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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No.	2217 W	Press.
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Dated	22.9.1980	197.

Not to be folded or roughly handled

62

2217

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

22nd September 1880, No. 2,217 W.

General.
Account.

Read the following paper:—

No. 117. Proceedings of the Government of India in the Public Works Department (General—Account), dated Simla, 5th August 1880, Nos. 345—47 A.—G.
Annual Appropriation and Outlay Accounts, Imperial Buildings and Roads Branch, Madras, for the year 1878-79.

Note by Major A. J. FILGATE, R.E., Officiating Accountant-General, Public Works Department, on the Imperial Appropriation and Outlay Accounts, Buildings and Roads Branch, Madras, for the year 1878-79,—No. 468 G., dated Simla, 12th July 1880.

THE original budget grant for the Buildings and Roads Branch was passed for expenditure—

	RS.
In India	8,67,524
In England	476
	8,68,000
Making a total of ...	8,68,000
During the course of the year the net additional allotment amounted to	51,000
leaving the final grant at close of year	9,19,000

against which the expenditure has been Rs. 6,94,666, or Rs. 2,24,334 less than the final grant.

2. The outlay of the year, arranged by heads of service, is compared with the original and final grants and with the outlay of two preceding years in the following abstract:—

	1878-79.			1877-78.	1876-77.
	Original Grant.	Final Grant.	Outlay.		
	RS.	RS.	RS.	RS.	RS.
<i>Military—</i>					
Original works	2,99,370	2,94,152	2,17,110	3,05,898	2,90,575
Repairs	2,50,000	2,51,484	2,00,779	2,40,403	2,32,256
Establishment	1,37,342	1,47,342	1,69,998	1,53,120	1,62,822
Tools and Plant	10,000	13,734	15,731	15,176	25,367
Profit and Loss	...	...	...	...	...
Suspense	...	...	...	— 11,258	13,758
Total	6,96,712	7,06,712	6,03,618	7,03,329	7,24,778

		1878-79.			1877-78.	1876-77.
		Original Grant.	Final Grant.	Outlay.		
<i>Other Services—</i>		RS.	RS.	RS.	RS.	RS.
Civil Buildings.	Original works.	81,013	80,959	23,384	26,879	27,698
	Repairs	30,000	26,950	12,734	8,888	3,170
Miscellaneous Public Improvements.	Original works.	21,000	20,900	— 147	132	2,055
	Repairs	1,250	1,350	166	97	— 597
Establishment		33,315	76,315	45,062	16,134	20,202
Tools and Plant		2,228	3,332	1,335	1,718	3,389
Profit and Loss		...	...	...	...	...
Suspense		2,482	2,482	8,514	— 31,800	— 76,991
Total ...		1,71,288	2,12,288	91,048	22,048	— 21,074
<i>Total—</i>						
Original works		4,01,383	3,96,011	2,40,347	3,32,909	3,20,328
Repairs		2,81,250	2,79,784	2,13,679	2,49,388	2,34,829
Establishment		1,70,657	2,23,657	2,15,060	1,69,254	1,83,024
Tools and Plant		12,228	17,066	17,066	16,894	28,756
Suspense		2,482	2,482	8,514	— 43,068	— 63,233
Profit and Loss		...	...	...	...	...
Total ...		8,68,000	9,19,000	6,94,666	7,25,387	7,03,704
Total ... { In India		8,67,524	9,19,000	6,86,875	6,59,150	6,89,994
... { In England		476	...	7,791	66,237	13,710
		8,68,000	9,19,000	6,94,666	7,25,387	7,03,704

3. The following table shows the degree of adherence to the original and final budget estimates under the head Original Works :—

	Number of Works.	Original Budget Grant.	Final Budget Grant.	Outlay.
<i>Works entered in the Budget Estimate on which no expenditure was incurred—</i>		RS.	RS.	RS.
Military	12	65,690	18,200	...
Civil Buildings	14	28,500	23,540	...
Miscellaneous Public Improvements	1	5,000	5,000	...
	27	99,190	46,740	...
<i>Works entered in the Budget Estimate on which expenditure was incurred—</i>				
Military	11	1,08,750	1,13,990	66,672
Civil Buildings	8	21,350	19,796	6,779
Miscellaneous Public Improvements	1	15,000	15,000	40
	20	1,45,100	1,48,786	73,491
<i>Works not entered in the Budget Estimate on which expenditure was incurred—</i>				
Military	14	...	76,577	1,06,126
Civil Buildings	6	...	13,887	12,829
Miscellaneous Public Improvements	...	...	...	— 187
	20	...	90,464	1,18,768

	Number of Works.	Original Budget Grant.	Final Budget Grant.	Outlay.
<i>Minor Works—</i>		RS.	RS.	RS.
Military	...	1,24,930	85,385	44,312
Civil Buildings	...	31,163	23,736	3,776
Miscellaneous Public Improvements	...	1,000	900	...
	...	1,57,093	1,10,021	48,088

4. Of the 47 major works provided for in the original budget grant, only 20 works were undertaken, and an outlay of Rs. 73,491 was incurred upon them; but 20 major works which were not provided for in the budget estimate were also undertaken during the year at a cost of Rs. 1,18,768. Nine of these were new works, and 11 were works begun in the previous year.

5. The short outlay on Original Works and Repairs has been explained by the Examiner to be due to the orders of the Government of India restricting expenditure, and also to estimates and plans of proposed works not having been sanctioned. The expenditure on famine relief works, which has been charged against the Imperial Budget Grant, amounted to Rs. 57,238.

6. The following works were carried out during the year without sanctioned estimates :—

Re-roofing the old hospital, Poonamallee	...	...	...	RS. 913
Road from near Kavali to the salt platform	...	...	...	4,969

7. The charge for establishment has been—

Military	...	...	...	...	1,69,998
Other Services	...	...	...	...	45,062
					2,15,060

and the charge for Tools and Plant—

Military	...	...	...	...	15,731
Other Services	...	...	...	...	1,335
					17,066

8. The cost of important works completed during the year, compared with their original and final estimates, is as follows :—

	Number of Works.	Aggregate of Original Estimates.	Aggregate of Final Estimates.	Aggregate Cost.	Difference between Cost and Original Estimates.	Percentage of that Difference on Original Estimates.
		RS.	RS.	RS.	RS.	RS.
<i>Works completed for less than Original Estimates—</i>						
Military	4	21,260	21,260	19,685	— 1,575	7.4
Civil Buildings	2	14,985	14,985	9,304	— 5,681	37.9
	6	36,245	36,245	28,989	7,256	20.0

4 PUBLIC WORKS DEPARTMENT, 22ND SEPTEMBER 1880, No. 2,217 W.

	Number of Works.	Aggregate of Original Estimates.	Aggregate of Final Estimates.	Aggregate Cost.	Difference between Cost and Original Estimates.	Percentage of that Difference on Original Estimates.
		RS.	RS.	RS.	RS.	RS.
<i>Works completed for more than Original Estimates—</i>						
Military ...	4	47,685	47,685	48,716	1,031	2.2
Civil Buildings ...	2	5,560	9,610	9,051	3,491	62.7
	6	53,245	57,295	57,767	4,522	8.5
<i>Total—</i>						
Military ...	8	68,945	68,945	68,401	544	.8
Civil Buildings ...	4	20,545	24,595	18,355	2,190	10.6
	12	89,490	93,540	86,756	2,734	3.0

PUBLIC WORKS REVENUE.

9. Compared with the original estimate, the receipts have been as follow :—

	Budget Estimate.	ACTUAL RECEIPTS.		
		Military.	Other Services.	Total.
	RS.	RS.	RS.	RS.
Rents of buildings the returns from which are not expected to yield any interest on cost of construction.	22,297	22,137	...	22,137
Casual rent of buildings	2,031	...	38	38
Sales of buildings	154	6,212	...	6,212
Sales of tools and plant	707	...	...	...
Sales of old materials	12,868	753	656	1,409
Exchange	142	...	2,520	2,520
Recoveries of deferred fees from students of the Royal Indian Engineering College.	1,220	...	4,114	4,114
Fines, refunds, and miscellaneous	10,225	217	188	29
Revenue realised in Civil Department	96	...	56	56
Value of materials from old buildings	260	...	...	...
Total ...	50,000	29,319	7,196	36,515

10. It is explained by the Examiner, Public Works Accounts, Madras, that "the greater portion of this deficiency no doubt arises from the fact that in this year all divisions have been classed as Provincial, and therefore some of the receipts estimated under Imperial have most likely been credited to Provincial."

RESOLUTION.—A large proportion of the total outlay on Original Works was incurred on works not entered in the budget estimate, and this indicates that the budget was not a reliable forecast of the operations of the year.

2. The Civil Buildings completed during the year are shown, by the table given in paragraph 8 of the note, to have been in some cases 62.7 per cent. in excess of, and in others 37.9 per cent. less than, the amounts of the original sanctioned estimates. These results do not show that care in the preparation of estimates which is desirable.

3. The statement of the Examiner in paragraph 10 requires investigation. If any Imperial funds have been wrongly credited to Provincial revenues, the error should be rectified. The Government of India requests explanation on this point.

ORDER.—Ordered that the foregoing be communicated to the Government of Madras for information and guidance.

Ordered also that a copy be forwarded to the Department of Finance, and the Accountant-General, Public Works Department, for information.

(Signed) A. FRASER, Major-General, R.E.,
Secy. to the Govt., of India.

To the Secretary to the Government of Madras.

No. 118. ORDER THEREON, 22nd September 1880, No. 2,217 W.

COMMUNICATED to the Officers of the Public Works Department.

2. The following are the completed works alluded to by the Government of India as being abnormally in excess or below the sanctioned estimates :—

	Original Estimate.	Outlay.	More.	Less.	Per cent.
	RS.	RS.	RS.	RS.	
Opening the bar at Ennore ...	2,960	5,520	2,560	...	62.7
Constructing groyne work at Ennore ...	2,600	3,531	931	...	
	5,560	9,051	3,491	...	
Closing the Vedarniem salt canal ...	10,000	5,270	...	4,730	37.9
Completing the Pulyankal catch drain at Merkanam.	4,985	4,034	...	951	
	14,985	9,304	...	5,681	

3. The Superintendent of Works, Buckingham Canal, and the Superintending Engineer, Third Circle, will explain the causes of the deviations.

4. The Examiner, Public Works Accounts, will explain whether any Imperial funds have been wrongly credited to Provincial Revenues and, if so, the circumstances under which this has been done.

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

To Superintending Engineers.
To the Superintendent of Works.
" Examiner of Public Works Accounts.

Exd. E. C. Shunker.
Spare Copies

GENERAL
ACCOUNT.

Gobt. of (1880) Madras.
PUBLIC WORKS.

To
SUPERINTENDING ENGINEERS,
&c., &c., &c.

Dated September, 22nd.

Issued

Recd.

Encl.

G. O., 22nd September 1880, No. 2,217 W.

SEPTEMBER.
Nos. 117-118.

Annual Appropriation and Outlay Accounts,
Imperial Buildings and Roads Branch,
Madras, for 1878-79.—Orders of the
Government of India on the — communi-
cated to the officers of the Public Works
Department with remarks.

[Est. Wks. Form No. 111.]

GOVT.
OF MADRAS.

18

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 30th AUGUST 1880

OFFICE NOTE No. 472

To

BY.

KEEP WITH

Genl. No.

dated

18

THE COMPLETED WORKS ALLUDED
TO BY THE GOVERNMENT OF INDIA THE
OUTLAY OF WHICH IS 62.7 PER CENT
IN EXCESS AND 37.9 PER CENT LESS
THAN ORIGINAL ESTIMATES ARE THE
WORKS DETAILED BELOW AND WHICH WILL
BE FOUND IN PAGE 33 OF THE IMPERIAL
APPROPRIATION AND OUTLAY ACCOUNTS
FOR 1878-79.

Original
Estimate of the Govt.

Opening the local branch	2960	1520	2500	100%
Construction of groyne work at	2500	5531	31	52.7
Amount	5531	700	3400	
Opening the Madras branch	10000	5270	1700	100%
Completing the Suburban branch	1985	4000	700	37.9
Catch Train and Madras branch	14185	9270	5000	

M.

30/8

FOR OFFG.C.

Recd.
27-8
30-8

W.B.
30/8

Nos. 345-47 A.—G.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, August 5th, 1880.

Annual Appropriation and Outlay Accounts, Imperial Buildings and Roads Branch, Madras, for the year 1878-79.

Read the following:—

Note by Major A. J. Filgate, R.E., Officiating Accountant General, Public Works Department, on the Imperial Appropriation and Outlay Accounts, Buildings and Roads Branch, Madras, for the year 1878-79,—No. 468G., dated Simla, 12th July 1880.

The original budget grant for the Buildings and Roads Branch was passed for expenditure—

	Rs.
In India	8,67,524
„ England	476
Making a total of ...	8,68,000

During the course of the year the net additional allotment amounted to 51,000

leaving the final grant at close of year 9,19,000

against which the expenditure has been Rs. 6,94,666, or Rs. 2,24,334 less than the final grant.

2. The outlay of the year, arranged by heads of service, is compared with the original and final grants and with the outlay of two preceding years in the following abstract:—

	1878-79.			1877-78.	1876-77.
	Original Grant.	Final Grant.	Outlay.		
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Military—</i>					
Original works	2,99,370	2,94,152	2,17,110	3,95,898	2,90,575
Repairs	2,50,000	2,51,484	2,00,779	2,40,403	2,32,256
Establishment	1,37,342	1,47,842	1,69,998	1,53,120	1,62,522
Tools and Plant	10,000	13,734	15,731	15,176	2,667
Profit and Loss	...	...	...	...	...
Suspense	...	...	...	—11,258	13
Total	6,96,712	7,06,712	6,03,618	7,05,339	7,24,778

	1878-79.			1877-78.	1876-77.
	Original Grant.	Final Grant.	Outlay.		
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Other Services—</i>					
Civil Buildings { Original works	81,013	80,959	23,384	26,879	27,698
{ Repairs ...	30,000	26,950	12,734	8,888	3,170
Miscellaneous Public { Original works	21,000	20,900	—147	132	2,055
{ Repairs ...	1,250	1,350	166	97	—597
Establishment ...	33,315	76,315	45,062	16,134	20,202
Tools and Plant ...	2,228	3,332	1,335	1,718	3,389
Profit and Loss ...	...	...	...	...	...
Suspense ...	2,482	2,482	8,514	—31,800	—76,991
Total ...	1,71,288	2,12,288	91,045	22,048	—21,074
<i>Total—</i>					
Original works ...	4,01,383	3,96,011	2,40,347	3,32,909	3,20,328
Repairs ...	2,81,250	2,79,784	2,13,679	2,49,388	2,34,829
Establishment ...	1,70,657	2,23,657	2,15,000	1,69,254	1,88,024
Tools and Plant ...	12,228	17,066	17,066	16,894	28,756
Suspense ...	2,482	2,482	8,514	—13,058	—63,233
Profit and Loss ...	...	...	...	...	...
Total ...	8,68,000	9,19,000	6,94,666	7,25,387	7,03,704
Total ... { In India ...	8,67,524	9,19,000	6,86,875	6,59,150	6,89,994
 { „ England ...	476	...	7,791	66,237	13,710
	8,68,000	9,19,000	6,94,666	7,25,387	7,03,704

3. The following table shows the degree of adherence to the original and final Budget-Estimates under the head Original Works :—

	Number of Works.	Original Budget Grant.	Final Budget Grant.	Outlay.
		Rs.	Rs.	Rs.
<i>Works entered in the Budget Estimate on which no expenditure was incurred—</i>				
Military ...	12	65,690	18,200	...
Civil Buildings ...	14	28,500	23,540	...
Miscellaneous Public Improvements	1	5,000	5,000	...
	27	99,190	46,740	...
<i>Works entered in the Budget Estimate on which expenditure was incurred—</i>				
Military ...	11	1,08,750	1,13,090	66,672
Civil Buildings ...	8	21,350	19,796	6,779
Miscellaneous Public Improvements	1	15,000	15,000	40
	20	1,45,100	1,48,786	73,491
<i>Works not entered in the Budget Estimate on which expenditure was incurred—</i>				
Military ...	14	...	76,577	1,06,125
Civil Buildings ...	6	...	13,587	12,829
Miscellaneous Public Improvements	...	...	...	—187
	20	...	90,464	1,18,768
<i>Minor Works—</i>				
Military ...	...	1,24,930	85,385	44,312
Civil Buildings ...	...	31,163	23,736	3,776
Miscellaneous Public Improvements	...	1,000	900	...
	...	1,57,093	1,10,021	48,088

4. Of the 47 major works provided for in the original budget grant, only 20 works were undertaken, and an outlay of Rs. 73,491 was incurred upon them; but 20 major works which were not provided for in the Budget Estimate were also undertaken during the year at a cost of Rs. 1,18,768. Nine of these were new works, and 11 were works begun in the previous year.

5. The short outlay on Original Works and Repairs has been explained by the Examiner to be due to the orders of the Government of India restricting expenditure, and also to estimates and plans of proposed works not having been sanctioned. The expenditure on famine relief works, which has been charged against the Imperial budget grant, amounted to Rs. 57,238.

6. The following works were carried out during the year without sanctioned estimates :—

	Rs.
Re-roofing the old hospital, Poonamalle	913
Road from near Kavuli to the salt platform	4,969

7. The charge for establishment has been—

	Rs.
Military	1,69,993
Other Services	45,062
	2,15,060

and the charge for Tools and Plant—

	Rs.
Military	15,731
Other Services	1,335
	17,066

8. The cost of important works completed during the year, compared with their original and final estimates, is as follows :—

	Number of Works.	Aggregate of Original Estimates.	Aggregate of Final Estimates.	Aggregate cost.	Difference between cost and Original Estimates.	Percentage of that difference on Original Estimates.
		Rs.	Rs.	Rs.	Rs.	Rs.
<i>Works completed for less than Original Estimates—</i>						
Military	4	21,260	21,260	19,685	—1,575	7.4
Civil Buildings	2	14,985	14,985	9,304	—5,681	37.9
	6	36,245	36,245	28,989	7,256	20.0
<i>Works completed for more than Original Estimates—</i>						
Military	4	47,685	47,685	48,716	1,031	2.2
Civil Buildings	2	5,560	9,610	9,651	3,491	62.7
	6	53,245	57,295	57,767	4,522	8.5
<i>Total—</i>						
Military	8	68,945	68,945	68,401	544	.8
Civil Buildings	4	20,545	24,595	18,355	2,190	10.6
	12	89,490	93,540	86,756	2,734	3.0

PUBLIC WORKS REVENUE.

9. Compared with the original estimate, the receipts have been as follows:—

	Budget Estimate.	ACTUAL RECEIPTS.		
		Military.	Other Services.	Total.
	Rs.	Rs.	Rs.	Rs.
Rents of buildings the returns from which are not expected to yield any interest on cost of construction.	22,297	22,137	...	22,137
Casual rent of buildings	2,031	...	38	38
Sales of buildings	154	6,212	...	6,212
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Sales of old materials	12,868	753	656	1,409
Exchange	142	...	2,520	2,520
Recoveries of deferred fees from students of the Royal Indian Engineering College.	1,220	...	4,114	4,114
Fines, Refunds and Miscellaneous	10,225	217	—188	29
Revenue realized in Civil Department	96	...	56	56
Value of materials from old buildings	260	...	...	...
Total	50,000	29,319	7,196	36,515

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3. The statement of the Examiner in paragraph 10 requires investigation. If any Imperial funds have been wrongly credited to Provincial revenues, the error should be rectified. The Government of India request explanation on this point.

ORDER.—Ordered that the foregoing be communicated to the Government of Madras for information and guidance.

Ordered also that a copy be forwarded to the Department of Finance, and the Accountant General, Public Works Department, for information.

Sen. Hasan Major-General, R.E.,
Secy. to Govt. of India.

N^o 345 A.S.

To. The Secretary to the Govt. of Madras.
P. Madan

22/17
7

No. 339

To C

R. No. 469 of 80-81



GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

To
P.W.D.
18 AUG 80
No. 5217

Nos. 345-47 A.-G.
Dated SIMLA, August 5th, 1880.
Received

Can you give us
the names of the works
alluded to by the Govt of
India as being in same
cases 62.7 per cent in excess
of estimate, and in others
37.9 per cent less than
estimate. vide para 2
of Resolution.

Lg M.
23.8.80.

O. No. 2472-30-8-80
Suppl appropriation & Outlay for 1878-79.

Orders on the Annual Appropriation and Outlay
Accounts, Imperial Buildings and Roads Branch,
Madras, for 1878-79.

G. C. B. Press, Simla,--No. 58, P. W. D., A. B.,--19-8-80-85.

Cir 17.9.80. Rte 20.9.80-
24/8

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PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 22nd Sept^r 80
Read the following:—

From,

The Government
of India

(G.O. Nos. 345-47 A.
7th August 1880.)

Communicated to
the officers of the P.W.
Department.

The following
are the completed
works alluded to by
the Government of
India as being
abnormally in
excess or below the

sanctioned

R.S.

To

sanctioned estimates.

Opening the bar at Ennore	Original Estimate 3,960	outlay - more 5,520 - 2,560	per cent
Constructing groynes work at Ennore	2,600	3,531 - 931	62.7
	5,560	9,051 - 3,491	
Closing the Vedarni Salt Canal	10,000	5,270 - 4,730	per cent
Completing the Palyankal catch drain at Met Kanam	4,985	4,034 - 951	37.9
	14,985	9,304 - 5,681	

3. The Superintendent of Works, Buckingham Canal, and the Superintending Engineer B. Circle will explain the causes of the deviations.

4. The Examiner, P.R. Accounts will explain whether any Imperial funds have been wrongly credited to

P.L. 27/6

Provincial Revenues and, if so, the circumstances under which this has been done.

D. 14.7

M.

16/9/80

Supdt. Eng. ✓
 Supt. of Works ✓
 Exr. P.R. Accts. ✓
 Dated 2-10-80

M.

2212
10

Oct 17.9.80 - Oct 20.9.80

0.15-9.80 R6 24/8

24/8

0.15-9.80 R6 24/8

2217

Gobt. of 1880 Madras.

PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O., 22nd Sept 1880, No. 22174.

Nos. 117-118

Annual
Appropriation &
Out Lay Accounts;
Impl Buildings
Roads Branch
Madras for 1878-79.

Orders of the Govt
on the — Command
to the Officers of the
PW Deptt with the
Remands.

12/12