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(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 3261-62	Press Mr.
271-273	
Dated 11-11-1942	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
14th November 1861.*

No. 271. Read the following letter from Lieutenant-Colonel C. V. WILKIESON, R. E.,
Controller of Public Works Accounts, to Colonel C. A. ORR, R. E., Secretary to Go-
vernment, Public Works Department, dated Madras, 30th September 1861, No. 1,221:—

SIR,

1. I have the honor to forward herewith the account of Appropriation and Outlay on Public
Works in this Presidency under the Budget of
the year 1863-61, in the form laid down in G. O.
10th December 1862, No. 2,963.

Enclosures 6.

G. O. 16th March 1863, No. 613.
" 21st May " " 1,795.

Major Chesney, the Accountant General, Public Works Department, dated 3rd June 1861,
No. 21* of 1861, enquiry was made as to the
probable date on which the account for 1863-61

would be submitted, and that Officer was informed that the account for the past year, being the
first one of the kind prepared in this Office, could not be completed before the 30th September
(instant) 1861.

3. The account as now submitted, consists of an Abstract Statement of the appropriations
compared with the outlay, and of the cash receipts and disbursements during the year 1863-61,
with the cash on hand on the 30th April 1861, besides the several supplements noted below.

4. Supplement Part A. of the original and the modified appropriations on account of
original works and repairs, compared with the outlay thereon, arranged under the several sub-
divisional heads in the Budget classification, as it existed prior to 30th April 1861.

5. Supplement Part B., giving details of all original works of the estimated cost of
Rupees 1,000 and above, arranged in the same classified order, and showing the final appropria-
tion on account of each such work with the outlay thereon.

6. Supplement Part C., showing the outlay on original works and on repairs in each Dis-
trict, compared with the original and the modified appropriations.

7. Supplement Part D., showing the details of Establishment charges, could not be com-
pleted in this Office for want of the necessary details from the local Officers. The District
Returns wanting are those of Kistna, Bellary, South Arcot, Salem, Madura, and Tinnevely, for
the months from August to October 1861. Correct Returns of these have been repeatedly called
for, but with no success. The detail Returns at first submitted to this Office from the Superin-
tending Engineers of the 2nd, 3rd, 5th, 6th, and 8th Divisions, were found to be incorrect, not
corresponding with the entries in their Accounts Current submitted to this Office, in which the
outlay on Establishments was given from information furnished by the respective *Treasury*
Officers of the sums disbursed by them and not from the accounts of their Subordinate Officers.

2. *Proceedings of the Madras Government, Public Works Department.*
14th November 1861.

as it ought to have been. The differences have apparently arisen from the system of paying by cheques, drawn by Superintending Engineers at first, and subsequently by Range Officers, having been introduced from August 1863, and from the Public Works Officers having mixed up the cheques drawn for salaries with those for works, and being unable to separate them at once without going through the particulars of each payment made. From the Superintending Engineers of the 2nd, 3rd, and 6th Divisions, revised Returns for the Nellore, Kurnool, and Tanjore Districts, were received on the 16th and 27th September and 29th August respectively, which are under examination in this Office, but the Superintending Engineer, 8th Division, has declared* his inability to produce correspondence between the entries in his own Accounts Current, and the bills paid as submitted by him, for the months from August to October 1861, because no comparison was made at the time of payment or soon after, and the other Superintending Engineers are still revising their Returns, but this Office will endeavour to procure revised Returns as speedily as possible, and send up the Supplement D. as early as practicable, after the receipt of the Local Returns.

8. The original grant made by the Government of India for the Public Works Department amounted to Rupees 57 lacs, which had been increased to Rupees 64,90,182, by the following additions during the year:—

	Rs.
Original grant	57,00,000
Two additional grants of Rupees 3 lacs each	6,00,000
Grant in part of 4 lacs for Military works	1,11,810
By transfer from the Postal Department Budget	5,663
By do. from the Judicial Department Budget	2,000
By do. from the Civil Budget on account of Establishments and other charges of Travellers' Bungalows	40,679
Total ..	64,90,182

	Rs.
Imperial ..	64,90,182
Proportionate share of charge to Local Funds.	1,20,000
Private contributions ..	34,680
	66,04,862

Imperial.	Rs.
Appropriation ..	64,90,182
Expenditure ..	61,62,125
Short outlay ..	3,28,057

Savings.	Rs.
New Works ..	1,94,376
Repairs ..	73,444
Stock ..	1,30,275
Reserve ..	2,945
	4,00,922

Excesses.	Rs.
Establishment ..	20,605
Stores ..	53,339
	73,944
Net saving ..	3,26,077

10. This abstract Account is prepared in accordance with an amended form given by the Inspector General of Public Works Accounts in his Circular No. 21 of 1863, dated 21st July 1863, issued with reference to the orders of the Government of India in the Financial Depart-

9. This sum was further increased to Rupees 66,14,862 by the addition of Rupees 1,20,000 on account of the share of charge to the Local Funds on account of Imperial Establishments, and of Rupees 31,680 on account of contributions for Public Works. The distribution of the sum of Rupees 64,90,182 amongst the main heads of service is given in the abstract account of appropriation, which shows Rupees 3,28,057 as a saving, or the outlay short of the appropriation by that sum. This short expenditure is the difference between excesses under certain main heads, and savings under others, as noted in the margin, and includes a saving of Rupees 1,30,275 by the deduction from the outlay of the year 1863-64 of stock used on works, out of the purchases of previous years. The method by which this has been worked out is shown in the abstract account.

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14th November 1861.

ment, dated 6th May 1863, No. 1,870. In a Circular No. 46 of 1864, dated 12th September

Statement explanatory of the decrease of balances deducted in Appropriation Return.

Particulars.	Balance on 30th April 1863.	Balance on 30th April 1864.	Increase.	Decrease.
Advances for District Stores.	Rs. 7,13,735	Rs. 6,27,934	Rs. ...	Rs. 85,791
Advances for salaries, &c.	8,016	4,938	...	3,078
Advances for fitting up Machinery	34,133	9,608	...	25,177
Advances repayable.	2,91,247	2,95,703	4,476	...
Lime Quarry operations.	20,036	16,827	...	3,179
Stone Quarry operations.	40,362	28,620	...	11,546
	11,07,621	9,77,316	4,476	1,30,275
Net decrease ..				1,30,275

* Circular No. 15, dated 13th April 1864 of the Government of India.

1864, received on the 27th instant, from the Accountant General Public Works Department, that Officer desires to be furnished with an explanatory statement of the increase or decrease of balances, as deducted from or added to outlay in the Accounts now submitted. This information is given in the margin, in the required form, but I take this opportunity to report that the balance thus shown as having remained on the 30th April 1864, is liable to further correction, in consequence of the stock adjustments required in G. O.* dated 11th May 1864, No. 1,365, to be made in the books of 1863-64, to do which Returns have been called for, and will be brought to account in a supplementary Account Current which this Office has yet to furnish to the Deputy Auditor General. Until this, and other transfer adjustments in correction of previous entries, wherein the stock brought to account was held under inappropriate sub-heads, are made, the correct balances to be transferred to the new Account to be opened with the Accountant

* Proceedings of the Government of India, Public Works Department, dated 28th July 1864, No. 80, with Financial Resolution No. 1,326, dated 19th July 1864.

General Public Works Department cannot be ascertained as required by G. O.* of 19th August 1861, No. 2,365.

11. The short expenditure shown in the Abstract Account (not taking into account the excess in stock issues) is less than two lacs, (Rupees 1,97,782), and compared with the allotment of Rupees 66½ lacs is not much, considering that it is divided amongst so many Districts, as shown in the Supplement Part C., which compares the appropriation with the outlay in each District under both heads of "Original Works" and "Repairs," though the form requires this comparison as respects repairs only. The Districts in which the largest saving or short expenditure occurred are thus clearly seen to be those noted in the margin.

12. The explanations given by the several Superintending Engineers for the short and excess expenditure are various. The saving is ascribed chiefly to the difficulty of obtaining labor, to the impression in some Districts that the Public Works Department will be relieved of the repairs of petty works by transfer to the Civil Department. The Superintending Engineer, 3rd Division, in which the largest short expenditure occurred reports it to be owing to the insufficiency of the present reduced Establishment, and the Superintending Engineer, 5th Division, gives the reason of the short outlay in Bangalore, to disputes with the Contractors.

13. The excess charge on account of Establishments, amounting to Rupees 20,605, is owing chiefly to the extraordinary charges which had to be met at the end of the past year in the payment of large sums to Messrs. Dopping and Merrill, two Covenanted Civil Engineers, who retired from the Government service with a bonus of twelve months' salary and passage money, &c., and to Mr. Mechanical Engineer Hudson of a like allowance, which were authorized in accordance with the terms of the Cove-

	Rs.
Mr. Dopping ..	8,320
Mr. Merrill ..	7,100
Mr. Hudson ..	5,000
Passage money and deputation allowance on account of the Controller of Public Work Accounts and Captain Hyves' proceeding to Calcutta.	4,180
	24,600

4 *Proceedings of the Madras Government, Public Works Department,
11th November 1861.*

nants entered into with them. These with other charges on account of the Controller of Public Works Accounts and Captain Ryves of the Engineers having proceeded to Calcutta to join the English Commissioners, who assembled to report on the system of Public Work Accounts, have led to the excess over the appropriation, but it is to be remarked that in the original appropriation on account of Establishments, a sum of Rupees 1,50,000* was authorized by the Government of India to be charged to the Local Funds, as the proportionate share of Imperial Establishments to be borne by those funds, but this charge was reduced to Rupees 1,20,000 in anticipation of a large saving in the charge for Imperial Establishments, in consequence of the reduced Establishment as re-organized in July 1863 not having been employed up to its full strength, and this saving would indeed have occurred but for the extraordinary charges already alluded to.

14. The apparent excess of charge under the head Stores is nominal, as it is owing to adjustments made in the year 1863-64 to the debit of that head, of 1½% sanctioned for fitting up Dredges and Pumps and other machinery; advances for which were outstanding undischarged in previous years, pending the completion of the works. Such advances having been made in previous years properly go as a set off against the nominal excess charge, and they are with advances under other heads included in the sum of Rupees 1,50,275 entered as a saving by use of stock, as already pointed out.

15. It should be explained in conclusion that though the form of Appropriation and Outlay Account given by the Government of India would seem to contemplate the inclusion therein of all appropriations and outlay on works executed from Local Funds also by Public Works Officers, this Office is unable to furnish them details; for in the Presidency the accounts of Local Funds are kept quite distinct. Those of the Income Tax grant are adjusted by the Deputy Auditor and Accountant General on bills passed by this Office, and submitted to him under his instructions. Those of the District Conservancy Fund are more immediately under the Board of Revenue, and though Progress Reports and other accounts of outlay from the above funds, for the past year, have been furnished to this Office, they are not in such a detailed form as will permit of the classification thereof of such particulars as will be required for the appropriation and outlay accounts. Commencing from the 1st May 1864 the accounts of the District Conservancy Fund are rendered to the Board of Revenue direct, and this Office possesses no information respecting them.

16. I beg also to forward, as required by paragraph 7 of the Proceedings of the Government of India, Public Works Department, No. 1,375-76, dated 13th July 1861, an account of the operations of the Dowlaishwaram Factory, received in letter from the Superintending Engineer, 1st Division, dated 6th August 1861, as also Statements of the Toll collection of Cochrane's Canal and of the expenditure thereon for the years 1862-63 and 1863-64 which usually formed accompaniments to the annual Report of Progress submitted by this Office in previous years, but discontinued from 1864-65.

17. Finally, I would recommend the several Returns now sent to be printed and circulated to Superintending Engineers as well as for record, in the same manner as the Progress Report for 1862-64.

No. 272.

ORDER THEREON, 11th November 1861, No. 3,561.

1. With this letter, the Controller of Public Works Accounts submit the Appropriation and Outlay Account for the year 1863-64.

2. Certain differences are observed between the present Return and the Annual Progress Report for the past official year, submitted to the Government of India on the 14th July 1861.

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14th November 1861.*

3. The original Budget allotment, as given in those Returns, is as follows:—

	Rs.
In Appropriation Return	57,00,000
In Progress Report... .. .	56,87,805
Difference	12,195

	Rs.
* As per Appropriation Return... .. .	13,29,120
Progress Report	13,17,225
	12,195

† See letter from Government of India, No. 786, dated 20th May 1863.

* Rupees 50,94,347, viz:—
Rupees 28,03,778 for New Works.
" 22,01,768 for repairs.
" 3,853 Reserve unappropriated.

	Rs.
† Progress Report	57,848
Appropriation Return	56,680

District having been credited in the Progress Report while the actual expenditure is given in the Return under review.

6. According to the Progress Report, the outlay on works in 1863-64 was Rupees 48,62,613, being Rupees 333 in excess of the amount exhibited in the Appropriation Return. The difference is no doubt owing to corrections in the local Returns made by the Controller subsequent to the compilation of the Annual Progress Report.

7. The Government observe that the balance unexpended on the 30th April from the allotment for the past official year was Rupees 3,28,057, as follows—

ALLOTMENT.	Rs.	EXPENDITURE.	Rs.
Original grant	57,00,000	Original Works	27,33,032
Additional grants of 3 lacs each	6,00,000	Repairs	21,29,278
Grants in part of 4 lacs for Military works	1,41,840	Establishments	14,70,025
Amount transferred from the Postal Budget... .. .	5,663	Stores from England	1,14,715
Do. from the Judicial do.	2,000	Savings of decrease in outlay	3,28,057
Do. from the Civil do. on account of Establishments and other charges connected with Travellers' Bungalows	40,679		
Do. from Local Funds on account of Establishments... .. .	1,20,000		
Private contributions in aid of Public Works... .. .	34,680		
Value of previous years stock used in 1863-64... .. .	1,30,275		
	67,75,137		67,75,137

8. The Controller explains that this balance includes a saving of Rupees 1,30,275 by the deduction from the outlay in 1863-64 of stock used on works from the purchases of previous years. Excluding this item the balance on the 30th April last was only Rupees 1,97,782 against an allotment of 66½ lacs.

9. The Government remark that the expenditure on works, as shown in the accounts of 1863-64, is more than Rupees 50,000 less than the actual outlay, owing to the circumstance that, under existing rules, no charge is made for tools and stores obtained from other Departments without payment.

6 *Proceedings of the Madras Government, Public Works Department,*
14th November 1861.

10. The following table shows the allotment and expenditure on works in 1861-62 and 1862-63, as compared with the past official year:—

Years.	Allotment.	Outlay.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1861-62	43,72,235	43,99,910		1,72,625
1862-63	46,72,243	45,77,711		71,632
1863-64	51,33,027	49,62,310		2,70,717

11. The Statement given below exhibits, in one view, the assignment and expenditure in each District in 1863-64:—

Divisions.	Districts.	Allotment.	Outlay.	Excess.	Saving.
		Rs.	Rs.	Rs.	Rs.
1st Division ...	Ganjam	1,16,213	1,41,091		5,152
	Vizagapatam	1,68,269	1,58,057		10,212
2nd Division ...	Godavary	6,13,785	6,35,311		7,141
	Kistna	3,78,700	3,51,710		21,990
3rd Division ...	Nellore	1,80,581	1,69,373		11,208
	Cuddapah	2,50,293	2,36,359		13,913
4th Division ...	Bellary	2,87,780	2,19,015		68,733
	Kurnool	76,850	61,937		11,913
5th Division ...	Presidency	5,68,136	5,69,457	1,021	
	North Arcot	1,98,208	1,89,931		8,277
6th Division ...	Madras	3,03,817	3,01,647	800	
	South Arcot	1,69,992	1,57,061		12,928
7th Division ...	Salem	1,13,935	1,29,132		11,843
	Bangalore	1,77,292	1,41,635		35,637
8th Division ...	Tanjore	2,02,429	2,04,059		5,110
	Trichinopoly	2,63,981	1,97,574		6,497
9th Division ...	Coimbatore	3,21,518	3,22,529		989
	South Canara	85,761	85,502		262
10th Division ...	Malabar	2,61,378	2,55,024		6,354
	Madura	1,33,918	1,40,908		13,016
Municipal Com- missioners.	Tinnevely	1,00,356	1,19,027		11,929
	Presidency	33,897	35,897		
Total ...		51,29,172	49,62,310	1,821	2,64,683

12. In paragraph 7 the Controller explains the difficulties experienced in submitting at present the Supplement Part D, or the details of the outlay upon Establishments, and promises to furnish the Return at an early date. In order to this, the Superintending Engineers will be requested to expedite the submission of the information called for by the Controller.

13. From the General Statement forwarded with the Return under review, the Government observe that the outlay on Establishments in 1863-64 was Rupees 14,70,023, or Rupees 20,605 in excess of the allotment. The circumstances which led to this excess are explained in paragraph 13 of the Controller's letter.

14. The following table shows the allotment and expenditure on Establishments in 1863-64 as compared with the two previous years:—

Years.	Allotment.	Outlay.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1861-62	17,00,000	16,98,159		1,841
1862-63	16,58,163	15,67,270		91,193
1863-64	14,19,120	14,70,023	20,605	

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14th November 1861.

15. If the item marginally noted be excluded from the foregoing Statement, the expenditure on Establishments in 1863-64 will be reduced to Rupees 14,31,183, being Rupees 1,36,037 less than in the previous year, and so much as Rupees 2,66,976 less than in 1861-62. Considering that the outlay on works was greatly in excess of that in the two preceding years, while the cost of the Establishment maintained was considerably less, the results of the operations of the Department during the past official year must be regarded as satisfactory.

16. The form of Annual Appropriation Return, furnished by the Government of India contemplates the inclusion of appropriations and outlay on works executed from Local Funds by Public Works Officers. The Controller reports, however, that it is impracticable to furnish these details in the present Return, owing to the practice obtaining in this Presidency of keeping distinct accounts of the expenditure from Imperial and Local Funds respectively.

17. The account of the operations of the Dowlaishweram Workshop will be forwarded to the Government of India with reference to paragraph 7 of the Proceedings of the Right Honorable the Governor General in Council, No. 1,373-76, dated 15th July 1861.

18. With reference to paragraph 17, the Controller will arrange for a sufficient number of copies of the Appropriation Return and its accompaniments being printed and circulated to the Superintending Engineers. Five copies should be forwarded for record in this Office.

19. Ordered that the following letter be sent:—

(Here enter No. 3,262, dated 14th November 1861.)

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,

Secretary to Government.

To the Superintending Engineers.

Controller of Public Works Accounts.

Er. J. S. T. Augustin.

cc. Department of Revenue, 1861.

*The Account as now submitted,
consists*

9
PUBLIC WORKS DEPARTMENT.
Public.

FORT SAINT GEORGE,
11th November 1864.

No. 273.

No. 3,262.

From

COLONEL C. A. ORR, R. E.,
Secretary to the Government of Fort Saint George, P. W. D.,

To

The Secretary to the Government of India, Public Works Department.

Sir,

1. I am directed to forward the Appropriation and Outlay Account for the year 1863-64, called for in your Circular No. 115, dated 28th October 1862.

2. Owing to the non-receipt from Superintending Engineers, of certain information required for the preparation of Supplement Part D, or the detailed account of Establishments, the Controller has been unable to furnish the Return. It will however be submitted with as little delay as practicable.

3. Copies of the Controller's letter, and of the Proceedings of Government reviewing the Return, are enclosed.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

Exd. S. T. Augustin.

30th September / Unlamb / 1864.

Office of the Controller of P. W. Accounts.
Madras 30th September 1864.
N^o 1221.

From,
Lieutenant Colonel C. V. Wilkinson P. W. A.
Controller of Public Works Accounts.
To,
Colonel C. A. Orr P. W. A.
Secretary to Government P. W. D.

Sir,

I have the honor to forward here,
with the account of appropriation and
outlay on Public Works in this Presidency
under the Budget of the year 1863/64, in
the form laid down in G. O. 10th December 1862
N^o 2763.

G. O. 16th March 1863.
N^o 435.

G. O. 21st May 1863.
N^o 1290.

* Copy enclosed.

The orders noted in the margin
explain why no account in the above form
was submitted for the year 1862/63. In a
Circular from Major Chesney, the Assistant
General Public Works Department, dated 3rd June
1864 N^o 21 of 1864, enquiry was made as to the
probable date on which the account for 1863/64
would be submitted, and that Officer was
informed that the account for the past year,
being the first one of the kind prepared in
this Office, could not be completed before the
30th September (Instant) 1864.

The account as now submitted,
consists

consists of an Abstract Statement of the appropriations compared with the outlay, and of the Cash Receipts and Disbursements during the year 1863/64, with the cash on hand on the 30th April 1864, besides the several Supplements noted below.

4. Supplement Part B of the original and the modified appropriations on account of original works and repairs, compared with the outlay thereon, arranged under the several sub-divisional heads in the Budget Classification, as it existed prior to 30th April 1864.

5. Supplement Part D giving detail of all original works of the estimated cost of Rupees 1000 and above, arranged in the same classified order, and showing the final appropriation on account of each such work with the outlay thereon.

6. Supplement Part C showing the outlay on original works and on repairs in each district, compared with the original and the modified appropriations.

7. Supplement Part D showing the details of Establishment charges, or could not be completed in this Office for want of the necessary details from the Local Officers. The District Returns

wanting are those of Kistnah, Bellary, South Arcot, Salem, Madura and Tinnevely for the months from August to October 1863. Correct Returns of these have been repeatedly called for, but with no success. The detail Returns at first submitted to this Office from the Superintending Engineers of the 2nd, 3rd, 5th, 6th, and 8th Divisions, were found to be incorrect, not corresponding with the entries in their Accounts current submitted to this Office, in which the outlay on Establishments was given from information furnished by the respective Treasury Officers of the same districts by them and not from the Accounts of their Subordinate Officers as it ought to have been. The differences have apparently arisen from the system of paying by cheques, drawn by Superintending Engineers at first, and subsequently by Range Officers, having been introduced from August 1863, and from the Public Works Officers having mixed up the cheques drawn for salaries with those for works, and being unable to separate them at once without going through the particulars of each payment made. From the Superintending Engineers of the 2nd, 3rd and 6th Divisions, revised Returns for the Madras, Karnool and Tanjore Districts were received on the 16th and 27th of October and 27th August

respectively

as to which a bill is under examination in this
 Office, but the Superintending Engineer & Division
 has not yet been enabled to produce correct
 statement between the entries in his own accounts
 current and the bills paid as submitted by him,
 for the months from August to October 1863,
 although a comparison was made at the time
 of payment or soon after, and the latter
 Superintending Engineers are still revising
 their Returns, but this Office will endeavour
 to prepare correct Returns as speedily as
 possible, and send up the Supplement & Dis-
 crepancy statement, after the receipt of the
 final Returns.

The original grant made by the Govern-
 ment of India for the Public Works Department was
 commuted to Rs 57,00,000, which had been increased
 to Rs 64,90,182, by the following additions during the
 year.

Original grant	Rs 57,00,000
Two additional grants of Rs 5,00,000 each	10,00,000
Grant in part of losses for military works	12,1840
Transfer from the Postal Department Grant	5663
Transfer from the Judicial Department Grant	2000
Grant from the Civil Budget on account of establishments and other large establishments	40,672
Total Rs	64,90,182

54

In letter dated
 27th Aug 63 received
 from the Sd. Engineer
 following.

9.

Imperial	64,90,182
Proportionate share of charge to Local Funds	1,20,000
Private Contributions	34,680
	<u>66,44,862</u>

account of Imperial Establishments, and of
 Rs 34,680 on account of contributions for
 Public Works. The distribution of the sum of
 Rs 64,90,182 amongst the main heads of expen-

Imperial.

Appropriation - Rs	64,90,182
Expenditure - Rs	61,62,125
Shortfall	<u>3,28,057</u>

Savings.

New Works	13,2376
Repairs	72,486
Stock	1,30,275
Reserve	<u>3955</u>
	1,00,992
Excesses.	
Establishment	Rs 20,605
Stores	<u>52,330</u>
	72,935
Net saving	3,28,057

is given in the abstract account
 of appropriation which shows Rs 3,28,057
 as a saving, or the outlay short of the
 appropriation by that sum. This short-
 fall or expenditure is the difference between excesses under
 certain main heads, and savings
 under others, as noted in the
 margin, and includes a saving
 of Rs 1,30,275 by the deduction
 from the outlay of the year 1863-64
 of stock used on works, out of
 the purchases of previous years.
 The method by which this has
 been worked out is shown in the

Abstract Account.

10. This Abstract Account is pre-
 pared in accordance with an amended
 form given by the Inspector General of
 Public Works Accounts in his
 Circular.

brought to account in a Supplementary Account Current which this Office has yet to furnish to the Deputy Auditor General. Until this, and other transfer adjustments in correction of previous entries wherein the stock brought to account was held under inappropriate sub-heads, were made, the correct business to be transferred to the new Account to be opened with the Accountant General Public Works Department cannot be ascertained as required by G. O. of 19th August 1864 N^o 2385.

The short expenditure shown in the District Account (not taking into account the excess in stock issues) is less than 2 lacs (Rupees 197,782) and compared with the allotment of Rupees 66½ lacs is not much, considering that it is divided amongst so many Districts, as shown in the supplement part C, which compares the appropriation with the outlay in each District under both heads of "Original Works and Repairs," though the former requires this comparison as respects Repairs only. The Districts in which the largest saving or short expenditure occurred are thus clearly seen to be those noted in the margin.

The explanations given by the

*
Recd of the Secy of
India P. W. D. dated
25th July 1864 N^o 50
with the Financial Officer
dated 17/12/64 dated
14th July 1864

Financial
Bangalore.
History.

Statement of the balance of business conducted in Appropriation Account

Particulars	Balance	Balance	Balance
Advances for District Office	71,925	6,27,952	5,57,027
Advances for District Office	7,016	41,932	3,928
Advances for District Office	34,135	1,305	3,27,777
Advances for District Office	2,91,327	2,95,763	4,476
Advances for District Office	2,60,336	1,6,957	2,177
Advances for District Office	2,03,62	26,926	11,536
Advances for District Office	11,02,621	9,77,346	7,476 12,4951
Advances for District Office			1,30,925

* Circular N^o 13
dated 13th April
1864 of the Secy
of India.

Circular N^o 21 of 1863 dated 21st July 1863 issued with reference to the orders of the Government of India in the Financial Department dated 1st May 1863 N^o 1870. In a Circular N^o 46 of 1864 dated 12th September 1864 received on the 27th instant from the Accountant General Public Works Department, that Officer desires to be furnished with an explanatory statement of the increase or decrease of business, as deducted from or added to existing in the Accounts now submitted. This information is given in the margin in the required form, but I take this opportunity to report that the business thus shown as having remained on the 30th April 1864, is liable to further correction, in consequence of the stock adjustments required in G. O. dated 11th May 1864 N^o 1365 to be made in the Books of 1863/64, to which Returns have been called for, and will be brought.

the several Superintending Engineers for the short and excess expenditure are various. The saving is ascribed chiefly to the difficulty of obtaining labor, to the impression in some Districts that the Public Works Department will be relieved of the claims of petty works by transfer to the Civil Department. The Superintending Engineer's Division in which the largest short expenditure occurred reports it to be owing to the inefficiency of the present reduced establishment, and the Superintending Engineer's Division gives the reason of the short cutting in Bangalore, to disputes with the Contractors.

The excess charge on account of Establishments amounting to Rs. 20,605 is owing chiefly to the extraordinary charges which had to be met at the end of the past year in the payment of large sums to Messrs. Duffing and Merrill two Government Civil Engineers who retired from the Government Service with a bonus of twelve months salary and passage money &c. and to Mr. Mechanical Engineer Davidson of a like allowance, which were authorized in accordance with the terms of the Commissions entered into

Mr. Duffing
Mr. Merrill
Mr. Davidson
Passage money and Detachment Allowance on account of the transfer of Mr. Davidson and Captain Pyves proceeding to Calcutta

into with them. These with other charges on account of the Controller of Public Works Accounts and Captain Pyves of the Engineers having proceeded to Calcutta to join the English Commissioners who assembled to report on the system of Public Works Accounts, have led to the excess over the Appropriation, but it is to be remarked that in the Original Appropriation on account of Establishments, a sum of Rs. 1,50,000 was authorized by the Government of India to be charged to the Local Funds, as the proportionate share of Imperial Establishments to be borne by those Funds, but this charge was reduced to Rs. 1,20,000 in anticipation of a large saving in the charge for Imperial Establishments, in consequence of the reduced Establishment as reorganized in July 1863 not having been employed up to its full strength, and this saving would indeed have occurred but for the extraordinary charges already alluded to.

The apparent excess of charge under the Head Stores is nominal as it is owing to adjustments made in the year 1863/64 to the debit of that head, of bills sanctioned for getting up Dredges and Pontoons and other Machinery, advances for which were outstanding

G.O. 26th Feb 1864.
Rs. 18812 for the Secretary District - Rs. 54,379
G.O. 25th April
1864 - Rs. 11226 for
the District - Rs. 4482
Rs. 8871

outstanding unadjusted in previous years, pending the completion of the works. Such advances having been made in previous years properly go as a set off against the nominal excess charge, and they are with advances under other heads included in the sum of Rs 1,30,275 entered as a saving by use of stock, as already pointed out.

15. It should be explained in conclusion that though the form of Appropriation and Outlay Account given by the Government of India would seem to contemplate the inclusion therein of all appropriations and outlay on works executed from Local Funds also by Civil Works Officers, this Office is unable to furnish these details; for in this Presidency the Accounts of Local Funds are kept quite distinct. Those of the Income Tax grant are adjusted by the Deputy Auditor and Accountant General on Bills passed by this Office, and submitted to him under his instructions. Those of the District Conservancy Fund are more immediately under the Board of Revenue, and though Progress Reports and other Accounts of outlay from the above funds, for the past year, have been furnished to this Office, they are not in such a detailed form as will permit of the classification

classification therefrom of such particulars as will be required for the Appropriation and Outlay Accounts. Commencing from the 1st May 1864 the Accounts of the District Conservancy Fund are rendered to the Board of Revenue direct, and this Office possesses no information respecting them.

16. I beg also to forward as required by para. 7 of the Proceedings of the Government of India P. W. D. N^o 1375/76 dated 13th July 1863, an account of the operations of the Dow. Laiswarum Factory received in letter from the Superintending Engineer 1st Division dated 6th August 1864, as also statements of the Toll collections of Cochrane's Canal and of the Expenditure thereon for the years 1862/63 & 1863/64, which usually formed accompaniments to the Annual Report of Progress submitted by this Office in previous years, but discontinued from 1863/64.

17. Finally I would recommend the several Returns now sent to be printed and circulated to Superintending Engineers as well as for record, in the same manner as the Progress Report for 1863/64.

I have the honor to be

Sir

Your Most Obedient Servant

Wm Miles

Controller of P. W. Accounts.

G.O. 13th August 1863
N^o 2286

Vide letter to Secy
2nd April 1864
N^o 2890.

Office of the Controller
of P. W. Accounts
Madras 30th September 1864.

compd D.M.

Public Works Department
 No. 3261.
 Proceedings of the Madras Government
 Under date the 11th November 1864
 Read the following

From the Controller of P.W. Accounts

Forwards the annual
 appropriation and Outlay Account
 for the year 1863/64. with
 explanatory remarks of the
 course of short-expenditure.
 H.C. 30th September 1864
 No 1221.

With this letter, the
 Controller of P.W. Accounts
 submits the appropriation
 and Outlay account for the
 year 1863/64.
 In relation to differences
 on several objects, the pre-
 sent. Statement and the an-
 nual Progress Reports
 for the first official year,
 is submitted to the Government
 for their consideration.
 Dated on the 14 July 1864

[Signature]

in a copy book

of 1864/65
 No. of Government
 No. 1221

It is to be noted that
 the account of P.W. Accounts
 is submitted to the
 Controller of P.W. Accounts
 for his sanction.

For the year 1863/64
 No. 1221

Enclosure to

Towards the annual
 appropriation and Outlay
 account for the year 1863/64
 with explanatory remarks
 of the course of short-ex-
 penditure.

No. 3261-1864-11/12/1864

Amount of the bill

Amount of the bill
 Amount of the bill
 Amount of the bill

Amount of the bill follows -

In Appropriation Bill - amount \$7,000,000

In Progress Report - amount \$6,87,805

It is necessary to explain that the allotment for establishments was entered in the Progress Report at \$7,12,195 less than the amount actually required, in consequence of my neglect in drawing in the military allowances of Staff Corps Officers and soldiers' compensation.

* As per Appropriation Bill - 13,27,450
 - As per Report - 13,17,225
 12195

* See letter from Govt of India No 786 of 20 May/03

The

* (V) 50,98,317 viz -
 No. 28,92,728 for New Works
 " 22,01,761 for Repairs
 3855 for various unapproved

appropriation. Station, etc. not possible with the amount entered in the Progress Report. There is, however, a difference of Rs. 31,622 between the sum included in these returns

* (V) Report. (V) 37,842
 Appropriation Bill (V) 31,680

under the head, Privates contributions, viz. Public Works, owing to the entire receipts in each bill having been credited in the Progress Report while the actual expenditure is given in the Station under persons. According to the Progress Report, the only

*
 ... 1867/68 ...
 ... 18, 62, 613, being ...
 ... in excess of ...
 ... in the Appropriation ...
 ... The ...
 ... doubt ...
 ... corrections in the ...
 ... made ...
 ... by the ...
 ... request to the ...
 ... of the Annual ...
 ... (Report ...
 ... The ...
 ... that the balance ...
 ... reported in the ...
 ... April from the ...
 ... ment for the ...
 ... Official ...

... 3,28,037 as follows ...
 ... 27 ...
 ... Despatch ...
 ... (A) ...
 ... Allocation ...
 ... Original grant 5700000 ...
 ... Additional grants of 500000 ...
 ... 500000 ...
 ... 341,840 ...
 ... 5005 ...
 ... 2000 ...
 ... 19679 ...
 ... 100000 ...
 ... 34,680 ...
 ... 150,275 ...
 ... 67,75,137 ...
 ... 67,75,137 ...
 ... The ...
 ... explains that this balance ...
 ... includes a saving of ...
 ... 130,275 by the ...
 ... deduction ...

deduction from the outlay
in 1863/64 of stock

on account from the
purchases of previous
years - including also
item the balance on the

30th April last was only

£. 197,782 against
an allotment of 66 1/2 Lac.

The Govt
remains that the ex-
penditure on works ex-
posed in the accounts

of 1863/64 is more than
£50,000 less than
the actual outlay owing
to the circumstances that,

that under existing
rules, no charge could
made for tools and
stores obtained from
other Departments without
payment.

Year	Allotment	Expenditure	Balance
1861/62	15,72,335	43,99,970	1,72,325
1862/63	16,72,338	43,77,711	9,1,632
1863/64	51,33,227	18,62,510	12,70,717
1864/65	20,94,111	11,11,331	
1865/66	20,94,111	11,11,331	
1866/67	20,94,111	11,11,331	
1867/68	20,94,111	11,11,331	
1868/69	20,94,111	11,11,331	
1869/70	20,94,111	11,11,331	
1870/71	20,94,111	11,11,331	
1871/72	20,94,111	11,11,331	
1872/73	20,94,111	11,11,331	
1873/74	20,94,111	11,11,331	
1874/75	20,94,111	11,11,331	
1875/76	20,94,111	11,11,331	
1876/77	20,94,111	11,11,331	
1877/78	20,94,111	11,11,331	
1878/79	20,94,111	11,11,331	
1879/80	20,94,111	11,11,331	
1880/81	20,94,111	11,11,331	
1881/82	20,94,111	11,11,331	
1882/83	20,94,111	11,11,331	
1883/84	20,94,111	11,11,331	
1884/85	20,94,111	11,11,331	
1885/86	20,94,111	11,11,331	
1886/87	20,94,111	11,11,331	
1887/88	20,94,111	11,11,331	
1888/89	20,94,111	11,11,331	
1889/90	20,94,111	11,11,331	
1890/91	20,94,111	11,11,331	
1891/92	20,94,111	11,11,331	
1892/93	20,94,111	11,11,331	
1893/94	20,94,111	11,11,331	
1894/95	20,94,111	11,11,331	
1895/96	20,94,111	11,11,331	
1896/97	20,94,111	11,11,331	
1897/98	20,94,111	11,11,331	
1898/99	20,94,111	11,11,331	
1899/00	20,94,111	11,11,331	
1900/01	20,94,111	11,11,331	
1901/02	20,94,111	11,11,331	
1902/03	20,94,111	11,11,331	
1903/04	20,94,111	11,11,331	
1904/05	20,94,111	11,11,331	
1905/06	20,94,111	11,11,331	
1906/07	20,94,111	11,11,331	
1907/08	20,94,111	11,11,331	
1908/09	20,94,111	11,11,331	
1909/10	20,94,111	11,11,331	
1910/11	20,94,111	11,11,331	
1911/12	20,94,111	11,11,331	
1912/13	20,94,111	11,11,331	
1913/14	20,94,111	11,11,331	
1914/15	20,94,111	11,11,331	
1915/16	20,94,111	11,11,331	
1916/17	20,94,111	11,11,331	
1917/18	20,94,111	11,11,331	
1918/19	20,94,111	11,11,331	
1919/20	20,94,111	11,11,331	
1920/21	20,94,111	11,11,331	
1921/22	20,94,111	11,11,331	
1922/23	20,94,111	11,11,331	
1923/24	20,94,111	11,11,331	
1924/25	20,94,111	11,11,331	
1925/26	20,94,111	11,11,331	
1926/27	20,94,111	11,11,331	
1927/28	20,94,111	11,11,331	
1928/29	20,94,111	11,11,331	
1929/30	20,94,111	11,11,331	
1930/31	20,94,111	11,11,331	
1931/32	20,94,111	11,11,331	
1932/33	20,94,111	11,11,331	
1933/34	20,94,111	11,11,331	
1934/35	20,94,111	11,11,331	
1935/36	20,94,111	11,11,331	
1936/37	20,94,111	11,11,331	
1937/38	20,94,111	11,11,331	
1938/39	20,94,111	11,11,331	
1939/40	20,94,111	11,11,331	
1940/41	20,94,111	11,11,331	
1941/42	20,94,111	11,11,331	
1942/43	20,94,111	11,11,331	
1943/44	20,94,111	11,11,331	
1944/45	20,94,111	11,11,331	
1945/46	20,94,111	11,11,331	
1946/47	20,94,111	11,11,331	
1947/48	20,94,111	11,11,331	
1948/49	20,94,111	11,11,331	
1949/50	20,94,111	11,11,331	
1950/51	20,94,111	11,11,331	
1951/52	20,94,111	11,11,331	
1952/53	20,94,111	11,11,331	
1953/54	20,94,111	11,11,331	
1954/55	20,94,111	11,11,331	
1955/56	20,94,111	11,11,331	
1956/57	20,94,111	11,11,331	
1957/58	20,94,111	11,11,331	
1958/59	20,94,111	11,11,331	
1959/60	20,94,111	11,11,331	
1960/61	20,94,111	11,11,331	
1961/62	20,94,111	11,11,331	
1962/63	20,94,111	11,11,331	
1963/64	20,94,111	11,11,331	
1964/65	20,94,111	11,11,331	
1965/66	20,94,111	11,11,331	
1966/67	20,94,111	11,11,331	
1967/68	20,94,111	11,11,331	
1968/69	20,94,111	11,11,331	
1969/70	20,94,111	11,11,331	
1970/71	20,94,111	11,11,331	
1971/72	20,94,111	11,11,331	
1972/73	20,94,111	11,11,331	
1973/74	20,94,111	11,11,331	
1974/75	20,94,111	11,11,331	
1975/76	20,94,111	11,11,331	
1976/77	20,94,111	11,11,331	
1977/78	20,94,111	11,11,331	
1978/79	20,94,111	11,11,331	
1979/80	20,94,111	11,11,331	
1980/81	20,94,111	11,11,331	
1981/82	20,94,111	11,11,331	
1982/83	20,94,111	11,11,331	
1983/84	20,94,111	11,11,331	
1984/85	20,94,111	11,11,331	
1985/86	20,94,111	11,11,331	
1986/87	20,94,111	11,11,331	
1987/88	20,94,111	11,11,331	
1988/89	20,94,111	11,11,331	
1989/90	20,94,111	11,11,331	
1990/91	20,94,111	11,11,331	
1991/92	20,94,111	11,11,331	
1992/93	20,94,111	11,11,331	
1993/94	20,94,111	11,11,331	
1994/95	20,94,111	11,11,331	
1995/96	20,94,111	11,11,331	
1996/97	20,94,111	11,11,331	
1997/98	20,94,111	11,11,331	
1998/99	20,94,111	11,11,331	
1999/00	20,94,111	11,11,331	
2000/01	20,94,111	11,11,331	
2001/02	20,94,111	11,11,331	
2002/03	20,94,111	11,11,331	
2003/04	20,94,111	11,11,331	
2004/05	20,94,111	11,11,331	
2005/06	20,94,111	11,11,331	
2006/07	20,94,111	11,11,331	
2007/08	20,94,111	11,11,331	
2008/09	20,94,111	11,11,331	
2009/10	20,94,111	11,11,331	
2010/11	20,94,111	11,11,331	
2011/12	20,94,111	11,11,331	
2012/13	20,94,111	11,11,331	
2013/14	20,94,111	11,11,331	
2014/15	20,94,111	11,11,331	
2015/16	20,94,111	11,11,331	
2016/17	20,94,111	11,11,331	
2017/18	20,94,111	11,11,331	
2018/19	20,94,111	11,11,331	
2019/20	20,94,111	11,11,331	
2020/21	20,94,111	11,11,331	
2021/22	20,94,111	11,11,331	
2022/23	20,94,111	11,11,331	
2023/24	20,94,111	11,11,331	
2024/25	20,94,111	11,11,331	
2025/26	20,94,111	11,11,331	
2026/27	20,94,111	11,11,331	
2027/28	20,94,111	11,11,331	
2028/29	20,94,111	11,11,331	
2029/30	20,94,111	11,11,331	
2030/31	20,94,111	11,11,331	
2031/32	20,94,111	11,11,331	
2032/33	20,94,111	11,11,331	
2033/34	20,94,111	11,11,331	
2034/35	20,94,111	11,11,331	
2035/36	20,94,111	11,11,331	
2036/37	20,94,111	11,11,331	
2037/38	20,94,111	11,11,331	
2038/39	20,94,111	11,11,331	
2039/40	20,94,111	11,11,331	
2040/41	20,94,111	11,11,331	
2041/42	20,94,111	11,11,331	
2042/43	20,94,111	11,11,331	
2043/44	20,94,111	11,11,331	
2044/45	20,94,111	11,11,331	
2045/46	20,94,111	11,11,331	
2046/47	20,94,111	11,11,331	
2047/48	20,94,111	11,11,331	
2048/49	20,94,111	11,11,331	
2049/50	20,94,111	11,11,331	
2050/51	20,94,111	11,11,331	
2051/52	20,94,111	11,11,331	
2052/53	20,94,111	11,11,331	
2053/54	20,94,111	11,11,331	
2054/55	20,94,111	11,11,331	
2055/56	20,94,111	11,11,331	
2056/57	20,94,111	11,11,331	
2057/58	20,94,111	11,11,331	
2058/59	20,94,111	11,11,331	

11 Just the [unclear]
 gives below, [unclear]
 with one new [unclear] ad.
 [unclear] [unclear] [unclear]
 [unclear] [unclear] [unclear]
 District in 1863/64.

Name	Allegation	Wholesale	Wholesale	Wholesale
1st Do. [unclear]	111,248	111,091	"	5,152
2nd Do. [unclear]	165,269	158,057	"	10,212
3rd Do. [unclear]	64,378	63,631	"	7,447
4th Do. [unclear]	378,700	351,710	"	23,990
5th Do. [unclear]	180,581	169,373	"	11,208
6th Do. [unclear]	250,243	236,000	"	14,243
7th Do. [unclear]	287,780	279,045	"	8,735
8th Do. [unclear]	76,880	64,937	"	11,943
9th Do. [unclear]	5,654,036	5,671,57	10,21	"
10th Do. [unclear]	178,208	182,731	"	5,523
11th Do. [unclear]	303,817	301,617	800	"
12th Do. [unclear]	169,792	157,061	"	12,731
13th Do. [unclear]	143,755	129,132	"	14,623
14th Do. [unclear]	177,292	144,655	"	32,637
15th Do. [unclear]	207,199	201,054	"	6,145
16th Do. [unclear]	203,781	197,574	"	6,207
17th Do. [unclear]	320,518	322,529	"	2,011
18th Do. [unclear]	85,761	85,502	"	259
19th Do. [unclear]	261,378	255,024	"	6,354
20th Do. [unclear]	153,718	141,908	"	12,010
21st Do. [unclear]	153,256	143,027	"	10,229

12. In para 7 the
 Controller explains
 the difficulties
 experienced in publishing
 at present the [unclear]
 [unclear] Part D on the
 details of the outlay
 upon Establishments,
 and promises to give
 [unclear] the [unclear]
 our early [unclear]
 [unclear] to the [unclear]
 [unclear] [unclear]
 [unclear] [unclear]
 will be requested to
 expedite the submission
 of the [unclear]
 called for by the
 Controller.

General Statement of
 rendered with the Return
 under the review, the
 fact is that the
 Subj. on Establishment

in 1863/64 was
 Rs. 11,70,028, or Rs.
 20,608 in excess of the
 allotment. The circum-
 stances which led to
 this excess are ex-
 plained in para 13
 of the foregoing letter.

The

The following
 table shows the allotment
 valid expenditure &
 establishments in 1863/64
 as compared with the two
 preceding years.

Year	allotment	Valid Expenditure	Establishments
1861/62	17,00,000	16,98,139	1841
1862/63	16,58,463	15,67,270	1841
1863/64	11,49,420	11,70,028	20,608

(Rs. 38,842 on account of
 Bangalore Establishments,
 entered in the Accounts for
 1862/64)

1841. Only the items
 marginally noted above
 only exist in the
 foregoing statement
 the expenditure on
 establishments in 1863/64

will be reduced to (V^o)
14,31,185, being V^o 136,087

less than ~~that~~ in the
previous year, and not
much as V^o 2,66,976

less than in 1861/62 also, namely,

Considering that the quantity
on hand was greatly
excess of that in the
two preceding years,

while the cost of the
retail business of the same
was considerably less,
the results of the
operations of the
during the year

Deficit year must
be regarded as a
fact.

16. The form of
Annual Appropriation
(Return furnished by
the Department of Education)

contemplates the in-
crease of appropriation
and outlay on work
executed from local

funds by the Officer.
The Controller reports
however, that it is im-
possible to get
such data in
the present Return

owing to the practice
obtaining in the
garden of of keeping
distinct accounts of the
expenditure from the
-perial and Local
Funds respectively. -

The Account
of the operations of
the Government
of India will be
forwarded to the Govt.
of India with reference
to para 7 of the
of the Right Honorable
the Governor General

in Council No 1575-
7611/15 July 1863.

18th Will be furnished to
para 17, the Controller
will arrange for a
sufficient number of
copies of the appropriation
Return and its accom.
-piments being printed
and circulated to the
Superintending Engineers.
The copies should be
forwarded for record
in this Office. -

To
The Superintendents
1st Controller of P. & A. Accounts & the 2nd Letter & Statements.

Ordered
J. D. S. 1863

2431 S.A. 11101

Ordered that the

following letter be

replied to

3262

of the

to the

of the

of the

of the

of the

of the

of the

of the

of the

of the

15
No. 115 dated 28th
October 1862. 31

2. Owing to the
non receipt from Super-
intending Engineer of
certain information
required for the pre-
paration of Supple-
ment, Part D, on the
detailed account of Do-
mestic Establishments, the Com-
roller has been un-
able to furnish the
Return - It will how-
ever be submitted with
as little delay as
practicable.

Copied

2431 S.A. 11101

3 Copies of
the Controller's letter,
and of the Prog: of
work reviewing the
Return, are enclosed.

W.H.

Shepard }
14th Nov/64 }

Chief: With 3 Returns
— 1 Per. & L.
— 1 Account Bk. ✓
15th November

To V. B. D. P.
Pres. of Gov. of Mass.

No. 3261
Pres. of the Coll. of Mass.
D. / M. Sturges

Letter from the
Inhabitant of Public
Works & Locum. Sub.
including the appropria-
tion & calling account
of the Mass. - 1861
under the name.

No. 271 @ 2709