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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	325	(W)	Press
B.P. No.			Mis.
Dated	7-2-	1876.	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
7th February 1876.*

No. 86. Read the following letter from Captain L. CONWAY GORDON, R.E., Controller of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 6th January 1876, No. 184 W.:—

I HAVE the honor to acknowledge the receipt of the Proceedings of Government, under date the 23rd November 1875, with regard to the detailed information required in connection with estimates, and in reply to observe that, as misapprehension would appear to exist in respect to the orders on this subject, it seems desirable to explain these orders at length.

2. For the proper accounting for the expenditure on works, and for their subsequent proper classification in the Appropriation Report, it is necessary for the sanctioning authority to give information on the following points:—

1st.—The *head of service*, i.e., whether the work is chargeable to Imperial, Irrigation, Provincial, Local or Special.

2nd.—The *fund* whether Ordinary or Loan.

3rd.—The *class* whether the work is *original* or *repair*, or "*Tools and Plant*," or &c., &c.

4th.—The *main head* whether *Military Works* or *other services*, or &c., &c.

5th.—The *sub-head* whether *Civil Buildings* or *Communications* or *Miscellaneous Public Improvements*, or &c., &c., &c.

6th.—The name of the work.

7th.—The amount of the estimate sanctioned.

8th.—In the case of works costing over Rupees 10,000, or in any exceptional cases when desired by Government, the cost of the *items* of the estimate as shown in an item estimate thereof.

3. With regard to the classification on the first five points, the details of which are given in the enclosed statement showing the classification of Imperial and Irrigation Works, I may remark that, as a whole, this classification is never given. The only information given is a classification under the following heads:—

Irrigation.

Military Works.

Civil Works.

Account.

Establishment.

a classification which evidently carries one back to a time when there was but one Public Works Budget, when there were no Provincial Works, and when Irrigation Works were included in what is now technically called the *Imperial Budget*.

4. I am aware that it may be pointed out that from the name or description of the work, from allusions made in the correspondence that accompanies the Government order, and sometimes from the headings given in the abstract estimate when a copy of the estimate is forwarded, the classification of the work can in most cases be gathered. And in this office, where great attention has necessarily to be paid to the subject, this is undoubtedly the case.

5. But even in this office the classification cannot always be clearly ascertained. To mention a few instances during the past two or three months. The Government

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order may sanction the work from *Repair* funds, while the estimate which accompanies the Government Order may describe the work as *original*.—(G.O., No. 3,398, of 30th October 1875.) An amount sanctioned for tools and plant may be classified as "*Account*."—(G.O., No. 3,206, of 9th November 1875, see also G.O., No. 2,772, dated 1st October 1874.) An *Imperial* work, judging from the appropriation made in the same order, may appear as *Provincial*.—(G.O., No. 3,206, dated 9th November 1875.) A similar case was brought to the notice of Government in G.O., No. 3,050, of 28th October 1875. The entire classification may be altogether doubtful, as in G.O., No. 143, of 25th October 1875, and G.O., No. 189, dated 27th September 1875.

6. The difficulties experienced by this office are of course increased in the case of the executive officers who have but little time to devote to these details. Any errors in classification made in the divisional offices are not known to this office till receipt of the monthly accounts, in other words, till the expenditure has been incorrectly entered in every book in the divisional office. Before the audit note on one month's accounts can reach the divisional office the error has been repeated in the next month's accounts, and in this way references and clerical work are greatly increased.

7. From the station points not being properly opened, the traffic runs off the line, and the whole of the staff have at once to leave their ordinary duties to work at the screw-jacks and levers that are required to put the battered rolling stock again on the rails and to clear and repair the line.

8. As regards the sixth point, *i.e.*, the name of the work, the importance of having a *brief* distinctive heading has been before noticed. The first abstract estimate I take up out of a number of others is headed:—*Cost of constructing an additional room to Serjeant's Mess, head-quarters of a Brigade and one Battery, Royal Horse Artillery, in the Ulsoor Barrack at Bangalore*.—(G.O., No. 3,477, of 7th December 1875.) It is to be remembered that whatever heading the estimate bears as it leaves the Government office is copied and recopied in full, month after month, in every return and statement in which the work appears, and it is only necessary to glance at the form of the schedule of expenditure to see how a long heading like the above increases the expenditure on stationery.

9. The information to be given to this office on the seventh point, *i.e.*, the amount of the estimate, is obviously an absolute essential. But even this is not always stated. Take for instance G.O., No. 3,291, of 17th November 1875. In this case, in the letter from the District Engineer, the amount of the estimate forwarded to Government for sanction is not mentioned. The Government Order merely states *the estimate is sanctioned*. No advice is given as to its amount. As another instance, G.O., No. 3,291, of 9th November 1875, may be quoted, in which the amount of the estimate is not mentioned. In other cases some doubt is raised from the amount of the abstract not agreeing with the amount mentioned in the Government Order. For instance, G.O., No. 40, of the 7th October 1875. The amount sanctioned in the Government Order is Rupees 860, the amount of the abstract estimate which accompanies the Government Order is Rupees 1,330, which had been altered in pencil to Rupees 860.

10. In addition to the above orders, I may mention G.O., No. 2,941, of 1st October 1875. In this case, after two orders had been passed with reference to the lower subordinate establishment of the Madura District, it is evident that

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did the Government know what the establishment of the district was, nor did either the Controller or the District Engineer know what establishment Government intended to sanction. The cause that produced the confusion in this case, *i.e.*, the difficulty of clearly conveying ideas in correspondence is not unusual; it is only what should be looked for in dealing with a large body of men and what if not guarded against will continue to produce the same results. It is in cases of this sort that system should step in with a printed form, and by thus furnishing each officer with an easy *memoria technica* of all the points on which Government requires information should prevent them from forgetting to communicate details, omitted only because these details are so well known to themselves. Were it the rule for all proposals for changes of establishment to be submitted to Government in a form similar to Public Works Form, No. 77, such a case could not have occurred.

11. As regards the eighth point, it is unnecessary to make any remarks, as it has been lately decided that copies of abstract estimates are to be supplied to me by the District Engineers.

12. Believing the simplification of business and the reduction of clerical work throughout the department are objects that Government has as much at heart as I have myself, I have little hesitation in again recommending to Government that in sanctioning estimates the classification of the expenditure should always be given in a systematic manner, and that error should not, so to speak, be courted by leaving the staff to pick out the classification from a variety of sources more or less sufficient. A small slip, such as I enclose, printed and attached to each manuscript Government Order sanctioning expenditure would be sufficient to ensure systematic attention being paid to all the foregoing points. To print the information thus given in the margin of the Government Order would at least be as easy as to print a classification which has been long since abandoned, and which outside the Secretariat's office has no meaning whatever.

13. I feel that in thus dwelling prominently upon details, it is extremely difficult to convey an adequate sense of their importance. Viewed in connection with one item of expenditure these details appear paltry and insignificant. But a wider view will show that the mass of work which has to be carried out in the different offices is in reality nothing but an aggregation of these insignificant details—any friction which imperceptibly increases the size of each molecule appreciably increases the bulk of the whole mass. I should, I think, be wanting in my duty to this Government did I not point out in the most forcible way in my power that a want of system and of attention to details really means waste; waste in the worst sense of the word of all the resources which Government has at its command for the prosecution of Public Works.

Head of service. _____
Fund. _____
Class. _____
Main-Head. _____
Sub-Head. _____
Name of work. _____
Amount—Rupees _____
To be carried out by the _____ Department.

CLASSIFICATION OF IMPERIAL OUTLAY, IRRIGATION BRANCH.

Fund—Class—Main-Head—Sub-Head.

CAPITAL—EXTRAORDINARY.

I.—WORKS.

(1.) Head Works.

- A. Preliminary Expenses.
- B. Land.
- C. Works.
- K. Buildings.
- O. Miscellaneous.
- P. Maintenance.

(2.) Main Canals and Branches.

(Each Main Canal and Branch being kept distinct.)

- A. Preliminary Expenses.
- B. Land.
- D. Regulators.
- E. Falls and Weirs.
- F. River and Hill Torrent Works.
- F(1). Other Cross Drainage Works.
- G. Bridges.
- H. Escapes.
- I. Navigation Works.
- J. Mills.
- K. Buildings.
- L. Earthworks.
- M. Plantations.
- N. Tanks and Reservoirs.
- O. Miscellaneous.
- P. Maintenance.

(3.) Distributaries.

(Each being kept distinct.)

- A. Preliminary Expenses.
- B. Land.
- C. Works.
- L. Earthworks.
- O. Miscellaneous.
- P. Maintenance.

(4.) Drainage and Protective Works.

(Each being kept distinct.)

- A. Preliminary Expenses.
- B. Land.
- C. Works.
- L. Earthworks.
- O. Miscellaneous.
- P. Maintenance.

(OR IN THE CASE OF TANKS, RESERVOIRS, EMBANKMENTS, AND DRAINAGE WORKS NOT IN
CONNEXION WITH CANALS.)

- A. Preliminary Expenses.
- B. Land.
- C. Masonry Works [other than Buildings.]
- H. Buildings.
- L. Earthworks.

Fund—Class—Main-Head—Sub-Head.

II.—ESTABLISHMENT.

(5.) Direction and Account.

Chief Engineer.

- Chief Engineer and Assistant.
- Office Establishment.
- Travelling Allowances.
- Presidency House-rent and Local Allowances.
- Contingencies.

Superintending and District Engineers.

- Superintending or District Engineer and Assistant's.
- Office Establishment.
- Travelling Allowances.
- Presidency House-rent and Local Allowances.
- Contingencies.

Accounts.

- Controller, Deputy Controller, and Assistants.
- Accountants.
- Office Establishment.
- Travelling Allowances.
- Presidency House-rent and Local Allowances.
- Contingencies.

(6.) Executive Establishment.

- Engineering Establishment.
- Upper Subordinate Establishment.
- Lower Subordinate Establishment.
- Petty Establishment.
- Accountants.
- Office Establishment.
- Travelling Allowances.
- Presidency House-rent and Local Allowances.
- Contingencies.

(7.) Medical Establishment.

- Surgeons, Assistant Surgeons, and Hospital Assistants.
- Travelling Allowances.
- Presidency House-rent and Local Allowances.
- Contingencies.

(8.) Special Survey Establishment ... {To be sub-divided as in the case of Executive Establishment.

(8½.) Special Field Survey Establishment .. Do. do.

III.—TOOLS AND PLANT.

- (9.) Navigation Plant.
- (10.) Mill Plant.
- (11.) Railway Plant and Rolling Stock.
- (12.) Miscellaneous.
- (13.) Repairs and Carriage [when not chargeable to particular works.]

IV.—SUSPENSE ACCOUNTS.

- (14.) Stock.
- (15.) Stock Purchases and Sales.
- (16.) Miscellaneous Advances.*
- (17.) London Invoices.
- (18.) London Stores.

V.—RECEIPTS ON CAPITAL ACCOUNT.

- (19.) Sales of Buildings, [the original cost of which was debited to Capital.]
- (20.) Rents of Buildings, [previous to Canals being brought into operation.]
- (21.) Sales of Tools and Plant, [the original cost of which was debited to Capital.]
- (22.) Miscellaneous Refunds, [of Outlay debited to Capital, and which cannot be credited to the particular work for which the Refund is made.]

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Fund—Class—Main-Head—Sub-Head.

VI.—CHARGES NOT DEBITABLE TO BUDGET GRANT.

- (23.) Capitalisation of abatement of Land Revenue.
- (24.) Exchange, [on Payments in England.]
- (25.) Leave and Pension Allowances.

VII.—INTEREST, [previous to work being brought into operation.]

CAPITAL—ORDINARY.

I.—WORKS.

II.—ESTABLISHMENT.

III.—TOOLS AND PLANT.

IV.—SUSPENSE ACCOUNTS.

V.—RECEIPTS ON CAPITAL ACCOUNT.

VI.—CHARGES NOT DEBITABLE TO BUDGET GRANT.

VII.—INTEREST.

VIII.—PROFIT AND LOSS.

REVENUE.

I.A.—EXTENSIONS AND IMPROVEMENTS.

(1.) Head Works.

- B. Land.
- C. Works.
- K. Buildings.

(2.) Main Canals and Branches.

(Each being kept distinct.)

- B. Land.
- D. Regulators.
- E. Falls and Weirs.
- F. River and Hill Torrent Works.
- F(1). Other Cross Drainage Works.
- G. Bridges.
- H. Escapes.
- I. Navigation Works.
- J. Mills
- K. Buildings.
- L. Earthworks.
- M. Plantations.
- N. Tanks and Reservoirs.

(3.) Distributaries.

(Each being kept distinct.)

- B. Land.
- C. Works.
- L. Earthworks.

(4.) Drainage and Protective Works.

(Each being kept distinct.)

- B. Land.
- C. Works.
- L. Earthworks.

I.B.—MAINTENANCE AND REPAIRS.

(1.) Head Works.

- C. Works.
- K. Buildings.

Divided under main heads in the same way as under Extraordinary.

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Fund—Class—Main-Head—Sub-Head.

(2.) Main Canals and Branches.

(Each Main Canal and Branch being kept distinct.)

- C. Works, [other than the following]
- I. Navigation Works.
- J. Mills.
- K. Buildings.
- L. Earthworks.
- M. Plantations.
- N. Tanks and Reservoirs.

(3.) Distributaries.

(Each being kept distinct.)

- C. Works.
- L. Earthworks.

(4.) Drainage and Protective Works.

(Each being kept distinct.)

- C. Works.
- L. Earthworks.

I.C.—COMPENSATION.

II.—ESTABLISHMENT.

(5.) Direction and Account.

(6.) Executive Establishment.

(7.) Medical Establishment.

7A.—Revenue Establishment.

- Revenue Superintendents, Deputy Collectors, and Deputy Magistrates.
- Duffadars, Peons, Ameens, and inferior servants.
- Travelling Allowances.
- Presidency House-rent and Local Allowances.
- Contingencies.
- Fees and Allowances for collection of revenue.

7B.—Navigation Establishment.

- Traffic Manager and Assistants, Toll Collectors, and other Establishments.
- Establishment for opening locks and sluices.
- Travelling Allowances.
- Presidency House-rent and Local Allowances.
- Contingencies.

7C.—Plantations.

- Foresters, Gardeners, &c.
- Travelling Allowances.
- Presidency House-rent and Local Allowances.
- Contingencies.

7D.—Mills and Machinery.

III.—TOOLS AND PLANT.

9. Navigation Plant.

10. Mill Plant.

11. Railway Plant and Rolling Stock.

12. Miscellaneous.

13. Repairs and Carriage.

ORDINARY AGRICULTURAL.

(For which no Capital or Revenue Accounts are kept.)

ORIGINAL WORKS.

REPAIRS.

ESTABLISHMENT.

TOOLS AND PLANT.

PROFIT AND LOSS.

SUSPENSE ACCOUNTS.

In cases where a distinct establishment is employed solely for Revenue purposes, the heads should be the same as those under the corresponding main head of Capital, otherwise the proportion of the charge for Establishment should be entered as one item only.

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Fund—Class—Main-Head—Sub-Head.

IRRIGATION.

Capital Extraordinary.
(1.) Works.
(2.) Main Canals and branches.
(B.) Land.
Land for extension of Coringa Canal.
Estimate No.—GD. of 1875-76, Rs. 17,028.

Examples.

IRRIGATION.

Revenue.
(I.A.) Extensions and Improvements.
(3.) Distributaries.
(C.) Works.
Repairing the masonry works of Chandamur
distribution channel.
Estimate No. — K S. of 1875-76, Rs. 556.

CLASSIFICATION OF IMPERIAL OUTLAY, BUILDINGS AND ROADS
BRANCH.

Fund—Class—Main-Head—Sub-Head.

ORDINARY.

ORIGINAL WORKS.

Military.

Fortifications.
Military Buildings.
Accommodation for European Infantry.
Do. do. do. Cavalry.
Do. do. do. Artillery.
Do. do. Native Infantry.
Do. do. do. Cavalry.
Do. do. General purposes.
Quarters for officers.
Buildings for staff purposes.
Commisariat buildings.
Ordnance buildings.
Rest-houses.
Miscellaneous.

Military Roads.

Cantonment Roads.
Other Roads.

Miscellaneous—Military.

Other Services.

Civil Buildings.
Postal.
Telegraph.
Communications.
Miscellaneous Public Improvement.

REPAIRS.

Military.

Fortifications.
Military Buildings [sub-divided as above].
Military Roads [sub-divided as above]
Compensation for rent of quarters.
Military Subordinates.
Medical do.
Rent of buildings for accommodation of troops.
Miscellaneous—Military.

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Fund—Class—Main-Head—Sub-Head.

Other Services.

Civil Buildings.
Postal.
Telegraph.
Communications.
Miscellaneous Public Improvement.

ESTABLISHMENT.
TOOLS AND PLANT.
PROFIT AND LOSS.
SUSPENSE ACCOUNTS.

[Subdivided under Military and Other Services.]

EXTRAORDINARY.

ORIGINAL WORKS.

*Military.** [Subdivided as above.]

Other Services.

Civil Buildings.*
Postal.
Telegraph.
Communications.*
Miscellaneous Public Improvement.

ESTABLISHMENT.
TOOLS AND PLANT.
SUSPENSE ACCOUNTS.

[Subdivided under Military and Other Services.]

Examples.

IMPERIAL—ORDINARY.

Original Works.
Military—Infantry.
Hospital at Bellary.
Estimate No.—BL. of 1875-76, Rs. 690.

IMPERIAL—ORDINARY.

Repairs.
Civil Buildings—Postal.
Repairing Post Office at Chinnamanur.
Estimate No.—M.D. of 1875-76, Rs. 210.

No. 87.

ORDER THEREON, 7th February 1876, No. 325.

ACCOUNT, No. 6-C.

THE Governor in Council entirely
concurs in the recommendations made by
the Controller in this letter, and sees no
difficulty, under proper arrangements, in carrying them into effect. They may be thus
summarized.

2. The sanctioning authority to give, in the order conveying sanction to estimates,
information on the following points:—

(a.) *Heads of service.*

Fund.

Class.

Main-Head.

Sub-Head.

Name of Work.

Amount—Rupees

To be carried out by

Department.

* These headings will seldom, if ever, be required.

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- (b.) In the case of works costing over Rupees 10,000, or in any exceptional cases when desired by the Government or the District Engineer, the cost of the items of the estimate as shown in an item estimate thereof.
- (c.) Proposals for changes in establishments to be submitted in Government of India Public Works Form No. 77.

3. Further proposals, having in view the systematizing of details in respect to estimates, have been approved in separate Proceedings, *vide* G.Os. Nos. 3,290 of 16th and 3,351 of 23rd November 1875.

4. All estimates submitted to Government by local officers should be drawn up in accordance with these orders, and authorized classifications for "Imperial Irrigation" and "Imperial Buildings and Roads." The revised classification of Provincial outlay is printed in full in G.O., No. 3,411, dated 30th November 1875.

5. The attention of all officers is called to the Controller's remarks in paragraph 8 as to the necessity for conciseness in the descriptive headings of estimates.

6. The proposals now sanctioned will be carried out in their entirety from the 1st March, by which time it is hoped the necessary preliminary arrangements will have been completed. Seeing that, as pointed out by the Controller in paragraph 13 of his letter, it is only by attention to details that economy of labor can be ensured, the Governor in Council will require a strict observance on the part of all officers concerned of the course of procedure now laid down.

7. The Controller will communicate by memorandum with the Chief Engineer in cases of error or departure from the prescribed course.

8. With reference to the remarks in paragraph 3 of the Controller's letter, it is observed that the marginal notes printed in the Proceedings of Government have reference, not to the classification of expenditure, but to the classification of the Proceedings themselves. To the present time the classification of expenditure has not been shown in the Proceedings of Government, but the above orders will, it is hoped, secure for the future due attention being paid to this important subject.

(True Extract.)

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

To the Controller of Public Works Accounts.

- „ District Engineers.
- „ Consulting Architect.
- „ Chief Engineer for Irrigation.
- „ Consulting Engineer for Railways.
- „ Examiner of Railway Accounts.

To all Departments of the Secretariat.

Exd. S. T. Austin.

Spare Copies

Resubmitted for final
approval.

1st March has been
substituted for 15th February.

Approved

MW

No. 184 W.

FROM

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

TO

The Secretary to Government
Public Works Department

FORT SAINT GEORGE, 6 January 1875.

Sir,

I have the honor to acknowledge the receipt of the Procurement of Government order date the 23^d November 1874 with regard to the detailed information required in connection with Estimates, and in reply to observe that as misapprehension would appear to exist in respect to the orders on this subject, it seems desirable to explain these orders at length.

For the proper accounting for the expenditure on Works, and for their subsequent proper classification in the Appropriation Report, it is necessary for the sanctioning authority to give information on the

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P. 7th Feb 76 B. 867

following points.

1st The head of service. i.e., whether the work is chargeable to Imperial, Irrigation, Provincial, Local or Special.

2nd The fund. whether Ordinary or Extraordinary.

3rd The class. whether the work is original or repair, or tools and plant or etc.

4th The main head. whether Military Works or other services or etc.

5th The subhead, whether Civil Buildings or Communications or Miscellaneous Public Improvements or etc.

6th The name of the work.

7th The amount of the estimate sanctioned.

8th In the case of works costing over Rs 10,000 or in any exceptional cases when desired by Government, the cost of the items of the estimate as shown in our item estimate thereof.

9. With regard to the classification on the first five points, the details of which are given in the enclosed.

Statement showing the classification of Imperial and Irrigation Works. I may remark that as a whole, this classification is never given. The only information given is a classification under the following heads.

Irrigation

Military Works.

Civil Works.

Account

Establishment.

A classification which evidently carries me back to a time when there was but one Public Works Budget, when there were no Provincial Works, and when Irrigation Works were included in what is now technically called the Imperial Budget.

4. I am aware that it may be pointed out that from the name or description of the work, from allusions made in the correspondence that accompanies the Government order, and sometimes from the headings given in the Abstract estimate when a copy of the estimate is forwarded, the classification of

the work can in most cases be gathered.
And in this Office, where great attention
has necessarily to be paid to the subject -
this is undoubtedly the case.

5. But even in this Office the classi-
fication cannot always be clearly ascer-
tained. So mention a few instances.
The Government Order may sanction the
work from Repair funds, while the
estimate which accompanies the Govern-
ment Order may describe the work
as Original (Government Order No 3398 of
30th October 1875). An amount sanctioned
for tools and plant may be classified
as Account (Government Order No 3206
of 9th November 1875. See also Government
Order No 2772 dated 1st October 1875). Or
Imperial work, judging from the
appropriation made in the same
order may appear as Commercial.
(Government Order No 3206 dated 9th
November 1875). A similar case was
brought to the notice of Government
in Government Order No 3550 of 5th

28th October 1875. The entire classification
may be altogether doubtful, as in Govern-
ment Order No 143 of 25th October 1875 and
Government Order No 189 dated 27th
September 1875.

6. The difficulties experienced
by this Office are of course increased
in the case of the Executive Officers
who have but little time to devote to
these details. Any error in classifica-
-tion made in the Divisional Offices
are not known to this Office till receipt
of the monthly accounts, in other words,
till the expenditure has been incorrectly
entered in every book in the Divisional
Office. Before the audit note on our
monthly accounts can reach the Di-
-visional Office, the error has been
repeated in the next month's accounts,
and in this way references and
clerical work are greatly increased.

7. From the station points not
being properly opened, the traffic runs
off the line, and the whole of the staff
have at once to leave their ordinary

duties to work at the saw-picks and
levers that are required to put the battered
rolling stock again on the rails and
to clear and repair the line.

8. As regards the 6th point i.e. the
name of the work, the importance of
having a brief distinctive heading has
been before noticed. The first abstract
estimate I take up out of a number
of others is headed. Cost of constructing
an additional room to servants' mess
and kitchen of a Brigade and a battery
Royal Horse Artillery in the Barracks
at Bangalore. (Government Order No. 3477
of 7th December 1875). It is to be remarked
that whatever heading, the estimate bears
as it leaves the Government Office, is copied
and repeated in full month after month
in every return and statement in which
the work appears, and it is only nec-
essary to glance at the form of the
schedule of expenditure to see how a
long heading like the above increases
the expenditure on stationery.

9. The information to be given to
this Office on the 7th point i.e. the

amount of the estimate is obviously an
absolute essential. But even this is
not always stated. Take for instance
Government Order No. 3291 of 17th November
1875. In this case, in the letter from the
District Engineer, the amount of the
estimate forwarded to Government for
sanction is not mentioned. The Govern-
ment Order merely states the estimate is
sanctioned. No advice is given as to its
amount. As another instance Government
Order No. 64 of 7th November 1875 may be
quoted, in which the amount of the esti-
mate is not mentioned. In other cases,
some doubt is raised, from the amount
of the abstract estimate not agreeing
with the amount mentioned in the Government
Order. For instance, Government Order
No. 40 of 7th October 1875. The amount
sanctioned in the Government Order
is Rs 860, the amount of the abstract
estimate which accompanied the
Government Order is Rs 1330, which had
been altered in pencil to Rs 1170.

10. In addition to the above orders.

I may mention Government Order No. 2749
of 15th October 1875. In this case after two
orders had been passed with reference
to the Lower Subordinate Establishment
of the Madras District, it was evident
that neither did the Government know
what the Establishment of the Dis-
trict was, nor did either the Controller
or the District Engineer know what
Establishment Government intended
to sanction. The cause that produced
the confusion in this case, i.e. the diffi-
culty of clearly conveying ideas in
correspondence, is not unusual, it is
only what should be looked for in
dealing with a large body of men
and what if not guarded against,
will continue to produce the same re-
sults. It is in cases of this sort that
systems should step in, with printed
forms and by thus furnishing each
Officer with an easy memory-technique
of all the points on which Government
requires information should prevent
them from forgetting to communicate
details, omitted only because these

details are so well known to themselves.
Here is the rule for all proposals for changes
of Establishment to be submitted to
Government in a form similar to Public
Works Form No. 77 such a case could not
have occurred.

11. As regards the 8th point, it is
unnecessary to make any remarks,
as it has been lately decided that
copies of Abstract Estimates are to
be supplied to me by the District
Engineers.

12. Regarding the simplification of
business and the reduction of clerical
work throughout the Department are
objects that Government has as much
at heart as I have myself, I have
little hesitation in again recommend-
ing to Government that in sanctioning
Estimates the classification of the
expenditure should always be given
in a systematic manner, and that
error should not, so to speak, be
courted by leaving the staff to pick
out the classifications from a variety
of sources more or less sufficient.

A small slip, such as I enclose, printed and attached to each manuscript Government order sanctioning expenditure would be sufficient to ensure systematic attention being paid to all the foregoing points. To print the information thus given in the margins of the Government order would at least be as easy as to print a classification which has been long since abandoned and which outside the Secretariat's Office has no meaning whatever.

13. I feel that in thus dwelling promiscuously upon details, it is extremely difficult to convey an adequate sense of their importance. Viewed in connection with our items of expenditure these details appear paltry and insignificant. But a wider view will show that the mass of work which has to be carried out in the different Offices is in reality nothing but an aggregation of these insignificant details. Any friction which imperceptibly

increases the size of each molecule appreciably increases the bulk of the whole mass. I should, I think, be wanting in my duty to this Government and I not point out in the most forcible way in my power that a want of system and of attention to details really means waste, ^{waste} in the worst sense of the word of all the resources which Government has at its command for the prosecution of Public Works.

I have the honor to be
Sir

Your most obedient servant

Lowry-Jordan

Controller P. W. Accounts

9/6/11

30 Nov/75 No 654-658
 23 do/ " " 528-529
 16 do/ " " 408-409
 30 do/ " " 627-630
 9 do/ " " 229-230
 1 Oct/74 " 23-24
 28 do/76 " 464-465
 26 do/ " " 143
 27 Sept/ " " 189
 7 Dec/ " " 128-131
 17 Nov/ " " 410-411
 9 do/ " " 64
 7 Oct/ " " 40
 15 do/ " " 247-248

G. W. 1876 Dept
 No. 80

From
 The Controller of
 P.W. Accounts
 Address

To
 The Secretary to Govt
 P.W. Department

No 184 W.

Dates 6
 Recd 7 { January 1876

£. 2. 1

Estimates. Offering
 observations and
 the detailed infor-
 mation required in
 connection with

No 86

Head of Service
 Fund
 Class
 Mainhead
 Sub-head
 Name of Work
 Amount-Rs
 To be carried out by the
 Department

No 825 7. 2. 76

2712
No 353

Financial Department.

Official Memorandum

With reference to para 2
G.O. of 14th February 1876. No 325.
P.W.D., the Chief Secretary re-
quests to be informed whether
it is intended that the Govern-
ment in sanctioning Estimates
in any Department or for
works to be executed from
Provincial, Local or Special
funds shall "give information"
on the points detailed - and
if

30 Nov 75 No 664-658
25 Dec 75 528-529

R. W. 1876 Dept

1876 Dept
Memo
From to 14/76
The Chief Secy to
Govt

Dated 25 Feb 1876
Recd 26 Dec 1876

No 353

Requesting certain
information in regard to
the details required in
connection with Estimates
sanctioned in any Deptt or
for works to be executed
from Provincial, Local or
Special Funds.

No. 7 Feb 76 B. 180

He No 325. 7. 2. 76

N.

Official Memorandum.

The undersigned has the
honor to inform the Chief
Secretary in reply to his official
Memorandum No 353 of 25th Inst.
that para 2 of G. O. of 7th Feb 1876
No 325 contemplates that
Government in sanctioning
Estimates in any Department
or for works to be executed
from Provincial, Local or
Special shall give information
on the points detailed; and
that the information in question
is intended for the Account Deptt.

For Secy to Govt
Feb 1876

Majr Genl. R. B.
Secretary to Government B.P.M.

To
The Chief Secretary
to Government.

Classification of IMPERIAL Outlay, Irrigation Branch.

Fund—Class—Main-Head—Sub-Head.

CAPITAL—EXTRAORDINARY.

I.—WORKS.

(1.) Head Works.

- A. Preliminary Expenses.
- B. Land.
- C. Works.
- K. Buildings.
- O. Miscellaneous.
- P. Maintenance.

(2.) Main Canals and Branches.

(Each Main Canal and Branch being kept distinct.)

- A. Preliminary Expenses.
- B. Land
- D. Regulators.
- E. Falls and Weirs.
- F. River and Hill Torrent Works.
- F₍₁₎. Other Cross Drainage Works.
- G. Bridges.
- H. Escapes.
- I. Navigation Works.
- J. Mills.
- K. Buildings.
- L. Earthworks.
- M. Plantations.
- N. Tanks and Reservoirs.
- O. Miscellaneous.
- P. Maintenance.

No. 7 - Feb 76 B & 80

Name of Work

Fund—Class—Main-Head—Sub-Head.

(3.) *Distributaries.*

(Each being kept distinct.)

- A. Preliminary Expenses.
- B. Land.
- C. Works.
- L. Earthworks.
- O. Miscellaneous.
- P. Maintenance.

(4.) *Drainage and Protective Works.*

(Each being kept distinct.)

- A. Preliminary Expenses.
- B. Land.
- C. Works.
- L. Earthworks.
- O. Miscellaneous.
- P. Maintenance.

(OR IN THE CASE OF TANKS, RESERVOIRS, EMBANKMENTS, AND
DRAINAGE WORKS NOT IN CONNEXION WITH CANALS.)

- A. Preliminary Expenses.
- B. Land.
- C. Masonry Works [other than Buildings.]
- H. Buildings.
- L. Earthworks.

-II.—ESTABLISHMENT.

(5.) *Direction and Account.*

Chief Engineer.

- Chief Engineer and Assistant.
- Office Establishment.
- Travelling Allowances.
- Presidency House-rent and Local Allowances.
- Contingencies.

Superintending and District Engineers.

- Superintending or District Engineer and Assistants.
- Office Establishment.
- Travelling Allowances.
- Presidency House-rent and Local Allowances.
- Contingencies.

Fund—Class—Main-Head—Sub-Head.

Accounts.

- Controller, Deputy Controller, and Assistants.
- Accountants.
- Office Establishment.
- Travelling Allowances.
- Presidency House-rent and Local Allowances.
- Contingencies.

(6.) *Executive Establishment.*

- Engineering Establishment.
- Upper Subordinate Establishment.
- Lower Subordinate Establishment.
- Petty Establishment.
- Accountants.
- Office Establishment.
- Travelling Allowances.
- Presidency House-rent and Local Allowances.
- Contingencies.

(7.) *Medical Establishment.*

- Surgeons, Assistant Surgeons, and Hospital Assistants.
- Travelling Allowances.
- Presidency House-rent and Local Allowances.
- Contingencies.

(8.) *Special Survey Establishment* ... } *To be sub-divided as in the case of Executive Establishment.*(8½.) *Special Field Survey Establishment* ... } *Do. do.*

III.—TOOLS AND PLANT.

- (9.) *Navigation Plant.*
- (10.) *Mill Plant.*
- (11.) *Railway Plant and Rolling Stock.*
- (12.) *Miscellaneous.*
- (13.) *Repairs and Carriage [when not chargeable to particular works.]*

IV.—SUSPENSE ACCOUNTS.

- (14.) *Stock.*
- (15.) *Stock Purchases and Sales.*
- (16.) *Miscellaneous Advances.*
- (17.) *London Invoices.*
- (18.) *London Stores.*

Fund—Class—Main-Head—Sub-Head.

V.—RECEIPTS ON CAPITAL ACCOUNT.

- (19.) *Sales of Buildings*, [the original cost of which was debited to Capital.]
- (20.) *Rents of Buildings*, [previous to Canals being brought into operation.]
- (21.) *Sales of Tools and Plant* [the original cost of which was debited to Capital.]
- (22.) *Miscellaneous Refunds*, [of Outlay debited to Capital, and which cannot be credited to the particular work for which the Refund is made.]

VI.—CHARGES NOT DEBITABLE TO BUDGET GRANT.

- (23.) *Capitalization of Abatement of Land Revenue.*
- (24.) *Exchange*, [on Payments in England.]
- (25.) *Leave and Pension Allowances.*

VII.—INTEREST, [previous to work being brought into operation.]

CAPITAL—ORDINARY.

- I.—WORKS.
- II.—ESTABLISHMENT.
- III.—TOOLS AND PLANT.
- IV.—SUSPENSE ACCOUNTS.
- V.—RECEIPTS ON CAPITAL ACCOUNT.
- VI.—CHARGES NOT DEBITABLE TO BUDGET GRANT.
- VII.—INTEREST.
- VIII.—PROFIT AND LOSS.

Divided under
main heads
in the same
way as under
Extraordinary.

REVENUE.

I.A.—EXTENSIONS AND IMPROVEMENTS.

(1.) *Head Works.*

- B. Land.
- C. Works.
- K. Buildings.

Fund—Class—Main-Head—Sub-Head.

(2.) *Main Canals and Branches.*
(Each being kept distinct.)

- B. Land.
- D. Regulators.
- E. Falls and Weirs.
- F. River and Hill Torrent Works.
- F⁽¹⁾. Other Cross Drainage Works.
- G. Bridges.
- H. Escapes.
- I. Navigation Works.
- J. Mills.
- K. Buildings.
- L. Earthworks.
- M. Plantations.
- N. Tanks and Reservoirs.

(3.) *Distributaries.*
(Each being kept distinct.)

- B. Land.
- C. Works.
- L. Earthworks.

(4.) *Drainage and Protective Works.*
(Each being kept distinct.)

- B. Land.
- C. Works.
- L. Earthworks.

I.B.—MAINTENANCE AND REPAIRS.

(1) *Head Works.*

- C. Works.
- K. Buildings.

(2.) *Main Canals and Branches.*

(Each Main Canal and Branch being kept distinct.)

- C. Works, [other than the following.]
- I. Navigation Works.
- J. Mills.
- K. Buildings.
- L. Earthworks.
- M. Plantations.
- N. Tanks and Reservoirs.

Fund—Class—Main-Head—Sub-Head.

- (3.) *Distributaries.*
(Each being kept distinct.)

C. Works.
L. Earthworks.

- (4.) *Drainage and Protective Works.*
(Each being kept distinct.)

C. Works.
L. Earthworks.

I.C.—COMPENSATION.

II.—ESTABLISHMENT.

- (5.) *Direction and Account.*
(6.) *Executive Establishment.*
(7.) *Medical Establishment.*

In cases where a distinct establishment is employed solely for Revenue purposes, the heads should be the same as those under the corresponding main head of Capital, otherwise the proportion of the charge for Establishment should be entered as one item only.

7A.—*Revenue Establishment.*

Revenue Superintendents, Deputy Collectors, and Deputy Magistrates.
Duffadars, Peons, Ameens, and inferior servants.
Travelling Allowances.
Presidency House-rent and Local Allowances.
Contingencies.
Fees and Allowances for collection of revenue.

7B.—*Navigation Establishment.*

Traffic Manager and Assistants, Toll Collectors, and other Establishments.
Establishment for opening locks and sluices.
Travelling Allowances.
Presidency House-rent and Local Allowances.
Contingencies.

7C.—*Plantations.*

Foresters, Gardeners, &c.
Travelling Allowances.
Presidency House-rent and Local Allowances.
Contingencies.

7D.—*Mills and Machinery.*

III.—TOOLS AND PLANT.

9. *Navigation Plant.*
10. *Mill Plant.*
11. *Railway Plant and Rolling Stock.*
12. *Miscellaneous.*
13. *Repairs and Carriage.*

Fund—Class—Main-Head—Sub-Head.

ORDINARY AGRICULTURAL.

(For which no Capital or Revenue Accounts are kept.)

ORIGINAL WORKS.

REPAIRS.

ESTABLISHMENT.

TOOLS AND PLANT.
Profit and Loss.

SUSPENSE ACCOUNTS.

Examples.

IRRIGATION.

Capital Extraordinary.

- (1) Works.
(2) Main Canals and branches.
(B) Land.

Land for extension of Coringa Canal.

Estimate No.—GD. of 1875-76,
Rupees 17,028.

IRRIGATION.

Revenue.
(I.A.) Extensions and Improvements.

(3.) Distributaries.

(C.) Works.

Repairing the masonry works of Chandamur distribution channel.

Estimate No. — K S. of 1875-76, Rupees 556.

Pro. 7- Feb

Channel of river

Classification of IMPERIAL Outlay, Buildings and Roads Branch.

Fund—Class—Main-Head—Sub-Head.
ORDINARY.

ORIGINAL WORKS.

Military.

Fortifications.

Military Buildings.

Accommodation for European Infantry.
Do. do. do. Cavalry.
Do. do. do. Artillery.
Do. do. Native Infantry.
Do. do. do. Cavalry.
Do. do. General purposes.

Quarters for officers.
Buildings for staff purposes.
Commissariat buildings.
Ordnance buildings.
Rest-houses.
Miscellaneous.

Military Roads.

Cantonment Roads.
Other Roads.

Miscellaneous—Military.

Other Services.

Civil Buildings.

Postal.
Telegraph.

Communications.

Miscellaneous Public Improvement.

REPAIRS.

Military.

Fortifications.

Military Buildings [sub-divided as above.]

Military Roads [sub-divided as above.]

Compensation for rent of quarters.

Military Subordinates.
Medical do.

Rent of buildings for accommodation of troops.

Miscellaneous—Military.

Fund—Class—Main-Head—Sub-Head.
Other Services.

Civil Buildings.

Postal.
Telegraph.

Communications.

Miscellaneous Public Improvement.

ESTABLISHMENT.

TOOLS AND PLANT.

PROFIT AND LOSS.

SUSPENSE ACCOUNTS.

[Subdivided under Military and Other Services]

EXTRAORDINARY.

ORIGINAL WORKS.

Military.* [sub-divided as above.]

Other Services.

Civil Buildings.*

Postal.
Telegraph.

Communications.*

Miscellaneous Public Improvement.

ESTABLISHMENT.

TOOLS AND PLANT.

SUSPENSE ACCOUNTS.

[Subdivided under Military and Other Services]

Examples.

IMPERIAL—ORDINARY.

Original Works.

Military—Infantry.

Hospital at Bellári.

Estimate No. — BL. of 1875-
76, Rupees 690.

IMPERIAL—ORDINARY.

Repairs.

Civil Buildings—Postal

Repairing Post Office at Chinna- manúr.

Estimate No. — MD. of 1875-
76, Rupees 210.

* These headings will seldom, if ever, be required.

Madras—Printed by E. KERS, at the Government Press.

No. 7 - Feb.

Classified by...

No. 325 Public Works Dept
Proceedings of the Board of Government

Under date the 7 Feb 76.

Read the following:-

From
The Controller of Accounts (H. No. 18, W. d. 6 Jan 76)

The Governor in Council
intensely concurs in the recom-
mendations made by the
Controller in this letter, and
assents readily, under proper
arrangements, in carrying them
into effect. They may be thus
summarized.

2. The sanctioning authority
to give in the order conveying
sanction to Estimates informa-
tion on the following points:-

- (a) Heads of Service
- Fund
- Class
- Main head
- Sub. head
- Name of work

M 80/76

No. 7 - Feb 76

No 7 - Feb 76 P. No 807

Amount to ..

To be carried out by—Dept.

(b) In the case of works costing over Rs 10,000 or in any exceptional cases when desired by the Government the cost of the items of the Estimate as shown in an item Estimate thereof.

(c) Proposals for changes in Establishments to be submitted in Government of India Public Works Form No 77

3. Further proposals having in view the systematizing of details in respect to Estimates have been approved in separate Proceedings vide G.O. Nos 3290 of 16th and 3357 of 23rd Nov 1875.

4. All Estimates submitted to Government by local Officers should be drawn up in accordance with these orders, and authorized Classifications for

or the District Engineer

for "Imperial, Imperial" and "Imperial Buildings and Roads".

The revised classification of Provincial Outlay is printed in full in G.O. No 3411 dated 30 November 1875.

~~5. With reference to the~~ remarks in para 3 of the Controller's letter it is observed that the headings Imperial, Military, Civil Works, Accounts, Establishment have been laid down for adoption by the Government of India, with a view apparently of separation of the Proceedings among the several branches of the Secretariat. No change is therefore admissible in this connection without their sanction.

5. The attention of all Officers is called to the Controller's remarks in para 8 as to the

G.O. 640 app^y March 1868
1606-12 June -
1989-11 July -
2352-14 Aug -

necessity for conciseness in the descriptive headings of estimates

6. The proposals now sanctioned will be carried out in their entirety from the ^{1st February} ~~beginning~~ ^{1st March} of the ensuing financial year, by which time it is hoped the necessary preliminary arrangements will have been completed. Seeing that, as printed out by the Controller in para 13 of his letter, it is only by attention to details that economy of labor can be insured, the Governor in Council will require a strict observance on the part of all officers concerned of the course of procedure now laid down.

7. The Controller will communicate by memo with the Chief Engineer in cases of error or departure from the prescribed course.

8. ←

S.M.W.

1886-87

X-Attch 10-1-76

→ In the reference to the remarks in para 3 of the Controller's letter, it is desired that the marginal notes printed in the Proceedings of Govt have reference, not to the classification of expenditure, but to the classification of the Proceedings themselves - At the present time, the classification of expenditure has not been shown in the Proceedings of Govt, but the above orders will, it is hoped, secure for the future due attention being paid to this important subject -

Lil.
32

Contl. of Expend 13
Electric Engineers 130
Ex. Secy. General 3
Comptroller 3
Chief of Engineering 2
Comptroller for Govt 7
Ex. Secy. General 1
All Depts of the Secretary 1

17-2-76

25-77
C11080.



Govt. of Madras.

PUBLIC WORKS.

To *Comr. Madras*

at

Dated

By

Recd.

For

G. O. 7th July 1876, No. 325

Nos. 31 87.

*Reminders. - Passing
Order on letter from
the Comr. of P.W.D.
receiving receipt and
all communications regarding
the detailed information
required in connection
with —*