

(1) Number of pages _____

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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No.	3601.	Press
<i>Secy-Genl</i>		~~Mis.~~
Dated	16-12-	18 1966.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
16th December 1864.*

No. 340. Read the following letter from Captain J. F. FISCHER, R. E., Controller of Public Works Accounts, to Colonel A. ORR, R. E., Secretary to Government, Public Works Department, dated Madras, 16th November 1864, No. 1,675 :—

SIR,

1. With reference to paragraph 15 of G. O. of the 14th instant, No. 3,261, I have the honor to bring to notice, for the information of Government, that the cost of superintendence as therein given for the year 1863-64, does not appear to me to be quite correct; especially in comparing the sum with the similar outlay for former years.

2. By paragraph 11 of the G. O. above quoted, the outlay for this year on Public Works is shewn to be Rupees 48,62,310, and from this sum 10 per cent. has to be deducted on account of "Sundries and extra Establishments," and allowing that "Sundries" cost one-half of this deduction, there is a sum of Rupees 2,43,115 to be added to the cost of Establishments, making the total cost of these for the year 1863-64 Rupees 16,74,298, or Rupees 1,07,028 in excess of a similar cost for the year 1862-63, and only Rupees 23,861 less than that for the year 1861-62.

3. And comparing the per-centages of lapsed balances for the three years 1861-62, 1862-63, and 1863-64 with the allotments for these years, I regret to say the results do not become so favorable as at first sight they appear to be.

Years.	Allotment.	Outlay.	Balance.	Per-centage.
	RS.	RS.	RS.	
1861-62	45,72,235	43,09,910	1,72,325	3.9
1862-63	46,72,313	45,77,711	74,632	1.6
1863-64	51,29,172	48,62,310	2,68,683	5.2

No. 341. ORDER THEREON, 16th December 1864, No. 3,601.

1. After the fullest consideration of the subject of the two first paragraphs of the letter from the Controller above recorded, the Government are able to discover no reason for treating the expenditure of the Public Works Department in 1863-64 in the exceptional manner which Captain Fischer has adopted. There is nothing on record to bear out Captain Fischer in his assumption that five per cent. of the cost of all work executed in 1863-64 is chargeable to Establishments for extra superintendence, and that nothing is chargeable in the previous years. The Government have taken some trouble to examine the estimates, which have been sent up to them for sanction during the last three years, and they are satisfied that whatever addition may be made to the cost, in any one year, of the permanent Establishment, on account of the supposed cost of the extra, that is, petty superintendence which it is always necessary to employ and which is provided for in the estimates, a similar addition, proportional to the expenditure, must be made in all other years. This addition can, therefore, in no way affect a comparison of the relative cost of the permanent Establishments for each year, and the Government regret that before addressing them Captain Fischer did not give the subject more consideration.

2. In paragraph 3 of his letter the Controller adverts to the largeness of the unexpended balance of the allotment of 1863-64, compared with that of each of the two preceding years, as an unfavorable indication of the working of the Department, but, bearing in mind the circumstances which unsettled the Executive Establishments for several months at the beginning of the year, and considering the restrictions lately imposed on the action of this Government, which hampered the timely transfer and appropriation of savings, the Government see nothing in the accounts, on which the order above quoted commented, to change the opinion they have already expressed that the results of the year's operations of the Department are as satisfactory as could with reason be expected. From the following statement, which

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16th December 1864.*

has been prepared from returns obtained from the Controller's Office, it is observed that the per-centage of expenditure to allotment was 94½ in 1863-64 and 94½, on the average, in the four preceding years :—

Years.	Allotment.	Expenditure.	Sum left unex- pended.	Per-centage of expenditure to allotment.
	RS.	RS.	RS.	
1859-60	53,23,676	48,89,676	4,34,000	94½
1860-61	44,99,509	41,27,012	3,72,497	
1861-62	45,72,235	43,99,910	1,72,325	
1862-63	46,54,356	45,77,711	76,645	
1863-64	51,29,172	48,62,310	2,66,862	94½

(True Extract.)

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

Secretary to Government.

To the Controller of Public Works Accounts.

Exd. S. T. Augustin.

Office of the Controller of P. W. Accounts.
Madras 16th November 1864.
N^o 1675.
From, Captain J. F. Fischer R. E.
Controller of Public Works Accounts.
To, Colonel C. A. Orr R. E.
Secretary to Government P. W. D.
Sir,

With reference to para 15 of G.O. of the 14th instant N^o 3261, I have the honor to bring to notice for the information of Government that the cost of superintendence as therein given for the years 1863-4 does not appear to me to be quite correct; especially in comparing the sum with the similar outlay for former years.

2. By para 11 of the G.O. above quoted the outlay for this year on public works is shewn to be Rupees 48,62,310 and from this sum 10 per Cent has to be deducted on account of "Sundries and Extra Establishments" and allowing that sundries cost one half of this deduction there is a sum of Rupees 2,43,115 to be added to the cost of Establishments making the total cost of these for the year

year 1863.4 Rupees 16.74.298 or Rupees 1.07.028 in excess of a similar cost for the year 1862.3 and only Rupees 23.861 less than that for the year 1861.2.

3. And comparing the percentages of lapsed balances for the three years 1861.2. 62.3 and 63.4 with the allotments for these years. I regret to say the results do not become so favorable as at first sight they appear to be.

Years.	Allotment.	Outlay.	Balance.	Percentage.
1861.2	45.72.235	43.99.910	1.72.325	3.9
1862.3	46.72.343	45.77.711	74.632	1.6
1863.4	51.29.172	48.62.310	2.68.683	5.2

I have the honor to be,

Office of the Controller
of P. W. Accounts
Madras 16 Novr 1864.

Sir,

Your Most Obedient Servant,

Captain R. V.

Controller of P. W. Accounts.

To:

Colonel C. A. Orr. R. E.

Secretary to Government P. W. D.

100340.

2103601-1650002/64

Submits remarks
on the comparison between
the allotment and outlay
on works and the per-
centage of lapsed ba-
lances.

Dated 16th Decr 17 } Nov 2, 1864
Decr 17 } No 16/75

St. Secy to Government
P. H. D.

St. Secy to Government
P. H. D.

1003601-1650002/64

Proceedings of the Madras Government
Under date the 16th December/64

Read the following
the Conty of P. H. D.

Submits remarks
comparison between
allotment and outlay
on works and the perem-
of lapsed ba-

Here Enter 16th Nov/64 to 16/75

After the fullest
consideration of the sub-
ject of the two first
paragraphs of the letter
from the Controller above
recorded the Government
are able to discover no
reason for treating the
expenditure of the Public
Works Deptt in 1863
in the exceptional manner
which

which Captain Fisher
has adopted. There is
nothing on record to bear
out Captain Fisher
in his assumption that
five per cent of the cost
of all work executed in
1863/64 is chargeable to Es-
tablishments for extra
superintendence, and ^{that} nothing is chargeable
in the previous years.
The Government have
taken some trouble to examine
the estimates, which have been
sent up to them for sanction
during the last three years,
and they are satisfied
that whatever addition may
be made to the cost,
in any one year, of

the permanent Establish-
ment, on account of the
supposed cost of the ex-
tra, that is, petty super-
intendence which it is
always necessary to employ
and which is provided for
in the Estimates, a similar
addition, proportional to
the expenditure, must be
made in all other years.
This addition ^{therefore} can in
no way, in fact, be a com-
parison of the relative
cost of the permanent
Establishments for each
year, and the Govt
regret that before address-
ing them Captain Fisher
did not give the subject
more consideration.

J. J.

2. In para 3 of
his letter the Controller
adverts to the largeness of
the unexpended balance
of the allotment of 1863/64,
compared with that of each
of the two preceding
years, as an unfavorable
indication of the working
of the Deptt, but,
bearing in mind the
circumstances which
unsettled the Executive
Establishments for
several months at the
beginning of the
year, and considering
the restrictions lately
imposed on the action
of the Govt, which

hampered the timely
transfer and appro-
priation of savings,
the Government see
nothing in the accounts,
in which the order above
quoted commented, to
change the opinion
they have already ex-
pressed that the re-
sults of the years opera-
tions of the Deptt
are so satisfactory as
could with reason be
expected. From the
following statement, which
has been prepared from
Returns obtained from
the Controller's Office, it
is observed that the per-
centage of expenditure

to allotment was $94\frac{4}{5}$
 in 1863/64 and $94\frac{4}{9}$
 on the average, in the
 four preceding years.

Year	Allotment	Expenditure	Sum left un- expended	Percentage of expenditure to allotment.
1859/60	53,23,676	48,89,676	4,34,000	} $94\frac{4}{9}$
1860/61	44,99,509	41,27,612	3,72,197	
1861/62	45,72,235	43,99,910	1,72,325	
1862/63	46,54,356	45,77,711	76,645	
1863/64	51,29,172	48,62,310	2,66,862	$94\frac{4}{5}$

W. B.

To
 The Controller of
 M. Accounts ✓ 11 Decr. 17th Decr.

1864 Dec 10

Pro: of Gov: for Dec

No 340

Pro: of the M: Gov

Dec 16. Dec 16th

Letter from the
Controller of P.W. & C.

offering certain observa-
tions on the review of

the appropriation

Return for 1863-64.

with orders thereon.

No 340. 041