

(1) Number of pages 23

(2) Date of repair 20 4 40

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public works **DEPARTMENT.**

G.O. No. 2363	Press Mis.
107-110	
Dated 5 - 8	1867.

Not to be folded or roughly handled

Read the following letters :—

No. 107. From the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 20th July 1867, No. 1,119.

1. I have the honor to forward herewith copies of the Appropriation and Outlay Account, Imperial, with its several accompaniments, and copy of the letter to the Accountant General, Public Works Department, with which the originals of the above accounts were submitted. This letter explains the variations between the outlay and grant of the year 1866-67, under both the main and sub-heads of the Budget. The following additional statements, comparing the allotment and outlay under Budget heads and in each district, are also herewith forwarded for the information of Government :—

Abstract of the Progress Report for March 1867, showing the expenditure in each Range, under every Budget head of service, contrasted with the grants for New Works and Repairs.

Statement of the outlay on New Works and Repairs, Imperial, in each district, compared with the modified allotments for the year 1866-67.

A like statement for New Works and Repairs, Local.

2. The original of the Appropriation and Outlay Account, Local, with a Memorandum of the amounts appertaining to each fund, and a detail of the additional grants are also herewith sent, together with the schedules of New Works and Repairs, Local, above Rupees 2,500 each. Copies of these have likewise been sent to the Local Accountant General.

3. The outlay on Original Works and Repairs, both Imperial and Local, as shown in the accounts now sent, differ in some of the districts from the amounts shown in the statements sent for the Administration Report, as during audit of the accounts for March 1867, and on their being booked, several correction entries had to be made in reversal of debits to other than the proper Budget heads. The abstract of the Progress Report for March 1867 was, therefore, not completed till all these correction entries were made up. The separate statement of Local Funds, forwarded in letter No. 857, dated 27th June 1867, has also been revised for the same reason, and such differences will necessarily occur every year between statements made up from Range accounts, before being completely audited and booked, and the accounts now sent after the closing and balancing of both the Range and Provincial books.

4. The accounts now forwarded will, after being reviewed by Government, be printed and circulated, as in last year, to Superintending Engineers and Range Officers.

5. The account of financial operations of the Dowlaishweram Workshop for the year 1866-67, which has been received from the Superintendent of the Factory, is not now forwarded, as I am about to proceed to Dowlaishweram under the orders of Government to audit the accounts, in person. This account with that of the Presidency Workshop, will be transmitted on the completion of the above duty.

*Proceedings of the Madras Government, Public Works Department,
5th August 1867.*

List of Enclosures to be sent with the letter to Government.

Account of Appropriation and Outlay, Imperial.
Do. do. do. Local.

Schedule of Original Works, Imperial

Do. of do. Local.

Do. of Repairs, Imperial.

Do. of do. Local.

Do. of Establishments, Imperial.

Do. of Tools and Plant, do.

List of items of Profit and Loss.

Abstract of the Progress Report, showing expenditure in each Range.
Statement of Expenditure in New Works and Repairs, Imperial, compared with the

allotments in each district.

Do. do. of Local Works.

Statement of the Outlay on Local Works under Budget heads in each district.

Copy of letter to the Accountant General, Public Works Department, transmitting the Appropriation and Outlay Account.

No. 108. From the Controller of Public Works Accounts, to the Secretary to Government, Department Public Works, dated Madras, 22nd July 1867, No. 1,131.

1 Statement.

1. I have the honor to forward a statement exhibiting the balances at debit of Civil Officers at the close of the past official year, for the information and orders of Government.

2. Many of these balances are extremely large, and I am not aware of any absolute necessity for their having been retained, but the total sum is Rupees 1,99,721-7-2, by which amount the Budget grants of this year will be effected.

3. In some instances, as the Postmaster, Malabar, has kept Rupees 48-8-0 at credit throughout the year, and no adjustment has been made; in the same manner a balance of Rupees 90 has remained with the Judge of Mangalore, and with another Range Officer, he has Rupees 45 outstanding; a small sum of Rupees 1-1-5 has been outstanding with the Superintendent of Police, Madura, for ten months, and Rupees 59-5-0 with the Sub-Magistrate of Cochin for the same period, and Attendant of Cochin has had Rupees 1,188 throughout the year; the Master Rupees 7,085-3-6, Rupees 3,000, and Rupees 275 have been at credit of the Sub-Collector, Deputy Collector, and Superintendent of Police, Malabar, for the same time; in the same way the Collector of Trichinopoly has had Rupees 388, the Deputy Collector of Salem 2,200, and the Municipal Commissioners of Madras Rupees 530.

4. Again, the Superintendent of Police, Cuddapah, has kept up a balance of about Rupees 4,000 at credit throughout the year, month by month, and ends the year with Rupees 4,214-1-11 in hand; in some instances, Officers have drawn funds in the last two or three months of the year, and no expenditure having taken place these appear as credit balances, and have to be provided for in the subsequent year.

5. I think it would be as well for Civil Officers not to draw funds from this department at all, but to present bills to Range Officers for works executed by them, and allow them to make the payments, after due examination, detailing these at the end of the Progress Reports, under the head of Civil Officers, in the same manner as all other works.

*Proceedings of the Madras Government, Public Works Department.
5th August 1867.*

Balance of advances standing to the debit of Civil Officers on the 31st March 1867.

	Balance on the 31st March 1867.			Amount since passed.
	RS.	A.	P.	
Deputy Collector of Ganjam	30,080	14	1	Abstract amounting to Rupees 2,052-0-4 received, but returned for certain explanation.
Superintendent of Police of do.	2,292	0	0	Rupees 792 since passed.
Collector of Vizagapatam	26,534	2	6	Rupees 26,268-8-10 since passed.
Civil and Session Judge of do.	1,822	4	0	Rupees 222-4-0 since passed.
Superintendent of Police of do.	64,088	7	1	Rupees 5,107-13-6 since passed.
Sub-Collector of Godavery	309	12	0	Rupees 168 since passed.
Superintendent of Police of do.	2,829	13	5	Rupees 2,095-9-3 since passed.
Collector of Kistna	2,308	2	10	Rupees 2,283-2-10 since passed.
Deputy Collector of do.	3,772	11	11	Rupees 940 since passed.
Superintendent of Police of do.				
Do. do. of Nellore	3,755	5	1	
Collector of do.	4,214	1	11	
Superintendent of Police of Cuddapah	1,310	0	0	Rupees 1,310 since passed.
Do. do. of Bellary	160	0	0	Rupees 160 since passed.
Do. do. of Kurnool	3,888	11	6	Rupees 3,889 since passed.
Secretary People's Park, Madras	530	0	0	
Municipal Commissioners, do.	374	0	0	
Superintendent of Police of North Arcot	5,421	7	8	
Collector of do.	2,016	12	3	
Deputy Collector of South Arcot	294	5	9	
Superintendent of Police of do.	956	0	0	
Do. do. of Salem	200	0	0	
Deputy Collector of do.				
Superintendent of Police of Tanjore	9,109	12	3	Rupees 7,761-9-4 since passed.
Deputy Collector of do.				
Collector of do.	2,609	7	0	
Superintendent of Police of Trichinopoly	388	0	0	
Collector of do.	695	5	0	Rupees 500 since passed.
Superintendent of Police of Coimbatore	4,860	0	4	Rupees 4,860 since passed.
Deputy Collector of South Canara	2,641	0	0	Rupees 1,400 since passed.
Superintendent of Police of do.	45	0	0	
Civil and Session Judge of do.	275	0	0	
Superintendent of Police of Malabar	3,000	0	0	
Deputy Collector of Malabar	7,085	3	6	
Sub-Collector of do.	1,188	0	0	
Master Attendant of Cochin do.	59	5	0	
Sub-Magistrate do.	2,741	12	8	
Collector of do.	1	1	5	
Superintendent of Police of Madura	2,136	1	5	Rupees 1,410-15-5 since passed.
Deputy Collector of do.				
Tahsildar of Ambasamoodrum of Tinnevely				
Superintendent of Police of do.				
Tahsildar of do.	3,260	8	0	
Mint Master, Presidency				
Captain Short, Salem	48	8	0	
Post Master, Malabar	90	0	0	
Civil Judge, Mangalore	333	7	9	
Civil Judge of Calicut	278	10	9	
Tahsildar of Woodierpolliem	100	0	0	
Deputy Tahsildar of Madrantacum	418	1	7	
Collector of Coimbatore	1,193	2	6	
Tahsildar of Wandewash				
Total	1,99,721	7	2	

(Signed) J. F. FISCHER, Captain, R. E.,
Controller of Public Works Accounts.

*Proceedings of the Madras Government, Public Works Department,
5th August 1867.*

No. 109. From the Controller of Public Works Accounts, to the Secretary to Government, Department Public Works, dated Madras, 24th July 1867, No. 1,160.

Provincial Account Current for 1866-67.
Detail of balances on the 31st March 1867.
Schedule of Cash received in transfer.

Do. of do. payments in do.
Do. of Stock received in do.
Do. of do. issued in do.
Annual Account of Revenue realized in the Public Works Department by Civil Officers.
Annual Account of State Expenditure for Railways.
Do. for Irrigation and Canal Company.

In continuation of my letter of the 20th instant, No. 1,119, I have the honor to forward herewith copy of the Annual Provincial Accounts, with its accompaniments, to be printed with the Appropriation and Outlay Accounts already sent for circulation to Superintending Engineers and Range Officers.

No. 110. ORDER THEREON, 5th August 1867, No. 2,363.

ACCOUNT, No. 12.

1. The first of the letters recorded at the head of these Proceedings gives cover to the Controller's Annual Appropriation and Outlay Accounts of Imperial and Local Funds for the year 1866-67.
2. The results exhibited in these Returns are as follows :—

Heads.	IMPERIAL FUNDS				LOCAL FUNDS			
	Allotment.	Expenditure.	Excess.	Saving.	Allotment.	Expenditure.	Excess.	Saving.
WORKS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	1,58,623	1,32,367	...	26,256	12,715	8,842	6,789	...
Vizagapatam	1,35,175	1,07,448	...	27,727	8,198	8,198	...	...
Godavery	3,57,675	3,39,665	...	18,010	71,676	61,899	...	5,926
Kistnah	2,65,512	1,47,395	...	7,659	45,191	29,928	...	604
Nellore	1,54,350	1,14,166	...	6,955	24,246	21,600	...	9,817
Cuddapah	1,14,485	70,787	...	319	17,900	18,036	126	15,263
Kurnool	72,202	2,54,878	...	1,415	12,725	9,756	...	2,596
Bellary	2,79,482	3,49,375	...	24,604	1,05,335	9,284	...	...
Presidency	3,57,405	3,48,502	19,051	8,030	39,017	82,662	...	8,440
Madras	3,29,451	1,85,665	...	8,875	71,618	37,035	...	8,441
North Arcot	1,94,540	1,68,635	...	1,931	70,628	59,402	...	22,773
South Arcot	1,60,566	92,775	...	1,954	39,906	61,483	...	2,011
Salem	94,729	3,15,375	...	26,589	...	22,207	...	12,218
Bangalore	3,41,964	2,04,353	...	8,505	20,550	11,819	...	6,145
Tanjore	2,46,218	5,10,940	31,502	1,378	60,583	31,382	...	17,759
Trichinopoly	2,05,731	4,05,535	6,657	...	58,249	59,339	...	8,731
Coimbatore	4,79,438	65,864	...	3,391	20,902	34,198	1,140	29,201
Malabar	3,98,868	1,80,892	5,202	1,727	1,60,132	1,33,140	13,296	...
South Canara	69,255	1,48,261	64,169	...	8,475	8,370	...	26,993
Madura	1,82,619	...	...	...	52,559	40,564	...	105
Tinnevely	1,43,059	...	...	...	...	...	...	11,995
Civil Officers, &c.	...	...	...	...	...	...	...	...
Total for Works	47,41,347	46,92,603	1,26,581	1,75,325	9,19,635	7,50,072	14,562	1,84,125
Establishments	15,64,239	14,96,155	...	68,084	...	96,924	20,821	...
Tools and Plant	1,48,719	90,331	33,741	58,388	...	...	...	...
Profit and Loss	...	33,741	...	...	...	...	...	...
Grand Total	64,54,305	63,12,830	1,60,822	3,01,797	9,95,738	8,46,996	35,383	1,84,125
Net saving	...	...	...	1,41,475	...	...	...	1,48,743

*Proceedings of the Madras Government, Public Works Department,
5th August 1867.*

3. The Imperial allotment for "works" was on the whole, fairly worked up to, but the Controller's "Abstract of New Works and Repairs compared divisionally" shows large unexpended balances against the undermentioned districts :—

	RS.
Ganjam	26,256
Vizagapatam	27,727
Godavery	18,010
Kistnah	7,659
Nellore	6,955
Bellary	24,604
Presidency	8,029
North Arcot	8,874
Bangalore	26,589
Tanjore	8,505

4. It is not clear how much of these balances remained in the hands of Civil Officers. The Superintending Engineers concerned will be requested to furnish statements showing the details of these amounts under the several Ranges to which they appertain, and to submit full explanations of the cause of the short expenditure by Officers of the Department Public Works.

5. The saving of Rupees 58,388 under "Tools and Plant" is satisfactorily explained in paragraph 5 of the letter from the Controller to the Accountant General, Public Works Department, of the 20th July 1867, No. 1,118.

6. The Government are greatly disappointed to find that so large a sum as Rupees 68,084 was lost to the Public Works Department under the head "Establishments," and they are not prepared to admit the sufficiency of the explanations contained in paragraph 4 of the Controller's letter quoted in the preceding paragraph. So late in the official year as the 12th March 1867, the Government were led to infer, from Captain Fischer's letter of that date No. 4,101, that no reduction beyond the 50,000 Rupees, which had previously been ordered, could be effected in the allotment for establishments, whereas it now appears that had fair allowance been made for the additional sum which was chargeable to Local Funds on account of the Public Works Establishments, the Government would have been in a position to set free a large amount for appropriation to Imperial works by a corresponding reduction in the allotment in Part IV of the Imperial Budget.

7. The total outlay on Local Fund works during the past official year was Rupees 7,50,072, being Rupees 2,01,852 in excess of the expenditure* in 1865-66.

* Rupees 5,48,220.

Ganjam.	Godavery.
Kistnah.	Kurnool.
Presidency.	North Arcot.
South Arcot.	Salem
Tanjore.	Trichinopoly.
Malabar.	Tinnevely.

This is an improvement, but there were large balances in the districts noted in the margin, and the Government cannot but think that had increased exertions been used by the Officers concerned, much of these available funds might have been usefully employed.

8. The expenditure under "Imperial" in the Madras, Coimbatore, Malabar, and Tinnevely Districts, and under "Local Funds" in the Cuddapah, Coimbatore

Proceedings of the Madras Government, Public Works Department.
5th August 1867.

and South Canara Districts having exceeded the sanctioned allotments, the attention of the Superintending Engineers concerned will be specially called to the Orders communicated in the Proceedings of Government of the 10th August 1866, No. 2,530.

9. The practice (referred to in the second of the letters above read) of Civil Officers keeping unemployed large portions of the Public Works assignment is most objectionable, as all sums which remain unspent and unaccounted for at the close of each year lapse under the rules. There appears to be no reason why the suggestion in the concluding paragraph of the Controller's letter should not be acted upon, or why advances to Civil Officers, if absolutely necessary in special cases, should not be of less amount than they now are, and be more promptly adjusted. Before passing final orders on this subject, the papers will be communicated to the Revenue and Judicial Departments for consideration.

10. The Returns under review should be printed, as usual, and five copies supplied for record in the Government Office.

(True Extract.)

(Signed) J. H. M. SHAW STEWART, Major, R. E.,
Under Secretary to Government.

To the Controller of Public Works Accounts, with twenty-five Enclosures.
" Superintending Engineers.
To Captain Kennedy.
To the Revenue Department.
" Judicial do.

Exd. S. T. Augustin.

No. 1160.

Office of the Controller of
Public Works Accounts.
Madras, 24th July 1867.

From,

The Controller of Public Works Accounts.
To, The Secretary to Government, S. M.
Northam, George.

Sir,

Enclosures.

Provincial Account Current for
1866/67.
Statement of Balances on the 31st
March 1867.
Schedule of Receipts in
thousands.
" of Cash Payments in — do:—
" of Stock received in — do:—
" of Stock issued in — do:—
Annual Account of Revenue
realized in the P.W.D. by Civil
Officers.
Annual Account of State
Expenditure for Railways.
" for Construction and
Maintenance.

In continuation of my
letter of the 25th instant
No. 1119, I have the honor
to forward herewith
copies of the Annual
Provincial Accounts
with its accompaniments,
to be printed with the
Appropriation and
Outlay Accounts already
sent for circulation to
Superintending Engineers
and Range Officers.

I have the honor to be
Sir,

Your most obedt. Servant.

Wm. H. ... Capt. R.E.

Controller of P.W. Accounts.

No. 1131.

Office of the Controller of
M. Accounts.

Madras, 22nd July 1867.

From, The Controller of M. Accounts.

To, The Secretary to Government, S. M.
North. George.

Sir,

I have the honor to forward on
Statement exhibiting the balances at debit of
first officers at the close of the past financial
year for the information and orders of Govern-
ment.

Many of these balances are
exceedingly large and some not matters of any
absolute necessity for their having been retained
but the total sum is Rs. 1,99,721-9-2, by
which amount the Budget grants of this
year will be affected.

In some instances as the
Collector, Malabar has kept Rs. 48,000
at credit throughout the year and no
adjustment has been made; in the same
instance a balance of Rs. 90 has remained
with the Judge of Malabar and with
another Charge Officer he has Rs. 45 out-
standing; a small sum of Rs. 1,100 has
been outstanding with the Superintendent
of Cochin for 10 months and Rs.
5,000 with the Sub-Registrar of Cochin
for the same period. The Master Attendant
of Cochin has had Rs. 1,188 throughout the
year; the sum of Rs. 7,086-3-6 (Rs. 3,000
and Rs. 255 have been at credit of the
Sub Collector, Deputy Collector, or of
Superintendent of Cochin Malabar for
the same time in the same way the Collector
of

enclosed
(one)
Statement

To, The Controller of M. Accounts.
The Secretary to
Government, S. M.
North. George.

Date: 24th
Dec: 25th 1867.
3019. No. 1160.

Forwarded showing
the Annual Provincial
Accounts with its
accompaniments.

No. 109

2126 and 1867 (B. 3007)

212, 2363 - 5th August 1867

of Trichinopoly has had Rs. 388, the Deputy
Collector of Salem 2200 & the Municipal
Commissioners of Madras Rs. 530.

4. Again the Superintendent of
Police, Madras has Rs. 4000 for balance of
year month by month, and also the same
with Rs. 4,214 in hand in various
instances, officers have drawn funds in
the last 2 or 3 months of the year and no
expenditure having taken place these officers
credit balance and have to be provided
for in the subsequent year.

5. I think it would be as well
for Civil Officers not to draw funds from this
Department at all, but to present bills
to Range Officers for monthly expenditure
-draw and allow them to make the
payments after due examination detailing
these at the end of the Progress Reports
under the head of Civil Officers in the
same manner as all other months.

I have the honor to be
Sir,
Your most obedt. servant,
Wm. Robert Latham Esq.
Controller of M. Accounts.

Camp. No

130

London C. 2. Apr 1821.
Country Government, &c &c

1. I have the honor to forward herewith copies of the appropriation Budget Accounts, Imperial, with its several accompaniments & copy of the letter to the Accountant General P.W.D. with which the Originals of the above Accounts were submitted. This letter explains the variations between the Budget & Grant of the year 1866-67, under both the main & sub heads of the Budget. The following additional statements comparing the allotments & Budget under Budget heads & in each District are also herewith forwarded for the information of Government.

Extracts from the Progress Report.

[illegible]

Dec 6 1873
Nov 24th Dec 6 1873.

Departing the
large outstanding
balances on the
debit of Freight Office,

2022363-570du7/67

for March by showing the expenditure in each Range under every Budget head of service contrasted with the grants for new works and repairs.

Statement of the outlay on new works & repairs, Imperial in each District compared with the modified allotment for the year 1866-67.

A like Statement for new works & repairs, Local.

2. The original of the Appropriation & Outlay Account Local, with a Memo of the amount apportioning to each Fund & a detail of the additional grants are also herewith sent together with the Schedules of new works & repairs Local, about Rs 2500 each. Copies of these have likewise been sent to the Local Accountant General.

3. The Outlay on original works & repairs, both Imperial & Local, as shown in the account now sent, differs in some of the Districts from the amounts shown in the Statements sent for the Administration.

100
the ten Reports, as during audit of the account for March 1867 and on the being Booked, several corrections had been made in reversal of debit rather than the proper Budget heads. The Abstract of the Excess Report for March 1867 was therefore not completed till after these corrections had been made up. The separate Statement of Local Funds for March 1867 dated 27th June 1867 has also been revised for the same reason & in accordance with necessary amendments between Statements made up from Range Accounts before being completely audited & Booked & the Accounts now sent after the closing & balancing of both the Range & Provincial Books.

4. The Account now presented will after being reviewed by Government be printed & circulated as usual year to year to the commanding Engineers & Range Officers.

5. The Account of Financial operations of the Powlais was and work.

Office of the Controller
of P. M. Accounts
Madras 20th July 1867

I have the honor Sir

Office of the Controller
of P. H. Accounts:
New York July 20 1867

Dear Sir
Your most obedient servant
C. A. Tamm

Captain W. E.
Carrister of A. M. Co. 5

To the Secretary to Government
P.W.D.
Fort St George

List of Enclosures to be sent with the letter to Government
 Account of Appropriation and outlay Imperial
 (Q) of ———— (Q) of ———— Local
 Schedule of Original Works Imperial
 (Q) of ———— (Q) of ———— Local
 (Q) of ———— (Repairs ———— Imperial
 (Q) of ———— (Q) of ———— Local
 (Q) of Establishments Imperial
 (Q) of Tools and Plant Imperial
 List of items of Profit and Loss
 Abstract of the Engineer's Report showing expenditure in each Range
 Statement of expenditure on New Works and Repairs Imperial compared with the amounts in each District
 (Q) of ———— (Q) of ———— of Local Works
 Statement of the outlay on Local Works under Budget heads in each District
 Copy of letter to the Accountant General Public Works Department transmitting the appropriation and outlay Account

Proceedings of the Madras Government.
Under date the 5th ^{Sept} ~~May~~ 1867.
Read the following.

From the Controller of P.W. Accounts
More enter No 119 of 20th July 1867
" " " 1131 of 22nd "
From — Do — Do — " — " 1160 of 24th "
From — Do — Do — " — " —

The first of the letters recorded at the head of these Proceedings gives cover to the Controller's Annual Appropriation and Outlay Accounts of Imperial and Local Funds for the year 1866/67.

2. The results exhibited in these Returns are as follows.

Wm

10/2/63
The Controller of P.W. Accounts
10/2/63

10/2/63
The Secy to Govt
10/2/63

10/2/63
The Secy to Govt
10/2/63

10/2/63
The Secy to Govt
10/2/63

10/2/63

10/2/63

Detail	Imperial Funds				Local Funds			
	Allo-	Expend-	Se-	Sur-	Allo-	Expend-	Se-	Sur-
	ment	ture	cess	plus	ment	iture	cess	plus
<u>Works</u>								
Tanjore	158623	132367	-	26256	12715	6789	-	5926
Vizagapalam	135175	107148	-	27727	8882	8198	-	684
Godavery	357675	339663	-	18010	71676	61829	-	9847
Mistral	265512	257853	-	7659	15191	29928	-	15265
Vellore	151350	117395	-	6955	24216	21650	-	2590
Guadalupah	114183	114166	-	319	17966	18086	126	-
Purnool	72202	70787	-	1415	18196	9756	-	8440
Bellary	279482	254878	-	24604	12725	9284	-	3441
Presidency	357405	349373	-	8030	103335	82562	-	22773
North Coast	329151	348502	19051	-	39047	37036	-	2011
South Coast	191516	185665	-	8875	71618	59102	-	12216
Salem	160566	158633	-	1931	70628	61483	-	6145
Bangalore	94729	92775	-	1954	39966	22207	-	17759
Tanjore	341904	313375	-	26589	-	-	-	-
Mysore	246218	237713	-	8505	20550	11819	-	8731
Mishnashdy	205751	201353	-	1378	60583	31382	-	29261
Coimbatore	205751	201353	-	1378	60583	31382	-	29261
Malabar	479158	510916	31502	-	58249	59389	1140	-
South Canara	398868	403523	6655	-	20902	31198	13296	-
Madrass	69255	65801	-	3391	160132	133110	-	26992
Punnevelly	182619	180892	-	1727	8175	8370	-	105
Civil Officers	113050	118251	5202	-	52539	40561	-	11975
	-	61169	61169	-	-	-	-	-
Total for Works	4741317	4692603	126581	175325	919635	750077	14562	181125
Establishments	1564239	1196155	-	68081	-	-	-	-
Tools & Plant	148719	90331	-	58388	76103	96921	20821	-
Profit & Loss	-	33741	33741	-	-	-	-	-
Grand Total	6454305	6312830	160322	301797	995738	846996	35383	181125
Net saving	-	-	-	141475	-	-	-	11874

3 The Imperial allotment for "Works" runs on the whole, fairly worked up to, but the Controller's Abstract of the Works and Accounts compared Divisionally shows large unexpended balances against the undermentioned Districts.

Tanjore	26256
Vizagapalam	27727
Godavery	18010
Mistral	7659
Vellore	6955
Bellary	24604
Presidency	8029
North Coast	8874
Bangalore	26589
Tanjore	8505

It is not clear how much of these balances remained in the hands of Civil Officers. The Superintendents concerned will

be requested to furnish statements showing the details of these amounts under the several Ranges to which they pertain, and to submit full explanations of the cause of the short expenditure by Officers of the Department Public Works.

5 The saving of Rs. 58,388 under "Tools and Plant" is satisfactorily explained in para 5 of the letter from the Controller to the Accountant General P.W.D. of the 26th July 1867, No. 1118 -

6 The Govt are greatly disappointed to find that so large a sum as Rs. 68,084 was lost to the Public Works Dept.

under the head "Establishments", and they are not prepared to admit the sufficiency of the explanations contained in para 4 of the Controller's letter quoted in the preceding paragraph. So late in the Official year as the 12th March/67, the Govt were led to infer from Captain Fischer's letter of that date No. 1101, that no reduction beyond the 50,000 Rs. which had previously been ordered, could be effected in the allotment for Establishments, where as it now appears that had fair allowance been made for the

additional sum which
was chargeable to Local
Funds on account of the
Public Works Establish-
ments, the Govt would
have been in a position
to set free a large amount
for appropriation to Im-
perial works by a cor-
responding reduction in
the allotment in Part IV
of the Imperial Budget.

7 The total outlay
on Local Fund works
during the past fiscal
year was Rs 7,50,072,
(being Rs 2,01,852 in
excess of the expendi-
ture in 1865/66. This
is an improvement, but
there were large balances
in the Districts voted in
the margin and the
Govt cannot but
think

+ 5,48,220

Tanjore - Poddery.
Mistral - Kurnool.
Presidency - A. M. C.
South Arcot - Salem
Tanjore - Erode.
Malabar - Travancore.

think that had neces-
sary exactions been met
by the Officers concerned,
much of these avail-
able funds might have
been usefully employed.
8 The expenditure under
"Imperial" in the districts,
Coimbatore, Malabar, and
Tinnevely Districts, and
under "Local Funds" in
the Coimbatore, Coimbatore
and South Canara districts,
having exceeded the
sanctioned allotments,
the attention of the S. D. G.
concerned will be specially
called to the orders com-
municated in the Progs
of Government of the
10th August 1866, No. 530.

9 The practice (re-
ferred to in the 2nd
of the letters above recd)

of Civil Officers -
 Keeping unemployed
 large portions of the
 Public Works Assignment
 is most objectionable,
 as all sums which
 remain unspent and
 unaccounted for at
 the close of each year
 lapse under the rules.
 There appears to be no
 reason why the sugges-
 tion in the concluding
 para of the Controlling
 Order should not be
 acted upon, or why ad-
 vances to Civil Officers, if
 absolutely necessary in
 special cases, should
 not be of less amount
 than they now are,
 and be more promptly

adjusted - (Before
 passing final orders
 on this subject, the
 papers will be com-
 municated to the Re-
 venue and Judicial
 Departments for con-
 sideration -

M.

The Returns under
 review should be printed,
 as usual, and five copies
 supplied for record in
 the Government Office.

M.

To
 10 The Controlling Order
 119 " S. Dyer
 4 " Capt. W. Kennedy
 21 " Rev. Dept.
 11 " Judicial Dept.

Refd 1/8/61

$$\frac{180}{13}$$

011 (2) 101

Pub: Works 1867 Depts.

11

Pro: of Govt for August

122/23

Pro: of the Madras Govt
Of 5th August 1867

Pending orders on the
(a Annual), & appropriation fund.
Outlay. Accounts submitted
by the Controller, of Imperial
and Local funds, for 1866/67

Ap. 10/67

26 July 1867 R 30th