Public Works
~~Marine~~ (1899) Department.

G.O., No. 666 W
& 667

DATED 6th March 1899

[Despatch Abstract.]

Capital & Revenue accounts of Military Buildings

Stating that the points noticed by the Govt of India in connection with the —— in charge of the P.W.D. of this Presy, ~~[illegible]~~ for the year 1897-98, will receive attention in preparing future returns & asking that the Govt of India be addressed in the matter.

Capital & Rev: accounts of Military Buildings

Submitting remarks on the observations & orders of the Govt of India in regard to certain entries in the —— in charge of the P.W.D., Madras, for the year 1897-98:

(B)

M. S.
500-23-8-97

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
G O PWA Book of Forms. returned to the Librarian of C's office 17-3-99							

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

BUILDINGS AND ROADS.
MILITARY WORKS.

Government {1899} of Madras.

PUBLIC WORKS.

Recd. } 1899.
Regd.

Enclosures

Spare copies

Letter, No. 667 W., 6th March 1899.

MARCH.

Capital and Revenue Accounts of Military Buildings

Submitting remarks on the observations and orders of the Government of India in regard to certain entries in the — in charge of the Public Works Department, Madras, for the year 1897–98.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Military Works.

Letter—from

Colonel A. W. SMART, R.E.,
Ag. Secretary to the Government of Madras,
Public Works Department,

To

The SECRETARY to the GOVERNMENT of INDIA,
Military Department.

Sir,

With reference to your letter No. 3205 M.W., dated 17th November 1898, I am directed to make the following remarks on the observations and orders of the Government of India in regard to certain entries in the Capital and Revenue Accounts for the year 1897–98 of Military Buildings in the charge of the Public Works Department, Madras:—

Class III—Officers' quarters No. II at Malapuram (item 6 of return).—The rent of Rs. 60 was charged to a Medical officer holding the relative rank of a Major. The quarters being inferior to those authorized for his grade, and the accommodation therein being sufficient for two Lieutenants, rent at Rs. 60 per mensem, equivalent to the rent chargeable to two Lieutenants, was charged (Code Volume II, Chapter X, paragraph 148).

Class V—Pension Pay Office (item 8 of return).—The remark of the Government of India is apparently based on the assumption that the cost of repairs is 3 per cent. on the capital cost. Under Public Works Code Volume I, Chapter X, paragraph 28, Rule 1 (*d*), the estimated cost of repairs has to be resorted to only when the actual cost is not known. In the present case, the information as to actuals is available, and the average cost has been calculated from the cost of repairs during the past eight years. The rent of Rs. 25 entered in the return has been arrived at as shown in the margin.

	RS.
Capital cost	2,660
(*a*) 4 per cent. on above for interest ...	106
(*b*) Actual average cost of repairs ...	175
(*c*) 10 per cent. on (*b*) for Establishment and Tools and Plant ...	18
Annual rental	299
Monthly rental $\frac{299}{12}$	25

Class III—Quarters for Sergeant Instructor at Calicut (item 7 of return).—The building, though for the first time brought on the return in the accounts for the year 1897–98, was in existence prior to 1st April 1897. The entry of the capital expenditure in column 5 would necessitate the calculation of interest on half the capital outlay. As a matter of fact, the building was in occupation since the beginning of the year, and the rent has been recovered accordingly. It seemed therefore necessary that interest should be calculated on the full capital cost for the entire year, and with this view the capital cost was shown in column 4.

2. The other points noticed by the Government of India will receive attention in preparing future returns.

I have the honour to be,
Sir,
Your most obedient servant,

(Signed) A. W. SMART, Colonel, R.E.,
Ag. Secy. to Government.

Fort St. George,
6th March 1899.

Exd. A. F. Eccleston.

G.O. 2

BUILDINGS AND ROADS.
MILITARY WORKS.

Government (1899) of Madras.

PUBLIC WORKS.

Recd. } 1899. *Enclosures*
Regd. } *Spare copies*

G.O., No. 666 W., 6th March 1899.

MARCH.

Capital and Revenue Accounts of Military Buildings

Stating that the points noticed by the Government of India in connection with the — in charge of the Public Works Department of this Presidency for the year 1897–98, will receive attention in preparing future returns, and ordering that the Government of India be addressed in the matter.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Military Works.

Read—the following papers :—

From the Secretary to the Government of India, Military Department, to the Secretary to the Government of Madras, Public Works Department, dated Simla, the 17th November 1898, No. 3205 M.W.

With reference to the Capital and Revenue Accounts for the year 1897–98 of Military buildings in the charge of the Public Works Department, Madras, let or available for rent as residences, which was submitted with your letter No. 2557 M.W., dated the 5th October 1898, I am directed to convey the following observations and orders of the Government of India in regard to certain entries in the return :—

Class I—(v) Station Staff officers' store-room (portion of).—In accordance with notes 2 and 3 at foot of Public Works Department form No. 99-A, this building should have been placed under Class III, and its full capital value noted in the column of remarks.

Class III—Officers' quarters No. II at Malapuram.—The normal rate of rent of the building calculated at 7·3 per cent. on its capital cost is Rs. 33–8–0 per mensem, yet one of the occupants appears to have been charged rent at the rate of Rs. 60 per mensem. As no such rate of rent is laid down for any rank of Military officers some explanation should be furnished of the apparent excess assessment.

Class V—Pension Pay Office.—In the column of remarks against this building it is noted that its "normal rent is Rs. 25 per mensem." It should be explained how this sum is arrived at when the rent calculated at 7·3 per cent. on the capital value works out to Rs. 16–3–0.

Class III—Quarters for Sergeant Instructor at Calicut.—The capital expenditure on this building should have been brought on in column 5; the interest in column 18 is affected by this not having been done.

For purposes of comparison, the normal rates of rent calculated according to rule, *i.e.*, 7·3 per cent. on capital cost, should be entered in the remarks column against the buildings under classes II to V.

Office-note from the Examiner, Public Works Accounts, dated Madras, 10th December 1898, No. 1420 A./A.

Returned with the following remarks :—

Class III—Officers' quarters No. II at Malapuram (item 6 of return).—The rent of Rs. 60 was charged to a Medical officer holding the relative rank of a Major. The quarters being inferior to those authorized for his grade and the accommodation therein being sufficient for two Lieutenants, rent at Rs. 60 per mensem equivalent to the rent chargeable to two Lieutenants was charged (Code II, X, 148).

Class V—Pension Pay Office (item 8 of return).—The remark of the Government of India is apparently based on the assumption that the cost of repairs is 3 per cent. on the capital cost. Under Public Works Department Code Volume I, Chapter X, paragraph 28, Rule 1 (*d*), the estimated cost of repairs has to be resorted to only when the actual cost is not known. In the present case, the information as to actuals is available and the average cost has been calculated in the manner prescribed in G.O., No. 1367 W., dated 22nd May 1889. The rent of Rs. 25 entered in the return has been arrived at as shown in the margin—*vide* also G.O., No. 2333 W., dated 14th August 1896.

	RS.
Capital cost	2,660
(*a*) 4 per cent. on above for interest ...	106
(*b*) Actual average cost of repairs ...	175
(*c*) 10 per cent. on (*b*) for Establishment and Tools and Plant ...	18
Annual rental	299
Monthly rental $\frac{299}{12}$	25

Class III—Quarters for Sergeant Instructor at Calicut (item 7 of return).—The building, though for the first time brought on the return in the accounts for the year 1897–98, was in existence prior to 1st April 1897. The entry of the capital expenditure in column 5 would necessitate the calculation of interest on half the capital outlay. As a matter of fact, the building was in occupation since the beginning of the year and the rent has been recovered accordingly. It seemed therefore necessary that interest should be calculated on the full capital cost for the entire year, and with this view the capital cost was shown in column 4.

2. The other points noticed in the Government of India letter will receive attention in preparing future returns.

Order—No. 666 W., dated 6th March 1899.

The points noticed by the Government of India will receive attention in preparing future returns.

2. The Government of India will be addressed.

[Here enter No. 667 W., dated 6th March 1899.]

(True Extract.)

(Signed) A. W. SMART, Colonel, R.E.,
Ag. Secy to Government.

To the Examiner, Public Works Accounts.

Exd. A. F. Eccleston.

A

P. W. DEPARTMENT.

READ the following :—

Letter from the Govt. of India, Military Dept.,
No. 3205 M W d/ 17·11·98.

Office Note from the Examiner, P. W. Accounts,
No. 1420 A/A d/ 10·12·98.

Circulated to ~~H.E. the Governor~~

—

ORDER. 666 W d/ 6/3/99

A.S.H.
19.2.99

The points noticed by the Govt. of India will recei[ve] attention in preparing future returns.

2. The Govt. of India will be addressed.

ACH
16.2.99.

To

The Examiner, P. W. Accounts

D 13/3/99

(H.E. No. 667 W d/ 6/3/ 1899)

To

The Secy. to the Govt. of India
Military Dept.

Sir,

With reference to your letter No. 3205 M W, dated 17th Nov. 1898, I am direct[ed]
begin

1048

B/

A.S.H

[P. W. 4
1,000—14-11-98.]

make ~~convey~~ the following re-rks on the observation, & ers of the Govt. of India in ard to certain entries in e Capital & Revenue Accounts the year 1897-98 of Military ldings in the charge of the r. Dept., Madras:—

ClassIII, Officers quarters No. at Malapuram (item 6 of turn)

The rent of Rs60 was charged a Medical Officer holding he relative rank of a Major. he quarters being inferior to hose authorised for his grade, the accommodation therein eing sufficient for 2 Lieutenants, ent at Rs60 per mensem, equivalent to the rent chargeable 2 Lieutenants, was charged Code Vol. II chap X, para 148).

Class V Pension Pay Office (item 8 of return)

The remark of the Govt. f India is apparently based the assumption that the cost repairs is 3p.c. on the capital [illegible] P.W. Code Vol. I, Chap. X, para 28, Rule 1(d), the estimated cost of repairs has to be resorted to only when the actual cost is not known. In the present case, the information as to actuals is available, and the average cost has been calculated from the cost of repairs during the past eight years. The rent of Rs 25 entered in the return has been arrived at as shown in the margin.*

*

Capital cost..... Rs 2,660

(a) 4p.c. on above for interest...... " 106

(b) Actual average cost of repairs......... 175

(c) 10p.c. on (b) for Establ. & Tools & Plant.... 18

Annual rental " 299

monthly rental $\frac{299}{12}$ = " 25

Class III Quarters for Sergeant Instructor at Calicut (item 7 of return)

The building, though for the first time brought on the return in the accounts for the year 1897-98, was in existence prior to 1st April 1897. The entry of the Capital Expenditure in column 5 would necessitate the calculation of interest on half the Capital outlay. As a matter of fact, the buildi was in occupation since

begin

beginning of the year, and the rent has been recovered accordingly. It seemed therefore necessary that interest should be calculated on the full Capital cost for the entire year, and with this view the Capital cost was shown in column 4.

2. The other points noticed by the Govt: of India will receive attention in preparing future returns.

I have &c.

AEK
16.2.99.

16/2/99
w.

P 7/3/99

Public Works (1898) Department.

CURRENT No. 10272

From

The Examiner P.W. Accounts
Madras Coon.

No. 1420 A/A

Order

Dated 10th December 1898
Received
Registered 12-12-98
Enclosures 2
Spare copies

SUBJECT.

Capital & Revenue Accounts of Military Buildings for 1897-98 furnishes remarks on certain observations made by Government of India on —

BACK PAPERS.

No.	Date.
2556-57W	5.10.98
2776-77W	6.10.97. Sc
~~5353C~~	~~25.11.98.~~
2142W	6-8-97 Sc.
2705W	25.5.96. 1 file
2333W 1624W	14.8.96 17.1.96 Sc
9W	6.1.96 W.
3150C ~~2997W~~	28-10-95 ~~13.11.96~~
1225W 1063W ~~1367W~~	22-5-95 6-5-95 ~~22.5.95~~
~~3981W~~	~~22.9.88 Sc~~

FURTHER PAPERS.

No.	Date.

B. Counts

P. W. ACCOUNTS.
2.- DEC. 1898
No.

No. 3205 M. W.

1/3

GOVERNMENT OF INDIA.

MILITARY DEPARTMENT.

It is requested that the above heading, with number and date of this communication, may be quoted in any subsequent correspondence on this subject.

Simla, the 17th November 1898.

To
THE SECRETARY TO THE GOVERNMENT OF MADRAS,
Public Works Department.

SIR,

With reference to the Capital and Revenue Accounts for the year 1897-1898 of Military buildings in the charge of the Public Works Department, Madras, let or available for rent as residences, which was submitted with your letter No. 2557 M. W., dated the 5th October 1898, I am directed to convey the following observations and orders of the Government of India in regard to certain entries in the return:-

Class I (c) - Station Staff officers' store room (portion of)

In accordance with notes 2 and 3 at foot of Public Works Department form No. 99 A, this building should have been placed under Class III, and its full capital value noted in the column of remarks.

Class III - Officers' quarters No. II at Malapuram.

The normal rate of rent of the building calculated at 7·3 per cent on its capital cost is Rs 33-8-0 per mensem, yet one of the occupants appears to have been charged rent at th rate of Rs 60 per mensem. As no such rate of rent is lai

do

down for any rank of Military officers some explanation should be furnished of the apparent excess assessment.

Class V - Pension Pay Office.

In the column of remarks against this building it is noted that its "normal rent is Rs 25 per mensem." It should be explained how this sum is arrived at when the rent calculated at 7·3 per cent on the capital value works out to Rs 16-3-0.

Class III - Quarters for Sergeant Instructor at Calicut.

The capital expenditure on this building should have been brought on in column 5; the interest in column 16 is affected by this not having been done.

For purposes of comparison, the normal rates of rent calculated according to rule, i.e. 7·3 per cent on capital cost, should be entered in the remarks column against the buildings under classes II to V.

I am,
Sir,
your most obedient servant,

Major R.E.
~~for~~ Secretary to the Government of India

Rs. 2.1
10272/98

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a/4 B

ub. Wks (1898) Department.

CURRENT No. ~~9695~~ 10272/98

EXAMINER,
P. W. ACCOUNTS.
2 - DEC. 1898
No.........

o: 5353 C. d/29 Novr 98.

From The Govt of India

To C

For favour of remarks.

AEH 28.11.98.

No. 3205 Pub

Dated 17-11-98

Received 3-2-3

Registered

Enclosures

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SUBJECT

Capital & Revenue Accounts of military buildings in the charge of the P. W. D. for 18

Conveying certain observations and orders in regard to certain entries in the

[P. W. 29.
1,000—5-9-98.]

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

KEEP-WITH CURRENT No.

dated 189 .

2 8

E. No. 27.
1,000—16-5-98

GOVT. OF MADRAS. } 1898. { P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 10th December 1898.

OFFICE NOTE No. 1420 A/A

To

W.

Returned with the following remarks:-

Class III officers quarters No II at Malapuram (item 6 of return)

The rent of Rs: 60/- was -- charged to a Medical officer holding the relative rank of a Major- The -- quarters being inferior to those authorised for his grade and the accommodation therein being sufficient for 2 Lieutenants rent at Rs: 60/- per mensem equivalent to the rent chargeable to 2 Lieutenants was charged- (code II.X.I48).

Class V Pension Pay [illegible]ce (Item 3 of return)

The rema[illegible] of the Govern[illegible] of India is apparently based [illegible] -assumption that the cost [illegible]airs is 3% on the Capital Cost u[illegible] P.W.D. Code volume I Chapter X para 28 Rule I (d) the estimated cost of repairs has to

be

be resorted to only when the actual cost is not known- In the present case, the information as to actuals is available and the average cost has been calculated + in the manner prescribed in G.O.No.1367 W - dated 22nd May 1889. The rent of Rs: 25/ entered in the return has been arrived - at as shown in the margin-*vide* also G.O. No.2333 W dated 14th August 1896.

+ from the actual cost of repairs during the past 6 years,

	Capital Cost	Rs 2,660
(a).	4% on above for interest	,, 106
(b)	Actual average Cost of repairs	,, 175
(c)	10% on (b) for Establishment and Tools and Plant	,, 18
	Annual rental	,, 299
	monthly rental 299/12	,, 25.

Class III Quarters for Sergeant Instructor at Calicut (Item 7 of return)

The building though for the first time brought on the return in the accounts for the year 1897-98 was in existence -- prior to 1st April 1897.

The entry of the Capital Expenditure in column 5 would necessitate the calculation of interest on half the Capital outlay- As a matter of fact, the building was in occupation since the -- beginning of the year and the rent has - been recovered accordingly-

It seemed therefore necessary -- that interest should be calculated on the full Capital cost for the entire year, - and with this view the Capital Cost was shown in column 4.

2. The other points noticed in the Government of India letter will receive attention in preparing future returns.

W 10.12.98

C.

10/12/98

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