

(1) பக்கங்களின் எண்ணிக்கை

18

(2) புதுக்கித் திருப்பிய நாள்

செப்டம்பர்/99

(3) ஆதாரம் குறிப்பவர் கருக்கொண்டம்

செ

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D

திரு

அரசாணை எண்.	60	அச்சகம்
மு. கோப்புத் தாள் எண்.		பலகை
நாள் :	10.1.1894	199

மடிக்கவோ சுண்டபடி கையாளவோ கூடாது.

9/1/01

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ஆவண. கா. 1-18,006-6-9-90.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General
Account.

READ—the following papers:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 5th October 1893, No. 1248 C.

With reference to G.O., No. 1822 W., dated 12th July 1893, I beg to state that I have instructed Executive Engineers that, commencing with the accounts for August 1893, they should carry out the distribution of Establishment and Tools and Plant charges monthly in their divisional accounts; but as it is necessary to make a similar distribution of the budget grants for Establishment and Tools and Plant by funds, major heads and the heads subordinate to the major head "43. Minor Works and Navigation" so as to enable Executive Engineers to bring out a comparison of outlay with grants, I beg to point out that, unless the rule contained in Public Works Department Code, chapter XIV, paragraph 16, is followed, it will be impossible to make a correct distribution of the budget grants for Establishment and Tools and Plant.

2. In Madras, when additional grants are made from funds other than Provincial, the grants for Establishment and Tools and Plant for those funds are increased, but no corresponding reduction in the provision for Establishment and Tools and Plant for Provincial services is made at the time, the reduction being deferred till the end of the year when it is made in lump sums according as money is available. This procedure is not in accordance with the Code rule quoted above.

3. I attach a statement showing the grants for Establishment and Tools and Plant as per budget estimate and the modified grants as they stood on 31st August 1893, from which you will see that, in consequence of the procedure adopted in Madras, the total budget provision in each case has been exceeded by Rs. 6,960 and Rs. 851, respectively; and, in order to make a correct distribution to end of August 1893, I would suggest that these two amounts may be deducted from the budget provision for Provincial services and added on to the reserve with Government for expenditure on Provincial works.

4. A similar procedure should be adopted in the matter of additional grants made from funds other than Provincial during the month of September 1893.

5. The favour of very early orders is requested.

ENCLOSURE.

STATEMENT showing the grants for Establishment and Tools and Plant as per budget estimates and the modified grants at end of August 1893.

Fund and major heads.	Establishment.				Tools and Plant.			
	Budget grant.	State of grant at end of August 1893.	Mora.	Less.	Budget grant.	State of grant at end of August 1893.	Mora.	Less.
Buildings and Roads—								
44. Military Works	18,100	18,100						
45. Civil Works—								
Imperial	6,700	7,200	500		1,350	1,200		
Provincial	5,05,403	5,05,403			400	431		31
Local	4,000	3,350	1,350		1,10,013	1,10,513		500
Excluded Local Funds	479	3,340	2,861		100	375		275
Court of Wards' estate works	2,852	2,712	1,401		2	212		210
Total	5,07,634	5,42,855	2,481		1,12,765	1,12,701		790
Irrigation—								
35. Construction of Protective Irrigation Works	80,407	80,407						
42. Major Works, Working Expenses	5,07,385	5,07,379		115				
43. Minor Works and Navigation—								
Works for which Capital and Revenue Accounts are kept—								
Capital	50,998	54,955	2,563					
Revenue	56,547	54,350		2,197				
Works for which Capital and Revenue Accounts are not kept—								
Agricultural Works	5,37,850	5,37,150		700	10,113	10,070		43
49. Capital Expenditure on Public Works not charged against Revenue	56,752	58,372	1,520		2,191	4,298		105
Total	10,16,246	10,16,175	1,229		20,305	20,268		61
Grand Total	21,54,180	21,51,130	6,963		1,32,050	1,32,969		951

Office-note from the Examiner, Public Works Accounts, dated Madras, 15th November 1893, No. 1756 D.

[Your office-note No. 3504 C., dated 30th October 1893.]

As a rule, the Provincial budget provision for Establishment has been so far in excess of actuals that there is very small probability of the percentage on probable lapses from the other funds causing any excess over such provision as modified by the proposed reductions and transfers to "Reserve."

2. Besides, there is ample time between the framing of the revised estimate and the close of the year to admit (by comparison with actuals) of such further modifications as may be found necessary in order to obviate any possible excess.

3. It is always desirable that an Executive Engineer should be in a position to know exactly the state of his total outlay as compared with total grant under each fund; but this he cannot be under present arrangements as the divisional grant register must necessarily be in excess by those percentages for Imperial and other fund works for which additional funds have been allotted during the course of the year but have not been deducted *per contra* from the Provincial grant.

4. Under these circumstances, I am of opinion that the adoption of the prescribed procedure will not only rectify the irregularity described in the last paragraph, but will also admit of arrangements being made with the minimum of delay to utilize the amounts so transferred to "Reserve."

Office-note from the Examiner, Public Works Accounts, dated 18th December 1893, No. 2221 D.

Please see accompanying statement. The amount available for transfer at end of November 1893 from Provincial Establishment to "Reserve" is Rs. 458.

2. A statement showing the probable cost of establishment during the current official year based upon actual audits to date is under preparation and will shortly follow.

ENCLOSURE.

STATEMENT showing the grants for establishment as per budget estimates and the modified grants at end of November 1893.

Fund and major heads.	Establishment.			
	Budget grant.	State of grant at end of November 1893.	Mora.	Less.
Buildings and Roads—				
44. Military Works	Rs. 18,100	Rs. 17,365		Rs. 735
45. Civil Works—				
Imperial	6,700	6,490		210
Provincial	5,05,403	5,05,403		
Local	4,000	5,478	1,478	
Excluded Local Funds	479	4,985	4,506	
Court of Wards' estate works	2,852	4,268	1,401	
Irrigation—				
35. Construction of Protective Irrigation Works	80,407	80,407		
42. Major Works, Working Expenses	5,07,385	5,00,322		7,063
43. Minor Works and Navigation—				
Capital	50,998	51,690	692	
Revenue	56,547	51,675		4,871
Works for which neither Capital nor Revenue Accounts are kept—				
Agricultural Works	5,37,850	5,39,293	1,434	
49. Capital Expenditure on Public Works not charged against Revenue	56,752	72,690	6,938	
Total	2,96,698	2,92,688		3,110
Total	21,54,180	21,54,688	468	

ORDER—dated 10th January 1894, No. 60 W., Public Works.

The procedure proposed by the Examiner will, in future, be adopted.

2. The contributions to "Provincial" from other funds on account of Establishment being now in excess of the budget estimate by Rs. 458, this sum will be withdrawn from the budget grant for Provincial Establishment and added to the Provincial reserve.

3. The Examiner will submit a statement showing the amount available for transfer from Provincial Tools and Plant to the Reserve.

(True Extract.)

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

To the Examiner, Public Works Accounts.
" Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyar Project.
" the Chief Engineer for Irrigation.

Encl. G. A. Muralidharan.
Spate Copies

GENERAL
ACCOUNT.

Govt. of (1894) Madras.
PUBLIC WORKS.

Dated January, 10th.

Recd. Encl.

G.O., 10th Jan. 1894, No. 60 W.

JANUARY.

Funds

The procedure proposed by the Examiner, Public Works Accounts, as regards the reduction of the budget grants for Establishment and Tools and Plant under Provincial Civil Works whenever the contributions from other funds under those heads are increased, ordered to be adopted.

KEEP WITH

CURRENT No.

dated

189

GOVT.
OF MADRAS.

1893.

P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 5 October 1893.

OFFICE NOTE No. 1248-C

To

W.

With reference to G.O. No. 1822 W. dated 12th. July 1893, I beg to state that I have instructed Executive Engineers that, commencing with the accounts for August 1893 they should carry out the distribution of Establishment and Tools and Plant charges monthly in their divisional accounts, but as it is necessary to make a similar distribution of the Budget grants for Establishment and Tools and Plant by funds, Major heads and the heads subordinate to the Major head "43 Minor Works and Navigation" so as to enable Executive Engineers to bring out a comparison of outlay with grants, I beg to point out that unless the rule contained in P.W. D. Code, chapter XIV, para 16 is followed, it will be impossible to make a correct distribution of the Budget grants for Establishment & Tools and Plant.

2. In Madras, when additional grants are made from funds other than Provincial, the grants for Establishment and Tools and Plant for those funds are

increased but no corresponding reduction in the provision for Establishment and Tools and Plant for Provincial Services is made at the time, the reduction being deferred till the end of the year when it is made in lump sums according as money is available. This procedure is not in accordance with the code rule quoted above.

3. I attach a statement showing the grants for Establishment and Tools and Plant as per Budget estimate & the modified grants as they stood on 31st. August 1893, from which you will see that in consequence of the procedure adopted in Madras, the total Budget provision in each case has been exceeded by Rs. 6,980 and Rs. 851 respectively; and in order to make a correct distribution to end of August 1893, I would suggest that these two amounts may be deducted from the Budget provision for Provincial services and added on to the reserve with Government for expenditure on Provincial Works.

4. A similar procedure should be adopted in the matter of additional grants made from funds other than Provincial during the month of September 1893.

5. The favour of very early orders is requested.

Encls 1

Recd: 6.10.93

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6.

Statement showing the grants for Establishment and Tools and Plant as per Budget Estimates and the modified grants at end of August 1893.

Fund and Major heads	Establishment				Tools and Plant			
	Budget	Actual	Difference		Budget	Actual	Difference	
Buildings and Roads		5	4	1	5	5	0	
44 Military works	18,100	18,100	.	.	1,200	1,200	.	.
45 Civil works								
Imperial	6,700	7,210	510	.	400	431	31	.
Provincial	6,05,403	5,95,403	.	.	1,09,014	1,09,676	662	.
Local	4,100	5,150	1,050	.	100	175	75	.
Excluded Local Funds	479	3,340	2,861	.	31	215	184	.
Grant of Rupee Estate works	2,352	2,772	420	.	.	.	.	.
Total	5,37,534	5,42,965	5,431	.	11,745	12,535	790	.
Irrigation								
46 Govt of Dist. Irrigation works	80,407	80,407	.	.	.	.	.	.
47 Major works working expenses	5,07,385	5,07,270	115	.	.	.	.	.
48 Minor works and Irrigation works for which Govt. accounts are kept								
Capital	60,798	64,053	3,255	.	.	.	.	.
Revenue	66,547	64,959	1,588	.	.	.	.	.
Works for which Govt. accounts are not kept	5,37,657	5,37,180	477	.	16,114	16,070	44	.
Agricultural works	66,752	68,372	1,620	.	4,191	4,276	85	.
49 Capital Expenditure on & not charged against Revenue	296,670	295,954	716	.	.	.	.	.
Total	16,16,646	16,13,775	2,871	.	20,305	20,366	61	.
Grand Total	21,54,180	21,56,140	1,960	.	132,050	132,901	851	.

Madras
5 October 1893

Examine & W. Accounts
Madras
6/10

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O/W 8470/93

KEEP WITH

CURRENT No.

189

GOVT.
OF MADRAS.

1893.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 15 November 1893.

OFFICE NOTE No. 17502.

To

W.

Your office note No. 3504 C. dated
30th. October 1893.

As a rule, the Provincial Budget provision for Establishment has been so far in excess of actuals, that there is very small probability of the percentage on probable lapses from the other funds causing any excess over such provision as modified by the proposed reductions and transfers to "Reserve".

2. Besides, there is ample time between the framing of the revised estimate and the close of the year to admit (by comparison with actuals) of such further modifications as may be found necessary in order to obviate any possible excess.

3. It is always desirable that an Executive Engineer should be in a position to know exactly the state of his total outlay as compared with total grant under each fund; but this he cannot be under present arrangements as the Divisional grant register must

necessarily be in excess by those percentages for Imperial and other fund works for which additional funds have been allotted during the course of the year, but have not been deducted per contra from the Provincial grant.

4. Under these circumstances, I am of opinion that the adoption of the prescribed procedure will not only rectify the irregularity described in the last para, but will also admit of arrangements being made with the minimum of delay to utilize the amounts so transferred to "Reserve".

B13

Dec: 16 1893

H
15/11
C.

Feb 11

No. 3871 Cdf 18 November 1893

Please report the amount now available for transfer from Provincial Establishment to the Reserve.

17/11/93

SW

No. 2221 Dd/14-12-93

To W.

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Please see accompanying statement.

The amount available for transfer at end of November 1893 from Provincial Establishment to "Reserve" is Rs. 438.

2. A statement showing the probable cost of Establishment during the current official year, based upon actual audits to date is under preparation and will shortly follow.

G. C.

Handwritten signature

B

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3506 c 8.30.10.93
3871 c - 18.11.93
1822 v - 12.7.93

Encl 2
Decr. 18.12.93

Statement showing the grants for Establishment as per Budget Estimates and the modified grants at end of November 1893.

Fund and Major Heads	Establishment		Difference	
	Budget	Modified	more	less
Buildings and Roads				
44. Military Works	18100	17365		735
45. Civil Works				
Imperial	6700	6490		210
Provincial	5054.03	5054.03		
Local	4000	5178	1178	
Excluded Local Funds	479	4985	4506	
Court of Wards Estate Works	2852	4253	1401	
Irrigation.				
35. Construction of Irr. Works	80407	80407		
42. Major Works. Working Expenses	507385	500322		7063
43. Minor Works & Navigation				
Capital	60998	61690	692	
Revenue	66327	61676		4651
Works for which neither Capital nor Revenue account kept	537859	539293	1434	
Agricultural Works	66782	73690	6908	
49. Capital expenditure on Public Works not charged against Revenue	296698	293586		3112
Total	2154180	2154638	458	

4 50

Madras
December 1893

J. S. Herbert - Hubbard
Examined & Approved
Madras

No 60. W. of 10 January 1894

PROCEEDINGS OF THE MADRAS GOVERNMENT.

60/10 Read the following

From the P. W. Accts. No. 12480, d/5 October 1893.
Do No. 1756 D. d/15 November 1893.
Do No. 2221 D. d/16 December 1893.

6 P

The procedure proposed by the Examiners will, in future, be adopted

to 2. The contributions to Provincial from other funds on account of Establishment being now in excess of the budget estimate by Rs. 458, this sum will be withdrawn from the budget grant for Provincial Establishment, and added to the Provincial reserve.

3. The Examiners will submit

Submit a statement show-
ing the amount available
for transfer from Provin-
cial Tools and Plant to the
Reserve.

0018
28/12/98

Sir,

Transfer of funds
from 'Establishment'
to Reserve.

60
9

L.S.
18/12/98

To The Eur. P.W. Accountant
S. Enge,
C.A.
S.W. P.P. C. Enge.

SEP 13 4 1911

PUBLIC WORKS

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11/1-

10 Jan 4 60

Fund

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The procedure
 proposed by the
 E.P.W.A. as regards
 the reduction of the
 budget grants for
 Establishment and
 Tools & Plant under
 Provincial Civil Works
 whenever the con-
 tributions from
 other funds under
 those heads are
 increased or decreased

to be adopted

$$\frac{1}{2} \times \frac{1}{2} = \frac{1}{4}$$