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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1650	Press / Mis.
236-240	236-240
Dated 30-7-	18 74.

22/23

Not to be folded or roughly handled

K.V

12

Proceedings of the Madras Government, Financial Department,
30th September 1874.

Read the following papers :—

No. 236. Proceedings of the Government of India, in the Public Works Department, dated Fort William, 13th July 1874, Nos. 476—87, A—G.

Account.—General.

Transfer of Outlay on Churches and Burial-grounds in Military Stations from the head "Civil Buildings" to the head "Military."

Read again the following papers :—

Financial Department Resolution, No. 3334, dated 14th December 1870.
Public Works Department letter, Nos. 633—8 B—M, dated 13th May 1872.
,, ,, ,, No. 966 B—M, ,, 10th August 1872.
Financial Department Resolution, No. 2512, dated 31st August 1872.
Public Works Department Resolution, Nos. 1000—9 A—G, dated 10th December 1872.
Letter from Secretary to Government, Bombay, No. 62 A—359, dated 18th February 1873.
Public Works Department letter, No. 178 A—G, dated 28th March 1873.

Read also the following :—

Letter from the Secretary to Government of Madras, No. 140, dated 17th April 1873.
,, ,, Bengal, No. 6341, dated 28th December 1872.
,, ,, North-Western Provinces, No. 1077 B—R, dated 3rd September 1873.
,, ,, Punjab, No. 311, dated 24th January 1873.
,, ,, ,, ,, 357, ,, 29th ,, 1874.
,, ,, Secretary to Chief Commissioner, Central Provinces, No. 3419, dated 1st July 1873.
,, ,, British Burmah, No. 96—14-A, dated 10th January 1873.
,, ,, Oudh, No. 2691, dated 25th December 1872.

Resolution.—On the formation of the Military Works Branch, it was considered proper to transfer to that Branch the charge of the Churches and Burial-grounds in purely Military Stations in Bengal, the North-Western Provinces, the Punjab and Oudh, and at Saugor in the Central Provinces. The charge thus transferred involved an expenditure from Imperial Funds, but as in the calculations on which the Provincial grant was based the outlay on churches and burial-grounds was classed as Provincial, because the expenditure on them had always been classed under Civil Buildings, the question of the reduction that should be made from the Provincial Public Works Allotment, in consequence of the transfer of the charge to Imperial Funds, formed the subject of a note by the Accountant-General, Public Works Department. And, as it seemed undesirable that outlay on Military Churches and Burial-grounds should be classed as Imperial "Military" in Northern India, and as Provincial Civil Buildings everywhere else, the further question was therein discussed of classifying the whole outlay as Military, and of consequently making some reduction in the entire Provincial grant. That note was circulated to Local Governments and Administrations for an expression of opinion. Their replies have come to hand. The reply from Bombay has already been disposed of in Public Works Department letter, No. 178 A—G, dated 28th March 1873, but it will be convenient to bring it again under consideration in this resolution in view to a comprehensive disposal of the case.

2. With the exception of the Government of Bombay, all the several Governments and Administrations concerned have concurred in the propriety of classing as Military the outlay on purely Military Churches and Burial-grounds.

The objection of the Government of Bombay was entirely based on financial grounds, and it was admitted by the Government of India.

3. The specific points that call for orders in the reply of other Local Governments and Administrations may be dealt with in the order of the points calling for disposal.

Objection to the largeness of the amount proposed to be reduced from the Provincial grant in consequence of the transfer of the outlay on Churches and Burial-grounds to "Military."

4. When the Provincial grant was fixed the amount of the grant for 1870-71 was taken as the basis of the allotment. From that grant a certain deduction was made to cover future outlay on Civil Works, which the Government of India classed as Imperial. And the principle on which the deduction was made was (by an order in the Financial Department) that the deducted grants should bear the same proportion to the average annual outlay on Imperial Works during the five years ending with 1869-70, as the total grant on account of Civil Buildings bore to the average annual expenditure on Civil Buildings during the same five years.

In accordance with this principle, the allowance in the Provincial grant on account of the outlay on churches and burial-grounds referred to was as follows :—

	Rs.
Madras	17,412
Bombay	70,014
Bengal	14,314
North-Western Provinces	15,167
Punjab	47,360
Central Provinces...	2,099
British Burmah	3,815
Oudh	5,337
Total ...	1,75,518

5. The Government of Bombay said that as their new churches were practically completed, and that as the only future outlay would be on repairs involving an annual outlay of only Rupees 6,509, they preferred to keep the churches and burial-grounds as Provincial. To this arrangement the Government of India agreed.

6. The Government of Bengal in its Secretary's letter, No. 6341, dated 28th December 1872, contends that, as the Provincial grant given was based on the allotment for 1870-71, no more than the grant provided in that allotment for churches and burial-grounds at Military Stations should be deducted. The amount so provided is Rupees 6,850, which the Government of Bengal offer to surrender instead of Rupees 14,314 as mentioned in the Accountant-General's note.

7. But in this proposal the principle of the deduction laid down by the Financial Department for Imperial Works (*vide* paragraph 4 above) is set aside. That principle was followed in the calculation of the deduction to be made in the

Proceedings of the Madras Government, Financial Department,
30th September 1874.

case of Telegraph, Postal, and other works. It is true that the amount involved is small, but it has to be remembered that a kind of reserve has to be provided to meet outlay on new churches and burial-grounds, and for this reason the Government of India are of opinion that they must adhere to the original amount proposed to be reduced.

8. In the case of the Punjab, the reduction to be made amounts to Rupees 47,360. The outlay in the Punjab has been heavy, and it may safely be assumed that, for the most part, the Military Stations in the Province are fairly provided with churches. And the Government of the Punjab, therefore, say "that the outlay during past years when original work was going on, as well as repairs on some of the churches and burial-grounds, is not a correct idea of the outlay required now on their maintenance. And to reduce the Provincial grant by the amount shown *** would be to take away an amount much in excess of what would have been expended now by the Provincial Government on these buildings and burial-grounds, and of what the Military Works Branch would need to expend on them."

9. It has, however, to be remembered that the Government have to provide churches at new stations, to extend burial-grounds at old stations, and to provide the Roman-Catholic soldiery with churches at existing stations. That the demand on this account and the total outlay to be incurred on repairs, new buildings, and improvements to churches is large, will be apparent from the following figures taken from the Inspector-General's Budget Estimate for 1874-75 of the sum required for Ecclesiastical buildings in the Punjab :—

		Rs.
New Works—		
	Roman-Catholic Chapel, Dugshai	12,000
	,, ,, Rawulpindee	19,500
Repairs—		
	Kussowlie	700
	Dugshai	700
	Subathoo	500
	Jutogh	100
	Umballa	2,000
	Jullundur	500
	Kangra	200
	Ferozepoor	1,000
	Mooltan	1,000
	Meean Meer	700
	Sealkote	600
	Rawul Pindee	1,000
	Murree	300
	Peshawur	1,500
	Nowshera	500
		11,500
		43,000
	Establishment, at 26 per cent.	11,180
	Tools and Plant, at 2 ,, ...	860
	Total ...	55,040

10. The reduction which according to the calculations should be made from the Punjab Provincial grant is Rupees 47,360, so that the difference between this sum and Rupees 55,040 has really to be made good from Imperial Revenues. With every desire to relieve the Provincial grant as much as possible, the Government of India cannot consider the present to be one of those cases in which relief can be afforded.

11. In the case of British Burmah, the revised figures furnished by the Chief Commissioner show that the reduction in grant amounts to Rupees 2,600 only.

Addition to be made to the List of Churches and Burial-grounds to be classed as "Military."

12. The North-Western Provinces Government consider that the Churches at Banda, Roorkee, and Goruckpoor, and the Burial-grounds at Haupper and Koruntadhee, as well as Lord Cornwallis' tomb at Ghazeepoor, should be classed as "Military." But why Lord Cornwallis' tomb should be classed as Military is not apparent. In the case of the burial-grounds, it is said that they are purely for the Stud, while the churches are used by the Military as well as by Civilians.

13. But this does not make the churches Military. And as they are under charge of the Provincial Public Works Department, and not under the Military Public Works Department, they may as well remain Provincial. It cannot be said that the stations referred to are purely Military. The Stud burial-grounds would seem to come under the category of Military, but as they are under the Public Works Department of the Provincial Government, the outlay on them may remain Provincial.

Proposal that Burial places in Cholera and Encamping-grounds should be classed as "Military."

14. This is a proposal brought forward by the Government, North-Western Provinces.

It is said that the annual expenditure on these places amounts to about Rupees 1,000, which is met from *Local* Funds.

And it is, therefore, proposed that the reduction to be made in the Provincial grant should be diminished by this Rupees 1,000.

But an order issued in 1865* prohibited expenditure being incurred from *Local Funds* on these burial-grounds, and required that the necessary provision should be made from the Imperial grant. That Imperial grant was *Civil Buildings*, which is now Provincial, so that really there is no claim to the charge being made from the present Imperial grant.

* S.O., No. 53 of 1865.

Orders issued in Public Works Department Resolution, Nos. 842—52 B—M, dated 26th May 1874, require that encamping-grounds should be classed as Military, so that the proposal to class the burial-grounds in the encamping places under the same head would appear to be appropriate.

Cawnpoor Memorial Church.

15. The Government, North-Western Provinces, in accepting the proposal to class certain churches as Military, do so on the supposition that there will be no further charge on Provincial funds on account of the Cawnpoor Memorial Church.

But the transfer of the Cawnpoor Memorial Church was not referred to in the proposals. That building, it is decided, shall remain Provincial until completed, so that no change in the arrangements are at present necessary.

Proposal that some of the Churches mentioned in the Accountant-General's List should remain Civil.

16. This proposal is made by the Government of Madras, but it will be unnecessary to consider the proposals, since the Government of India have now determined that the outlay on churches and burial-grounds shall remain classed under the heading of Civil Buildings.

Final Conclusions of the Government of India.

17. The proposal made by the Government of Bombay, and accepted by the Government of India, to keep the churches and burial-grounds in purely Military Stations under the Bombay Government as Provincial, renders it necessary to reconsider the arrangements at first suggested that the outlay on churches and burial-grounds in purely Military Stations should be classed as Military.

18. In Bombay such outlay is classed as Civil Buildings. The outlay on the churches and burial-grounds under the Inspector-General is classed as Military. The outlay under other Local Governments is still recorded under the head of Civil Buildings, except in Burmah, where a change has been made, but which will now have to be altered.

19. It is an inconvenient plan, and leads to great error to have the portion of the outlay recorded under one head in the public accounts, and a portion under another. And so long as the outlay in Bombay is classed as Provincial, so long will this inconvenience result.

20. The Government of India have, therefore, decided that *all* the outlay of the kind referred to, whether under the Inspector-General, or under Local Governments and Administrations, should be classed as *Civil Buildings*. The greater portion of the Ecclesiastical charges connected with the Army are shown in the public accounts as a *Civil* charge, and it, therefore, seems to be proper that the outlay on burial-grounds and churches should be similarly treated.

21. In accordance with this decision, the Inspector-General of Military Works will budget for the outlay on churches and burial-grounds in his charge under the head of Civil Buildings Imperial. And the only reduction that will be made from the Provincial grant will be for the outlay at those stations under the Inspector-General. That reduction will be as follows:—

	Rs.	Rs.
Bengal	...	14,314
North-Western Provinces	...	15,167
Punjab	47,360	
Less reduction for works that would remain under Local Governments	7,360	
		40,000
Central Provinces, for Saugor	...	1,000
Oudh	...	5,337
Total	...	75,818

22. This amount will be considered an absolute reduction from the Provincial Public Works Allotment. The question whether the reduction should be made in the allotment for 1874-75, or commencing with that from 1872-73, in which year the outlay was transferred to the Military Public Works grant, will be decided in the Financial Department. The outlay of 1873-74 under the Inspector-General should be shown in the Appropriation Account for the year under the head "Civil Buildings." For 1874-75 the Inspector-General should submit a statement showing the amount provided in his grant for Ecclesiastical works and repairs. In British Burmah the Chief Commissioner has intimated that the outlay of the year 1873-74 has been transferred to the debit of the head Military, but the amount must be written back under these orders to debit of Provincial Civil Buildings.

23. All the other churches and burial-grounds that remain under the Local Governments concerned, and have not been transferred to the Inspector-General should, under these orders, be classed as "Provincial Civil Buildings," without any reduction being made in the Provincial grant.

ORDER.—Ordered that this Resolution be communicated to the Government of Madras, and the Chief Commissioner, British Burmah, for information and guidance, with the intimation that all the outlay on churches and burial-grounds, whether in Military Stations or not in Madras and British Burmah, will, under these orders, continue to be classed as Provincial Civil Buildings, and the outlay on them provided for from Provincial Funds.

Ordered, also, that a copy be forwarded to the Governments and Administrations noted in the margin, for information and guidance, with the remark that the churches and burial-grounds that have not been transferred to the Inspector-General will be classed as Provincial Civil Buildings, and the charges for them provided for from Provincial Funds. In the case of burial-places and encamping-grounds, the charge will be provided for as Imperial in the manner decided in Public Works Department Resolution, Nos. 840—52 B—M, dated 20th May 1874.

Governments of Bengal, North-Western Provinces and Punjab.
Chief Commissioners, Central Provinces and Oudh.

Ordered, further, that a copy be forwarded to the Inspector-General of Military Works, and to the Financial Department for the purposes indicated in paragraph 22.

Ordered, moreover, that a copy be forwarded to the Government of Bombay, the Home Department, and the Accountant-General, Public Works Department, for information.

(Signed) C. H. DICKENS,
Secy. to the Govt. of India.

To the Secretary to the Government of Madras, Public Works Department.

No. 237. Telegram from the Secretary to the Government of India, Public Works Department, Calcutta, to the Secretary to the Government, Public Works Department, Fort St. George, dated 13th July 1874.

Outlay on churches and burial-grounds in Military Stations to remain classed under Civil Buildings Provincial from 1873-74. Please instruct Controller accordingly.

No. 238. From T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, Fort St. George, dated Madras, 13th August 1874, No. 4164.

As it would appear from a communication* received from the Accountant-General, Public Works Department, that all outlay on Churches and Burial-grounds in Military Stations should be charged to *Provincial* with effect from 1873-74, I have the honor to request that you will be good enough to inform me whether such charges which appear† under Imperial Military in the accounts of 1873-74 may be written back to Provincial in the accounts of the current year (1874-75).

* No. 1187 of the 6th August 1874.

† *Vide* Memorandum, No. 135, of the 16th July 1874, from Major Scott, Under Secretary.

Referred to the Financial Department in continuation of the papers on this subject referred on the 24th July 1874.

OOTACAMUND,
17*th August* 1874.

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government, P. W. D.

No. 239. From T. MOSS, Esq., Officiating Controller of Public Works Accounts, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Fort St. George, 28th August 1874, No. 4676.

As requested in your memorandum, No. 232, dated 3rd instant, I have the honor to forward, herewith, three statements, as per margin, showing the expenditure on the churches specially referred to.

Enclosures.
Three Statements and one copy of Budget.
I. Imperial Military.
II. Imperial Civil Building.
III. Provincial.

2. A copy of the Public Works Budget of 1870-71 is forwarded as requested, but it is not known to this office what use was made of it in determining the Provincial assignments made for the first time in the following year.

No. 240. ORDER THEREON, 30th September 1874, No. 1650.

On consideration of the papers above recorded, the Governor in Council directs that the charges on account of Churches and Burial-grounds in Military Stations within this Presidency be considered as a Provincial charge under Civil Buildings with effect from 1873-74.

Proceedings of the Madras Government, Financial Department,
30th September 1874.

2. The requisite instructions will be issued on the subject in the Public Works Department to the Controller of Accounts in that Department.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Public Works Department.
,, Military Department.
,, Accountant-General.
,, Ecclesiastical Department.

Exd. J. Wright.

Office of the Controller of
P.W. Accounts.

No. 4164 Madras 13 August 1874.

From

The Offg Controller of P.W. Accounts.

To

The Secretary to Government,
Public Works Department.

Sir,

As it would appear from a communication* received from the Accountant General, Public Works Department, that all outlay on Churches and Burial Grounds in Military Stations should be charged to Provincial with effect from 1873-74, I have the honor to request that you will be good enough to inform me whether such charges which appear[a] under Imperial Military in the Accounts of 1873-74, may be written back to Provincial in the Accounts of the current year (1874-75).

I have the honor to be,
Sir,
Your most obedt Servant.

Offg Controller of P.W. Accounts.

* No. 1187 of the 6th August 1874.

[a] Vide Memorandum No. 135 of the 18th July 1874, from Major Scott Under Secretary.

Govt. of {1874} Madras.

FINANCIAL.

To The PUBLIC WORKS DEPARTMENT, &c. &c. &c.

Dated September, 30th.

Read.

Rud.

G.O., 30th September 1874, No. 1650.

SEPTEMBER.
Nos. 236–240.

Expenditure on Churches and Burial-grounds in Military Stations.—The charges on this account directed to be considered as a Provincial charge under Civil Buildings with effect from 1873-74, and the requisite instructions requested to be issued on the subject in the Public Works Department to the Controller of Public Works Accounts.

Referred to the
Financial Department
in Continuation of the
papers on this subject
referred on the 24th July
1874

Commr Col R
Secy & Govt P W D

Acknowledged
7th Augt 1874

P.W. 1874 Dept.
Finl
Recd 3d Sept/74

No. 5098

From
The Offg Controller of
P.W. Accounts.

To
The Secretary to Government
Public Works Department

No. 4164

Dated 13
Rec 14 August 1874.

Requests to furnish
information relative to the
outlay on Churches & Burial
Grounds in Military Stations
being charged to Provincial.

Despd to Accts 14 Augt/74

No 339

Public Works 1873 DEPARTMENT.

From Secretary to Government
Public Works Department

No. 4165

Dated 17 August 1874
Recd. 18 August 1874
No. 1684

Acknowledged
S. O.

Referred to Financial Branch
for remarks and
return of papers
Public Works Office
17th August 1874

Public Works Departt

Draft.

Notes.

Note by Honorable
Dr. Robinson, C.S.I.
I think that we ought to
object. What is the average
annual amount expended on
these Military Churches.
[signed] Dr. R.
17/7

Note by Honorable
J. D. Sim C.S.I.
did the Provincial grant
made to us include charges
of this nature.
[signed] J. D. S.
18/7.

Note by Right Honorable
the Governor.
The Govt. of India evidently
considers that these charges were in-
-cluded (the Pro: of Govt. 29th Jany/73).
If they are right, we cannot object.
The actual state of the case should
be ascertained in the Financial
department.
[signed] M.

Telegram from
the Government
of India, dated
13th July 1874.

For Orders.

Circulated for
orders.

[signed] C. H. Walker Lt. R.E.
Secy: to Govt.

Calcutta
24th July 1874.

True Copies
C. H. Walker Capt. R.E.
Secy: to Govt. P.W.D.

Despd to Accts 14th Augt/74

Office of the Controller of Public Works Accounts
Fort Sain Georges 28th August 1874

No 496

From
The Offg Controller of Public Works Accounts

To
The Chief Secretary
to Government

Sir,

As requested in your Memo
= randum No 232, dated 3d instant, I have
the honor to forward herewith three State-
= ments as per margin* showing the expen-
= diture on the Churches specially referred
to.-

I Imperial Military
II Imperial - Civil Buildings
III Provincial

2. A copy of the Public Works
Budget of 1870/71 is forwarded as requested
but it is not known to this office what
use was made of it in determining the
Provincial assignments made for the
first

Fort St. George
Pub. Dept. Despatch
Rec'd 24th Aug 1874
Acct Sec'e

12 L. 1533

30 236-240

No 1650

Statement for
Rs 1,000 and under
from the Offg Controller
of Public Works Accounts
in connection with
a Statement
Rs 1,000 and under
Rs 5,000
with 6 Returns
under Civil Buildings
Accounts for Dec 73.

first time in the following year.—

I have the honor to be,
Sir,
Your most obedient Servant

Off.g Comptroller of P.W. Accounts

I

Statement of Expenditure on the undermentioned Churches, charged to Imperial, Military.

Names of Churches	1869-70		1870-71		1871-72		1872-73		1873-74		Total	
	New Works	Repairs	New Works	Repairs	New Works	Repairs	New Works	Repairs	New Works	Repairs	New Works	Repairs
St. Mary's, Fort St. George	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	45 " "	841 13	45 " "	841 13
St. Thomas' Mount	" " "	" " "	" " "	50 " "	" " "	97 5 7	" " "	191 15 2	326 15 5	251 3 "	326 15 5	590 7 9
Ponamallee	" " "	" " "	" " "	70 " "	" " "	64 6 7	" " "	" " "	" " "	" " "	" " "	134 6 7
Cannanore	" " "	433 3 5	8 3 4	656 15 "	" " "	313 4 11	" " "	127 2 4	" " "	338 3 6	8 3 4	1868 13 2
Trinity, Bangalore	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	879 15 6	" " "	879 15 6
St. Mark's Bangalore	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
Bellary (Cantonment)	262 2 3	" " "	" " "	554 " 5	103 3 3	" " "	[illegible]	" " "	1025 8 "	" " "	87 2 3	554 " 5
Trichinopoly	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
	262 2 3	433 3 5	8 3 4	1330 15 5	103 3 3	475 1 1	[illegible]	319 1 6	1397 7 5	2310 7 3	467 5 "	4868 12 8

Office of the Controller of P. W. Accounts
Madras 8 August 1874.

Offg Controller of P. W. Accounts.

Eccle. No. Despatch
No. 287
From
The Offg. Controller of P. W. Accts
To
The Chief Secretary
to Government

Dated 28 Aug. 1874
Rec'd 2 & 5 Sept.
No. 4576

Forwarding three Statements shewing the expenditure on churches as well as copy of P. W. Budget for 1870-71.

II

Statement of Expenditure on the undermentioned Churches, charged to Imperial Civil Buildings

Names of Churches	1869-70		1870-71		1871-72		1872-73		1873-74		Total	
	New Works	Repairs	New Works	Repairs	New Works	Repairs	New Works	Repairs	New Works	Repairs	New Works	Repairs
St. Mary's Fort St. George	1 153	98 11 7	" " "	98 4 11	" " "	" " "	" " "	" " "	" " "	" " "	1 153	197 " 6
St. Thomas' Mount	" " "	121 15 "	" " "	109 12 "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	231 11 "
Poonamallee	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
Cannanore	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	1180 " "
Trinity Bangalore	" " "	730 " "	" " "	450 " "	" " "	" " "	" " "	" " "	" " "	" " "	325 " "	540 " "
St. Mark's Bangalore	" " "	" " "	325 " "	540 " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
Bellary (Cantonment)	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	36 "	302 2 5
Trichinopoly	36 "	" " "	" " "	302 2 5	" " "	" " "	" " "	" " "	" " "	" " "		
	5 53 950	107	325 " "	1500 3 4	" " "	" " "	" " "	" " "	" " "	" " "	33053	2460 13 11

Office of the Controller of P.W. Accounts
Madras 28 August 1874

Offg Controller of P.W. Accounts

III

Statement of Expenditure on the undermentioned Churches, Charged to Provincial Civil Buildings

	1869-70		1870-71		1871-72		1872-73		1873-74		Total.	
	New Works.	Repairs	New Works.	Repairs	New Works.	Repairs	New Works.	Repairs	New Works.	Repairs	New Works.	Repairs
St. Mary's Fort St. George	" " "	" " "	" " "	" " "	" " "	360 62	" " "	" " "	" " "	" " "	" " "	360 62
St. Thomas Mount	" " "	" " "	" " "	" " "	" " "	1 4	388 12	99 4	" " "	" " "	388 12	100 8
Ponamallee	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
Cannanore	" " "	" " "	" " "	" " "	" " "	" " "	" " "	122 34	" " "	" " "	" " "	122 34
Trinity, Bangalore	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
St. Mark's, Bangalore	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
Bellary (Cantonment)	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
Trichinopoly	" " "	" " "	" " "	" " "	446 8 2	" " "	140 156	" " "	" " "	" " "	460 9 2 8	" " "
	" " "	" " "	" " "	" " "	446 8 2	361 10 2	529 11 6	221 7 4	" " "	" " "	497 148	583 16

Office of the Controller of P. W. Accounts
Madras, 28 August 1874

Offg Controller of P. W. Accounts

Memorandum of letter from the Offg. Controller of Public Works & Mil. Estabt. to Government dated 28 August 1874

Enclosure in a letter
from the Govt. of Bombay
dated 28th August 1874
No 5676
Chief Secy. to Govt. N.W.P.
& P.W. Secrs. to the Govt. of India

1874

Calcutta
24th July 1874.

Telegram from the Govt. of India, dated 13th July 1874.
Resolution of the Govt. of India, Nos 276-87 A-G dated 13th July 1874.

Referred to the Financial Department for disposal.

Walker Coll. R.E.
Secy: to Govt.
G.P.C.

To. The Financial Department
with Nos of Letter.

N.W. 1874 Desp
Fin. No: 4309
From 30th July/74
From

The Govt. of India

Dated 13 July 1874
Recd. 14th

Telegram

Intimating that outlay on Churches and burial grounds in Military Stations will remain elapsed under Civil Buildings Provincial from 1873-74 & requesting that the Controller may be instructed accordingly -

No. 239

G. O. No: 1
14th July 1874 -

To the Contr
M.S. under 14/7/74

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter papers.—

Recd from the Govt of India, P. W. Department, dt 13th July 1874 No. 476-87. A.G.

Telegram from the Secy. to the Govt of India, Public Works Department — dt. 13th July 1874.

Letter from the Controller of P. W. accounts, through the P. W. Dept — dt 17th Augt — No. 4164.

— do — from 1873 — do — dt 28th — No. 4676.

Order thereon, dt 30 Sept 1874 No. 1650

On consideration of the papers above recorded, the Governor in Council directs that the charges on account of churches and burial grounds in Military stations within this Presidency, be considered as a Provincial charge under Civil Buildings, with effect from 1873-74.

The

(P 1)

Date

Recd. from (L. I.)

At H. M., on the

By

Sent to (L. I.)

At H. M., on the

By

Telegraph Master.

INDIAN TELEGRAPH.

Class. J

Local No.

To (Station) Ghoonas

From (Station) Bellary

Official Instructions.—

No.	Words.	Time tendered for transmission. (Madras time.) Day.	H.	M
1570	96	13	16	24

To (Person) Charles Marshall

From (Person) Myers.

Old Long	Our Lord	Churches
and	Burial	grounds
in	Military	stations
&c.	Within	Bellary
		Cantonment
		1873/74
		Civil Works
		Buildings
		Allowed
		Estimated
		Rs. 570
		Actuals
		Rs.
		Excess
		Rs.
		Saving
		Rs.
		Remarks

2. The requisite instructions will be issued on the subject in the Public Works Deptt to the Controller of Accounts in that Department.

To

The Public Works Deptt
Military Deptt
Accountant General.
Ecclesiastical Deptt

dup 15/10

58- Hde & Do-
attach 3 Statements
& this Draft

Ch. A. 25/9/74

Financial Department.

Memorandum for Orders.

In Resolution and Telegram from the Govt of India that the charges incurred for Churches and Burial grounds shall remain clapsed under Civil Buildings.

In the decentralization Resolution of the Govt of India dated 14th December 1870, No 3334 (Accounts) nothing is said as to whether the charges in question were included under "Civil Buildings" - Provincial.

2. The first intimation that such was the case was given in the Note by Lieutenant Colonel G. O'Donnell. R. E. embodied in Resolution dated the

1850

Govt. of 1874 Madras.

Financial

To

The Public Works Dept.

Dated Sept-30 } 187, No.
Recd. } 1870

Nos.

Expenditure on Churches & Burial Grounds in Brit. Stations. The Govt. of India considered as a Provincial charge under Civil Buildings & Repairs from 1870-71 & the Public instructed accordingly.

the 6th December 1872, N° 1005 - J.A. He showed that Rs 17,412 was the proportion of the allotment for churches and burial grounds, under Civil Buildings - Provincial Services, and suggested that the amount should be deducted from the Provincial grant, on the supposition that the charges were to be transferred to the head Military.

3. The circumstance is again adverted to in paragraph 4 of the Resolution dated 13th July 1874, N° 476-87. A.J.

4. It is clear from Lieut.t Colonel O'Connell's note that the Govt of India's calculations did include the charges, and, under the circumstances, it seems desirable that this Govt should accept them as Provincial charges.

5. But before doing so the Controller, P. W. Department, may be called upon to furnish a statement showing the charges incurred during the past five years on the several Military churches specified in J.O, P. W. Dept.t, dated 24th April 1874, N° 1051, and to explain whether the charges were debited to "Military" or "Civil" Buildings.

Yes - Accd
[illegible]
of 1870 on account
the Provl allotment
were debited [illegible]
[illegible]

W.A. 28/7/74

Charges incurred
for Church Services Ootacamund

Memorandum
for Orders.

From H Conl.
P W Accounts
23 Augt No 232

C2917.

39

Financial Dept.

Memorandum on Letter
from the Controller of P. W.
Accounts, dy 28th August 1876.
No 4676.

The Controller
submits three statements
showing the expenditure
incurred during five years,
or from 1869-70 to 1873-74,
under the heads of "Im-
perial," "Military & Civil,"
and "Provincial Services" on
the following Churches

1. St Mary's – Fort Saint George.
2. St Thomas' Mount.
3. Poonamallee.
4. Cannanore.
5. Bangalore – Trinity.
6. —— Do —— St Mark's.
7. Bellary.
8. Trichinopoly.

2. It appears from Statement I that the expenditure incurred under Imperial Military on Churches 1, 2, 3, 4, 5 and 7 was

New Works — Rs 467.
Repairs — 4,869
Rs. 5,336

From Statement II, that the expenditure under Imperial "Civil", on Churches 1, 2, 5, 6 and 8, was

New Works — Rs 330
Repairs — 2,451
Rs. 2,781.

From Statement III, that the expenditure under Provincial, on Churches 1, 2, 5 and 8, was

New Works — Rs 4,998
Repairs — 583
Rs. 5,581

It

3. It is evident from the Statements furnished that the Public Works Department did not rightly understand to which head the charges should be debited.

For example:— after the decentralization scheme was enforced i.e. from 1871-72 to 1873-74, there were charged to Imperial "Military" for the Churches the following sums:—

	N. Works	Repairs
1871-72.	103	475
1872-73	"	319
1873-74	1,397	2,310
	1,500	3,104

Rs. 4,604.

Under Provincial

	N. W.	Repairs
1871-72	4,468	362
1872-73.	530	221
1873-74.	"	"
	4,998	583

Rs. 5,581

Nothing was charged during the years quoted to Imperial "Civil."

The charges under both the heads, do not amount to more than Rs 10,189., or Rs 7,223 less than the sum which Colonel O'Connell showed was the proportion of the allotment for Churches and Burial grounds under Civil Buildings.

× Military + Provincial.

× Rs 17,412

The Public Works Budget for 1870-71 from which were taken the figures on which the decentralization Order was passed shows that the estimate for

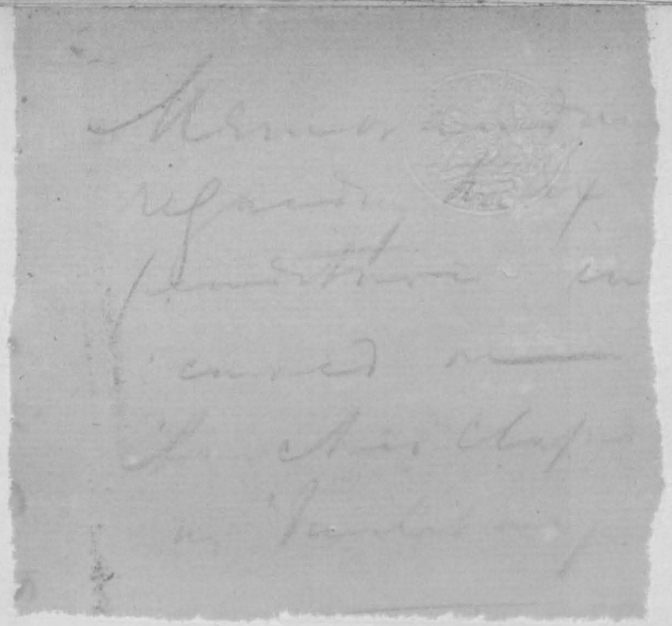
	Rs.
Civil Buildings - new Works was	Rs 4,87,000
Repairs —	1,10,000
	Rs 5,97,000

or £ 59,700.

The amount taken in Appendix A attached to the Decentralization Order, is £ 58,506, or £ 1,194 less than the sums entered in the Budget Estimate which is herewith circulated.

It is impossible to trace from the entries in the Budget Estimate whether any provision was made for the Churches in question under "Military", either for "new works" or "Repairs", as all minor works under Rs 2,500 each are entered in the "lump."

E. B. 11/10/71.



C 11/9 R 19/9

Jan 29 Sept 4 1650