

(1) Number of pages 12

(2) Date of repair 18-10-69

(3) Initials of the Referencer \_\_\_\_\_

# TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

*Revenue* . DEPARTMENT

G.O. No.  
B.P. No.

487

Press  
Mis.

Dated

22. 2. 1876-197.

Not to be folded or roughly handled

1007

*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

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

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. 64, 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 estimate 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 accompanied the Government Order is Rupees 1,330, which had been altered in pencil to Rupees 1,170.

10. In addition to the above orders, I may mention G.O., No. 2,949, of 15th October 1875. In this case, after two orders had been passed with reference to the lower subordinate establishment of the Madura District, it was evident that neither

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

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.

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

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  
CONNECTION WITH CANALS.)

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

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

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 Assistants.
- 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.]

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

Fund—Class—Main-Head—Sub-Head.

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.

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.

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

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.

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

Fund—Class—Main-Head—Sub-Head.

Examples.

| IRRIGATION.                              | IRRIGATION.                                                    |
|------------------------------------------|----------------------------------------------------------------|
| Capital Extraordinary.                   | Revenue.                                                       |
| (1.) Works.                              | (I.A.) Extensions and Improvements.                            |
| (2.) Main Canals and branches.           | (3.) Distributaries.                                           |
| (B.) Land.                               | (C.) Works.                                                    |
| Land for extension of Coringa Canal.     | Repairing the masonry works of Chandamur distribution channel. |
| Estimate No.—GD. of 1875-76, Rs. 17,028. | 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. | do. | Native Infantry.  |
| Do. | do. | do. | Cavalry.          |
| Do. | 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.

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

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.

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

- (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.)

*Th. Muller* 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.

*Rev. C. M.*

Exd. S. T. Austin.

20 Spare Copies

Communicated to the Board of Revenue & Conservators of Forests

No 487

22<sup>nd</sup> Feb 76

To the Board of Revenue & Conservators of Forests

20. 21-276.

Revenue Department  
No 725

Govt of 1876 Madras.  
PUBLIC WORKS.

To  
THE CONTROLLER OF PUBLIC  
WORKS ACCOUNTS,  
&c., &c., &c.

Dated February 7th.

Issued

Recd. — a — 18<sup>th</sup>

Encl.

Dr. Miss

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

FEBRUARY.

Nos. 86-87

No 487-22<sup>nd</sup> February 1876

Estimates.—Passing orders on letter from  
the Controller of Public Works Accounts  
offering certain explanations regarding the  
detailed information required in connection  
with —

with order