

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 194

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Dated 19. 3.

1858

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Fort Saint George, Financial Consultation, 19th March 1858.

No. 20. From F. LUSHINGTON, Esq., Civil Auditor; to T. PYCROFT, Esq., Chief Secretary to Government, dated 19th January 1858, No. 486.

SIR,

In obedience to the Orders of Government of the 9th May 1856, No. 206, I have the honor to forward a printed copy of an Abstract Statement of the Contingent Expenditure of this Presidency during the Official year 1856-57.

2. In para: 15 of Extract Minutes of Consultation of 22nd November 1855, No. 470, the Government observe that this Statement is "very useful and necessary to give Government "and the Civil Auditor himself, a just view of the amount of Expenditure under the various "heads compared with previous years." In the Orders of the 9th May 1856, the Civil Auditor is required to submit an annual Statement of the Contingent Charges and Indents passed by him under this order of 9th May 1856 itself, *i. e.*, ordinary and usual Charges and Indents up to Rupees 400 and Charges incurrible under any general regulation or authority of Governments and Indents, beyond this limit, specifying the nature of the Charges and the dates on which sanctioned, with explanatory remarks in reference to such items in them as may require notice.

3. The Government will notice that there is a material difference in the description of the Statement which I am called upon to submit, as given in the foregoing Orders. By the orders of the 22nd November 1855, the Statement is required to comprehend the *entire* Contingent Expenditure of the Presidency passed by this Office in each year compared with the preceding years, whereas the Statement described by the Order of the 9th May 1856, will show a portion only of the Expenditure, and without any comparison with the previous year's Expenditure. The Government state in the former of the Orders that the object of the Statement is to give the Government and the Civil Auditor a just view of the amount of the Expenditure for the year both by itself and as compared with the previous year's disbursements, a object which would not be attained by a Statement of the limited kind called for by the Order of 9th May 1856.

4. The Abstract Statement of the Contingent Expenditure for the year 1856-57, now forwarded, is prepared with reference to the orders of Government of November 1855. The comparison between the Expenditure of 1855-56 and 1856-57, the Government will find in the comparative Abstracts of the Expenditure prefixed to the Book of Civil Establishments for 1857, four copies of which were forwarded to you on the 11th Instant, for the use of the several Departments of the Secretariat.

Fort Saint George, Financial Consultation, 19th March 1858.

5. It is difficult to account in each individual case for the variations observable inasmuch as the amounts of the Expenditure in the several Offices of Government of 1855-56 are taken from the Statements furnished to this Office by each Establishment, and there is reason to fear that these Statements were not prepared with the care necessary to secure accuracy, or even embraced all the Charges classed as Contingent by the Orders of the 22nd November 1855. The Statements prepared by the Postal and the Provincial, Judicial and Revenue Officers, however, are carefully prepared, but are nevertheless incomplete.

6. Annexed is a Memo: of the Expenditure in each Department for the past two Official years, from which it will be seen that there is an increase of Rupees 2,61,670-12-5 in the disbursements of last year over that of the preceding year. This excess is due chiefly to the recent changes introduced in the Department of Public Works, the progressive enlargement of the Department of Public Instruction, the establishment of several new Offices during the year, and to the circumstance that the Expenditure for last year includes the extra-Tentage, the Travelling and Head Money Allowances of Officers, and the Charges on account of Extra or Temporary Establishments, some Allowance must also be made for the general incompleteness of the Statements of 1855-56, which, as already intimated, were prepared by each Office and not by this Office. Leaving aside the increased expenditure arising from the establishment of new Offices, and regard being had to the incompleteness of the Statements of 1855-56, it appears to me that the Expenditure of the several Officers in 1856-57, is not greatly, if at all, in excess of the actual disbursements in 1855-56.

7. I beg to add that in the Statement, now submitted, no account is taken of the Indents passed by this Office on the Ordnance and Commissariat Departments.

1st. Because a portion and that a small portion only of the articles supplied by these Departments to Civil Offices comes under the cognizance of this Office.

2nd. Because a larger number of Indents are passed by the Civil Auditor without reference to the amount of cost of the articles, care being taken that the number and quality of the articles indented for are in accordance with rule, the actual amount of the Expenditure being checked by the Auditors of the Ordnance and Commissariat Accounts. Any attempt to give the amount of the Indents passed by me would not only be attended with great delay, for I do not know how long after payment is made by a Commissariat or Ordnance Officer, a charge is admissible on audit by the Special Auditors, and till audited, the Expenditure cannot be correctly entered, but also no useful end would be gained by my giving the amounts of the Indents passed by me, if that were practicable, as it would not give a just view of the actual amount of all Indents by Civil Officers on the several Offices of Supply.

Fort Saint George, Financial Consultation, 19th March 1858.

Departments.	1855-56.		1856-57.		Increase in 1856-57.	Decrease in 1856-57.	Explanation of the causes of variation.
General.....	1,15,247	13 0	2,27,384	12 3	1,12,137 0 3	0 0 0	This increase is more nominal than actual,—a glance at the comparative Statement will show that the Expenditure of 1855-56 has been very incorrectly made up.
Ecclesiastical.....	16,067	1 0	30,903	7 3	14,836 6 3	0 0 0	This increase is caused by the Travelling Allowance of the Chaplain being given in 1856-57.
Postal.....	1,36,091	10 0	49,253	2 1	0 0 0	86,838 7 11	Caused by private Contracts being relinquished and the Mails transported by Agents paid directly by the State.
Medical.....	7,644	0 0	13,078	4 9	5,434 4 9	0 0 0	The Head Money and Travelling Allowance are given in 1856-57.
Educational.....	15,203	14 0	42,090	11 7	26,886 13 7	0 0 0	The Department has been progressively enlarged during the year 1856-57.
Public Works.....	1,50,564	4 0	1,94,446	13 10	43,882 9 10	0 0 0	The Department was reorganized in 1856-57.
Judicial.....	3,05,341	11 0	3,60,949	14 7	55,608 3 7	0 0 0	These variations are owing to an attempt having been made to separate the Revenue and Magisterial Charges, which previously were entered together under the Revenue head.
Revenue.....	5,32,376	14 0	4,74,636	0 8	0 0 0	57,740 13 4	This is a nominal increase.
Marine.....	750	11 0	1,48,215	6 8	1,47,464 11 8	0 0 0	
	12,79,287	14 0	15,40,958	10 8	4,06,250 1 8	1,44,579 5 3	
	Increase						
			2,61,670	12 0			

(Signed) F. LUSHINGTON,
Civil Auditor.

FORT SAINT GEORGE,
CIVIL AUDITOR'S OFFICE,
19th January 1858.

Fort Saint George, Financial Consultation, 19th March 1858.

No. 21. ORDER THEREON, No. 194; dated 19th March 1858.

1. With the above letter the Civil Auditor submits an Abstract Statement of the Contingent Expenditure in the Civil Department of this Presidency during the Official year 1856-57, exhibiting the average monthly amount and the actual annual amount of Charges incurred in the several Offices, &c., of each Branch.

2. This Statement does not contain in itself the results of a comparison with the previous year's Expenditure, and the necessary explanation of the causes of variation respecting such items as exhibit a considerable increase or decrease. The Government can however well understand the difficulty of preparing for the first time and from imperfect materials so complete a Statement as would answer the purpose of review and prove generally useful. It is evident from what is stated in para: 5 of the Civil Auditor's letter that his Office was not in possession of reliable data for the preparation of a correct Statement of the nature required. The same difficulties will not recur in the preparation of the Statement for the next year 1857-58, which will be made comparative.

3. In reference to the remarks contained in para: 3, the Government observe that the Draft of the Orders of the 9th May 1856, therein alluded to, was prepared by the Civil Auditor, and that in para: 20 of Extract Minutes of Consultation of the 20th March 1856, calling upon him to submit for publication a revised Notification, reference was made to the previous Orders of the 22nd November 1855, No. 470; and that the discrepancy noticed in respect to the description of Statement required by Government was owing apparently to an oversight of these last mentioned Orders in his Office. There can be no doubt however that the more complete Statement of the nature of that now submitted but made comparative, is what the Government desire to have, as being more useful and calculated to give a just view of the whole Contingent Expenditure of this Presidency.

4. There are some items in the present Statement which call for remark, and the Government proceed to notice them accordingly. The first is a sum of Rupees 22,400 entered in the General Branch as "Contribution to Charitable Institutions," and consists of fixed payments to the Institutions named in the margin. The Government do not think that these can be regarded as Contingent Charges, and are of opinion that the amount should not have been entered in the Statement. The same remark applies to the item of "House rent" in the Educational Branch.

5. It is observed that in the Public Works' Branch the "Travelling Charges" are very high in some Districts compared with others, viz., Rajahmundry, Rupees 24,367; Masulipatam and Guntoor, 17,571.

6. In like manner the "Sundry Charges" in the Revenue Branch in the following Districts are considerably in excess of those of the other Districts:

Canara.....	Rupees 44,168
Madras.....	" 76,961
Malabar.....	" 56,653

The Government would wish the Civil Auditor to furnish in his future Reports on the Contingent Expenditure, explanation in respect to any similar large variations observable in the amount of Expenditure under the same head in different Districts.

(Signed) T. PYCROFT,
Chief Secretary.

Memo.

Contribution to Charitable

Institutions — 22,400.

Marine School — 1,200

Horticultural Gardens — 3,000

Madras — 2,700

Do, Ootacamund. — 1,200

Sailor's Home — 1,200

Civil Orphan Asylum — 500

Mily. Do — 13,200

Taylor's Fund — 600 22,400

Fort St. George Gates

Pris — 30,087

Pris & Material purchased 18,986

Hindu Pris for printing — 2,861

Bedch Pris — 1,765

Xm. Knowledge. &c. — 353

Asylum Pris — 3,008

American Mission — 1,992 29,005

The 1080 Rs. is made up of items which cannot be found, as the memos are mislaid.

Fort St George Pass — printing
Material — R 30,087

What is this?
Vide Memo obtained &
herewith submitted

Contribution to Charitable
Institution — 22,400 —

Used as they?
Vide Memo obtained
& herewith submitted.

Educational Branch
House —

Is this a contingent charge?
I do not think so.

Public Works Branch

Travelling charges very high in some

Districts — Rajahmundry — 24,367
Mas — 17,571

Do some in the Principal Branch in the P. & O.
Cont' Charge Bellary Sub Comm — 22,115 — for Jail?

Noticed
Jail Guards &c
considerable amount
expended in this.

Sundry charges — R

Radcan 76, 961. Tokany.

Mulab - 56, 653.

Noted in the L.
Gen of Congress sub-
mitted.

EMC 9 May/56 no 206. +

1856/7

22 Nov 1855. P 15

are considerably in excess of those of the other
Canara.....

Financial Department.

No 1914

Extract from the Minutes of Consultation.
Dated 19th March 1858.

Read the following letter
from the Civil Auditor.

(Here enter 19th Jan^y 1858 - 1859)

At
16
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will

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the Civil Auditor submits
an Abstract Statement
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of each Branch.

2. This Statement
does not contain in itself
the results of a compa-
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In

From Civil Auditor.
d/ 25th April 1856. N^o 185.

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Rs.
 Mil. Orphan Asylum - 13,200.
 Civil - Do - 500.
 Marine School - 1,200.
 Sailor's Home - 1,200.
 Taylor's Fund - 600.
 Horticultural
 Gardens at Madras - 3,000.
 " Do. - Ootacamund - 2,400.

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JP

To the Civil Auditor. — Sept 22^d.

J. H. Holl
Civil

