer's Office.

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2. No particular date will be laid down by the Government of India for the preparation and submission of the detailed Repair Estimates, but each Local Government will fix its own time for receiving the different Estimates, according to the nature of the work (i. e. whether periodical repairs to buildings, or renewal of road metal. &c.).



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3. Each Estimate will include the work to be done during the official year, and ordinarily, all annual repairs must be completed by the 30th April of that year; but in special cases, Superintending Engineers may authorise an Estimate to be held in force until the 15th June of the following year.

4. As the detailed annual Estimates are received, the Local Government must reconsider the Budget allotment for repairs, and, where, necessary, obtain the sanction of Supreme Government to readjustment of Budget sub-heads. But Local Administrations should use every means in their power to avoid a demand for an increase to the Budget allotment for this head of expenditure, and any tendency to an increase in Repair Estimates should be very carefully scrutinised.

5. Controllers will audit the total expenditure on repairs of each Division against the Local Government's Divisional allotment, and the repairs of each work against the detailed Estimates of that work.

6. The particular attention of the Heads of Local Administrations and of the Officers of the Department is directed to the necessity for requiring Estimates for repairs to be punctually submitted. It is considered that *periodical* repairs need never, as a rule, be commenced before the Estimates are sanctioned and in cases of special repairs, no delay should be permitted in the submission of the Estimate. Controllers are required to report all cases of repairs undertaken without Estimates, in their monthly Reports.*

* Ordered in Circular No. 102 of 15th November 1861.

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10. Whenever the rate shown in an Estimate is in excess of that previously obtaining in a Division, the Estimate must be accompanied by a detailed Statement giving an analysis which it is estimated will make up the rate in question, and this analysis should be carefully scrutinised by the Superintending Engineer.

11. Estimates for repairs will be finally dealt with by Superintending Engineers, as has been prescribed in Circular No. 4 of 16th

January 1862, para. 2, Section V., but they will be passed on to the Chief Engineer's Office, to be checked in the arithmetical calculations. After this check, and correction if necessary, the Estimate will be transferred to the Controller's Office, where the abstract of it will be recorded; it will then be returned to the Executive Engineer.

12. Estimates for new works not exceeding Rs. 5,000 will be finally dealt with by Superintending Engineers, so far as the engineering merits of the design and the rates are concerned, (subject of course to such review as the Head of the Department may give,) but they will be sent to the Chief Engineer's Office for check in the measurements and calculations. After being passed by Government, they will be transferred to the Controller's Office.

13. With Estimates for new works exceeding Rs. 5,000, the final responsibility for the design and cost will rest, as heretofore, with the Chief Engineer.

14. One or more Estimators will be attached to the Office of the Chief Engineer for the purpose of checking the calculations and measurements in Estimates. The expense of these must be met, where they do not already exist, by a redistribution of duties in the Chief Engineer's Office.

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16. Estimates to be accompanied by a Statement showing how the estimated rate is obtained for each of the principal items of work.

17. These Rules to come into effect in the present year, as regards the period for which annual Repair Estimates are to have force, and as soon as effect can be given to the orders on all other points.

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Ordered, that the foregoing Resolution be forwarded to Local Governments and Administrations noted in the margin, for information and guidance, and to the Governments of Madras and Bombay for information.

Governments of Bengal, N. W. P., and Punjab.
Governor, Straits Settlements.
Chief Commissioners, Oudh and Central Provinces.
Commissioners, Pegu, T. and M. Provinces, and Mysore.
Resident at Hyderabad.

(True Extract)

H. Yule *Lieut. Col.,*
*Secy. to the Govt. of India.*

To
The Secy: to the Govt.
of Madras

Public Works 1862 Dept.
Rec: of Govt. Lor. Feby.

No. 377.

From the Secretary to the
Govt. of India.

Dated 27th Jany
Received 11th Feby } 1862

No. 9.

Laying down certain Rules
for preparing estimates
of Repairs and new works.

No. 3336.

Recorded
in Fort St George
28 Feb 1862

No. 462 & 463

13th Feby 817th