M.R.O. 1—77,006—8-6-37.

(1) Number of pages 1 v 6

(2) Date of repair 1. 6. 42

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public works **DEPARTMENT.**

G.O. No. 3057 Press / Mis.

22-23

Dated 2. 10. 1867.

Not to be folded or roughly handled

10

Proceedings of the Madras Government, Public Works Department, 2nd October 1867.

No. 22. Read the following Proceedings of the Madras Government in the Revenue Department:—

Passing orders on the mode of accounting for expenditure incurred on Salt works from funds specially provided for them in the Revenue Budget of the current official year. } (Here enter 27th September 1867, No. 2,263.)

No. 23. ORDER THEREON, 2nd October 1867, No. 3,057.

ACCOUNT, No. 4.

Communicated to the Superintending Engineers and the Controller of Public Works Accounts for information and guidance.

(True Extract.)

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

Proceedings of the Madras Government, Revenue Department, 27th September 1867.

No. 450. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Department Public Works, dated Madras, 17th September 1867, No. 2,364 :—

1. I have the honor to lay the following particulars before Government, and to solicit orders thereon.

2. The conservancy of Salt works having been transferred* from the Public Works to the Revenue Department, a provision of Rupees 2,00,000 was made in the Civil Budget for 1867-68 for that purpose, under the head of "Petty Construction and Repairs." This transfer was made as a measure of administrative convenience, with a view to relieve the Public Works Department of much unnecessary work in supervising and accounting for expenditure on petty works and repairs requiring no engineering knowledge to supervise, and to allow that department more leisure to attend to works requiring professional skill and talent.

* G. O. No. 3,938, dated 14th December 1866.
" " 3,309, " 8th " "

G. O. No. 3,697, dated 6th December 1865.

3. From the Proceedings of the Board of Revenue, dated 15th July 1867, it will be seen that it is under a misapprehension regarding the authority which should pass expenditure on Salt works, for it directs the accounts to be submitted to this Office by officers who are authorized to draw funds direct from the Civil Treasuries.

No. 4,435.

4. On the receipt of the above, I addressed the Accountant General, and that Officer's letter to the Board of Revenue is attached. From this I am led to infer that the amount set apart for "Petty Construction and Repairs," on account of Salt works, has not been transferred to the Public Works Department, though the amount allotted to irrigation works in the Civil Budget has been so transferred.

Vide No. 781, dated May 1867, from Accountant General; this Office No. 1,126, dated 22nd July 1867, and Accountant General's No. 2,277, dated 26th July 1867, in original.
No. 2,189, dated 23rd July 1867.
Accountant General's No. 781, dated May 1867.

5. I addressed the Board on the 26th July 1867, and, in their reply, they stated that they have apportioned the 2,00,000 Rupees for Salt works, as well as 3,75,000 for Irrigation works to the various divisions of the Presidency.

No. 1,194.
Proceedings of the Board of Revenue, No. 5,763, dated 5th September 1867.

6. The question now arises, am I to consider the whole of the amounts referred to in the Board's Proceedings, No. 5,763, as transferred to the Public Works Department, both for Salt works and Irrigation, as the Board, from their Proceedings dated 15th July, seem to think I should, or am I to consider that the amount sanctioned for Salt works is to be dealt with entirely by the Collectors and the Accountant General. If the former, I shall have to issue instructions to Superintending Engineers accordingly; if the latter, the Public Works Department has no concern whatever with the disposal of the grant for Petty Construction and repair for Salt works, neither in granting funds, which should be drawn by Civil Officers, from Civil Treasuries direct, under rules framed by the Board of Revenue;

nor in supervision of works by Executive Officers of the Public Works Department; nor in accounting for expenditure.

7. I have thus entered fully into the question, because, from the correspondence laid before Government, the procedure to be adopted is not understood, apparently, by the Board of Revenue.

8. And now in connection with this case I have to request the orders of Government as regards the expenditure incurred by Mr. Fraser on Salt works.

This Office No. 1,102, dated 19th July 1867, to the Superintending Engineer, 4th Division.
That Officer's reply, No. 2,032, dated 22nd July 1867.
Statement of Objectionable Items for June 1867.
This Office No. 1,153, dated 24th July 1867, to the Board of Revenue, and Proceedings thereon.

From the correspondence noted in the margin, it will be observed that objection has been taken by this Office to the large expenditure on Salt works without a transfer of funds duly authorized, and that Mr. Fraser furnishes an explanation on the subject. The Board was addressed by me, and a promise of a provision for the expenditure by Mr. Fraser made.

9. In the Superintending Engineer's letter to the Board of Revenue, No. 1,638, dated 2nd July 1867, sanction is requested to estimates, aggregating to Rs. 12,395, and accorded in G. O. No. 1,738, dated 30th July 1867; but from the accounts of the East Coast Canal Range under Mr. Fraser, the expenditure to the end of July has amounted to Rupees 23,654 already. Whatever may be the whole amount authorized to be expended by Mr. Fraser, or any other Public Works Officer, I would request that a regular sum be made over to the Public Works Department, or that the expenditure on Salt works be treated as a charge against the Civil Department at the close of the year.

Referred to the Revenue Department. As the sum provided in the Civil Budget Estimates of the current year for Salt works has not been transferred to the credit of the Public Works Department, no portion of the expenditure incurred from that source should appear in the accounts of that department.

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

No. 451. ORDER THEREON, 26th September 1867, No. 2,263.

Separate Revenue, No. 31.
Salt.

1. The Controller has rightly assumed that the provision of two lacs of Rupees in the Revenue Budget for Salt works has *not* been transferred to the Public Works Department.

2. The Board have rightly stated in their Proceedings, No. 4,435, dated 15th July 1867 (forming an enclosure to the Controller's letter), that the works to be provided for from this grant will be executed by the Revenue Department, but they seem in error in instructing the Collector to render his accounts for this expenditure "*to the Controller of Public Works Accounts, just as he now does for Local Fund Works.*"

3. The Local Fund Rules provide that the accounts for works executed by the Revenue Department shall be transmitted *to the Board of Revenue* after examination by the District Superintending Engineer, and the same rule should be maintained as regards the Salt works similarly executed.

Proceedings of the Madras Government, Revenue Department, 27th September 1867.

4. As regards paragraphs 8 and 9 of the Controller's letter, the Government observe that in the Board's revised Budget of the Salt works for the current year, Rupees 75,438 are provided for the Madras District, and provision is included for the sets of works referred to in the Board's Proceedings, Nos. 4,074 and 4,571, dated 1st and 19th July 1867, the estimates for which aggregate Rupees 11,800 and Rupees 12,395 respectively.

5. It appears that Mr. Fraser is supervising the execution of these works for the Revenue Department.

6. The Government observe that the Accountant General's letter, No. 2,189, dated 23rd July 1867, to the Revenue Board, on the subject of their Proceedings of 15th idem, No. 4,435, above quoted, is evidently based on a misapprehension, the Board's Proceedings having reference to the Revenue Budget grant for *Salt* works, and the Accountant General's objections being based on the transfer of the provision in the Revenue Budget for *Irrigation* works and repairs, which has been made to the Public Works Department.

7. The Board have probably already pointed out this mistake.

(True Extract.)

Secretary to Government.

To the Controller of Public Works Accounts.
,, the Department Public Works.
,, the Revenue Board.
,, the Accountant General.

Exd. S. T. Augustin.

No. 22-23

1st Nov 1867 Desp
Pro: of Govt for October
No. 3722

Pro: of the Straits Govt
Revenue Dept

Dy 27 Sept
Rec'd Oct 1867

Cw: 12 No. 2265

No 3057 - 2nd Octr/67

Respecting orders on the
mode of accounting for
Expenditure incurred on
Salt Works from Funds
specially provided for
them in the Rev. Budgets
of the current official year

Written Work

List

No 3057

Commd. to the
Supply Engineers and the
Controller of Works Accts.
for information and
guidance. —

M.

Hurt & Treacy
2nd Octr 1867

81

Wolfe - ✓
Capt Kennedy - ✓
Controller — with Drawings
Desp 3/10/67