M.R.O. 1—77,006—8-6-37.

(1) Number of pages.

(2) Date of repair.

(3) Initials of the Referencer.

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No. Press Mis.

Dated 18

Not to be folded or roughly handled

No. 311. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 24th August 1866, No. 1,420 :—

1. I have the honor to forward, herewith, copies of the account of Appropriation and Outlay *Imperial*, with its several accompaniments, and copy of the letter to the Accountant General, Public Works Department, transmitting originals of the above, and explanatory of variations between the outlay and grant of the year 1865-66.

2. I have also to forward copy of the account of Appropriation and Outlay *Local*, with copy of the letter to the Accountant General to the Government of Madras, explanatory of this account. The schedule of Original Works *local* has not been made up in the form laid down in Chapter XX. of the Code of the Government of India, but a Statement in greater detail, showing the outlay on each new work and on repairs local in each Range, has been prepared for the Accountant General to the Government of Madras, which is now being copied for that Officer, and another copy of it will be made for Government, if required to be submitted. This Statement shows the outlay, as contrasted with the grants from the several descriptions of Local Funds, authorized for works undertaken by the Public Works Department, and exhibits also the works for which grants were not specially authorized and transferred to the credit of this Department. These details are necessary for the Accountant General to the Government of Madras, to admit of his making an adjustment of the outlay in the past year to the debit of the respective Local Funds to which it is chargeable.

3. Copies of the Annual Provincial Account Current and its several accompaniments, the originals of which were submitted to the Accountant General, Public Works Department, at the same time with the Appropriation and Outlay accounts, are also herewith forwarded for the information of Government, as well as to be printed in one pamphlet for circulation to Superintending Engineers and Range Officers, as was done last year. To these may be added the following Statements :—

One Abstract of the Progress Report for April 1866, showing the expenditure under every Budget head of service in each Range to the end of April 1866, contrasted with the grants for New Works and Repairs.

One Statement of the Outlay on New Works and Repairs Imperial in each District, compared with the modified allotments for the year 1865-66, showing the excesses or savings in each District.

One Statement of like particulars for " Local Works."

Two Accounts of the financial results of the Dowlaishweram Workshop for the years 1864-65 and 1865-66, with an explanatory letter from the Officer in charge of the Factory, in reply to G. O. No. 1,533, dated 14th May 1866.

4. Copies of the two last mentioned Accounts have likewise been forwarded to the Accountant General to the Public Works Department, as accompaniments to the Appropriation and Outlay Account.

5. The Abstract of the Progress Report for April 1866 could not have been earlier submitted, as it is the account of the last month of the year, and had to be compiled after closing the Range Officers' Journals and Ledgers, in which several

reversal entries had been made in correction of erroneous entries in their Accounts, discovered during the closing of the books.

6. The Statements of "Imperial" and "Local" outlay compared with grants in each District are in correction of the Statements forwarded to Government on the 20th July 1866, No. 1,152. The saving shown in the Statement of Imperial Outlay is reduced to Rupees 66,978, on account of the addition of expenditure by Civil Officers, and because of corrections made in the Range books by reversal entries, as noticed in the preceding paragraph.

Vide G. O. No. 2,530, dated 10th August 1866.

7. The reason of the variation between the result shown in the Appropriation and Outlay Account Imperial, viz., an *excess* of expenditure over grant for the year of *Rupees* 92,802 compared with the *saving* of *Rupees* 66,978, shown in the Statement of Imperial Outlay compared divisionally with grants, is caused by the excess outlay on "Establishments Imperial" and "Tools and Plant," which do not enter into the Statement in question, as it is confined to "Original Works" and "Repairs," as also to the addition of Rupees 1,27,238 to the expenditure of the year by reduction from the grant, on account of an increase in the stock balances on the 30th April 1866, compared with the stock in hand on the 30th April 1865. This addition to the stock balance is required to be exhibited in the Appropriation Account as an addition to the cash outlay of the year, as it must have been obtained by purchase or charge to the grant of the year, no other funds being available for an increase of stock.

8. The excess under "Establishments Imperial" is explained in the letter to the Accountant General, Public Works Department, to be nominal when compared with the outlay under the head "Establishments Local" in which a saving occurs.

9. The excess under the head "Tools and Plant" is also almost nominal when compared with the modified grant for the year between which a small excess of only Rupees 823 has taken place.

10. The saving shown in the Appropriation Account "Local" amounts to the large sum of Rupees 1,84,955, under all heads.

No. 312. ORDER THEREON, 12th September 1866, No. 2,920.

ACCOUNT, No. 28.

1. With this letter the Controller of Public Works Accounts submits the Annual Appropriation and Outlay Account of Imperial and Local Funds for the year 1865-66, together with copies of letters to the Accountant General, Public Works Department, transmitting the originals of those documents.

2. As the Government have already in Proceedings No. 2,530, dated 10th August 1866, commented on the results exhibited in the Statements submitted by the Controller of the expenditure on works during the year 1865-66 as compared with the sanctioned allotments, no additional remarks seem called for on the Returns now laid before them.

3. Copies of the Statement of original works executed from Local Funds referred to in paragraph 2 are not required by the Government.

4. The Controller is authorized to print and circulate the Statements accompanying his letter, submitting five copies as usual for record in the Government Office.

(True Extract.)

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

To the Controller of Public Works Accounts.

Exd. S. T. Augustin.

My Dear Mr Brock
Cursing please
send me back
the Statements
we sent me letter
21 Aug 1866 No 20
Vice Co: 12 Sept 1866
No 2970 - Received
in Co: 19 Sept 1866
No 2998 - Capt
Fischer wants

to go through the
Dowlarowarum
Accounts and will
I believe have to go
in person to Dowlar-
warum to examine
the Steps thereto.
I suppose you
will not possess
orders on Major
Chesney's letter referred
to orders on the 22

Nov 86 and to
you see all the
Reports and Journ-
ers being prepared
but Major Chesney
wants Capt Fischer
to go at once in person to
check the accuracy
of the Factory
Accounts.
Yours faithfully
W A Hart
13 Dec 86

No 1420

To

The Secretary to Government
Public Works Department,
Fort Saint George.

Sir,

I have the honor to forward herewith Copies of the Account of Appropriation and Outlay Imperial with its several accompaniments and Copy of the letter to the Accountant General Public Works Department transmitting originals of the above and explanatory of variations between the outlay and grant of the year 1865-66.

I have also to forward Copy of the Account of Appropriation and Outlay Local with Copy of the letter to the Accountant General to the Government of Madras explanatory of this Account. The Schedule of Original Works Local has not been made out in the form laid down in Chap. XX of the Code of the Government of India, but a Statement in greater detail showing the outlay on each new work and on Repairs Local in each Range has been prepared for the Accountant General to the Government of Madras which is now being Copied for that Officer and another Copy of it will be made for Government if required

to

to be submitted. This Statement shows the outlay as contrasted with the grants from the several descriptions of Local Funds authorised for Works undertaken by the Public Works Department and exhibits also the Works for which grants were not specially authorised and transferred to the credit of this Department. These details are necessary for the Accountant General to the Government of Madras to admit of his making an adjustment of the outlay in the first year to the debit of the respective Local funds to which it is chargeable.

Copies of the Annual Provincial Account Current and the several accompaniments the Originals of which were submitted to the Accountant General Public Works Department at the same time with the Appropriation and Outlay Accounts are also herewith forwarded for the information of Government as well as to be printed in one pamphlet for circulation to Superintending Engineers and Range Officers as was done last year. To these may be added the following Statements

XX.

1. Abstract of the Progress Report for April 1866 shewing the expenditure under every Budget head of Service in each Range to the end of April 1866 contrasted with the grants for New Works and Repairs

1. Statement of the Outlay on New Works and Repairs Imperial in each District compared with the Modified Allotments for the year 1865-66 shewing the excesses or savings in each District

1. Statement of like particulars for "Local Works"

2. Accounts of the Financial Results of the Dowlaishweram Workshop for the years 1864-65 and 1865-66 with an explanatory letter from the Officer in charge of the Factory in reply to G.O. No. 1533, dated 14th May 1866.

Copies of the two last mentioned Accounts have likewise been forwarded to the Accountant General to the Public Works Departments as accompaniments to the Appropriation and Outlay Account.

The Abstract of the Progress Report for April 1866 could not have been earlier submitted as it is the Account of the last month of the year and had to be compiled after closing the Range Officers Journals and Ledgers in which several reversal Entries had been made in connection of erroneous entries in their Accounts discovered during the closing of the Books.

The Statements of "Imperial" and "Local" Outlay compared with grants in each District are in connection of the Statements forwarded

ed to Government on the 20th July 1866, N° 1152, vide G.O. N° 2530, dated 10th Aug.t 1866.

The saving shewn in the Statement of Imperial Outlay is reduced to Rs. 66,978 on account of the addition of expenditure by Civil Officers and because of Corrections made in the Range Books by reversal Entries as noticed in the preceding para.

The reason of the variation between the result shewn in the Appropriation and Outlay Account Imperial viz an excess of expenditure over grant for the year of Rs. 92,802 compared with the saving of Rs. 66,978 shewn in the Statement of Imperial Outlay compared divisionally with grants is caused by the excess Outlay on "Establishments Imperial and "Tools and Plant" which do not enter into the Statement in question as it is confined to "Original Works and Repairs" as also to the addition of Rs. 27,238 to the expenditure of the year by deduction from the grant on account of an increase in the Stock balances on the 30th April 1866, compared with the Stock in hand on the 30th April 1865. This addition to the Stock balance is required to be exhibited in the Appropriation Account as an addition to the Cash Outlay of the year, as it must have been obtained by purchase or charge to the grant of the year, no other funds being available for an increase of Stock.

The excess under "Establishments Imperial" is explained in the letter to the Accountant General Public Works Depart.t as to be nominal when compared with the outlay under the head "Establishments Local" in which a saving occurs.

The excess under the head "Tools and Plant" is also almost nominal when compared with the modified grant for the year between which a small excess of only Rs. 823 has taken place which a small excess of only Rs. 823 has taken place

The saving shewn in the Appropriation Account "Local" amounts to the large sum of Rs. 184,955 under all heads.

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

Capt.n R.E.
Controller of P.W. Accounts.

Office of the Controller of Public Works Accounts
Madras 24th Aug.t 1866.

To
Colonel C.A. Orr R.E.
Secretary to Government.
Public Works Department
Fort Saint George.

P. W. 1866 Septr
Pro: of Govt for September
No 3523

From
The Controller of
P. W. Accts
To the Secy to Govt
P. W. D.
Dated 24th Aug: 1866
Recd 27th Aug: 1866
Ell: 32 No 1420
10 rds a pinch of Ans received Back 7-9-66
12 rds it order Forward Copies
of the Appropriation
and outlay accounts Im-
perial and Local & of
their Several accompani-
ments and transactions
also the Annual Princi-
pal accounts current and
other Returns Comparing
outlay in the Grant
No 2920 - 12th Septr 1866

15

No 2920
P. W. Department.

Proceedings of the Madras Government
Under date the 12th Sept: 1866
Read the following

From
The Controller of
P. W. Accounts - (H. E. No 1420 dated 24th Aug: 1866)

With this letter the Controller of P. W. Accounts submits the Annual Appropriation and Outlay Account of Imperial and Local Funds for the year 1865/6 together with Copies of letters to the Accountant General P. W. D transmitting the originals of those documents.

As the Government have already in Pro: No 2531 dated 10th August 1866 Commented on the results exhibited in the Statements

submitted by the Controller of the expenditure on works during the year 1865/6 as compared with the sanctioned allotments, no additional remarks seem called for on the Returns now laid before them.

~~Captn. Fisher will with reference to Pro: A 1533 dated 14 May/66, report separately on the Accounts of the Dowlaishweram Workshops.~~

Copies of the Statement of original works executed from Local Funds referred to in Para 2 are not required by the Government.

The Controller is authorized to print and circulate the Statements accompanying his letter,

submitting five copies as usual for record in the Govt office:-

To

The Controller of PW Acct. with twenty two enclosures

P. W. 1866 Dept

Pro: of Govt for Septr

No 2920

Pro: of the Madras Govt

Dd 12th September 66 -

Passing orders on a letter from the Controller submitting the Appropriation and Outlay Account of Imperial and Local Funds for 1865-66 together with copies of the letters to the Accountant General P. W. Dept transmitting the originals of those documents.

No 311 · 312 ·

5th Septr 1866.