

Proceedings of the Madras Government, Public Works Department,
3rd November 1875.

No 42 Read the following letter from Captan L CONWAY-GORDON, R E,
Controller of Public Works Accounts, to Major-General G W WALKER,
R E, Secretary to Government, Public Works Department, dated Fort St
George, 19th October 1875, No 108 W —

I HAVE the honor to forward you, for the information and orders of Government,
copies of correspondence between the

- 1 Letter from the Accountant-General, Public Works Department, No 1,307 G, dated 9th June 1875
- 1 Letter from the Controller of Public Works Accounts, Madras, No 29 A, dated 10th August 1875
- 1 Letter from the Accountant-General, Public Works Department, No 2,101 G, dated 8th September 1875

Accountant-General, Public Works Department, and this office, relative to the preparation of Appendix A of the Budget Estimate.

2 In my letter No 29 A, you will observe that I informed the Accountant-General, Public Works Department, that no difficulty will be experienced in drawing out this appendix as required by the Government of India, provided that the expenditure on establishments is compared with the expenditure on works by *Districts* instead of by *Ranges*, and provided I am supplied by Government with copies of the Budget Estimates as soon as they are prepared

3 In reply, the Accountant-General, whilst accepting the proposals of this office, again points out the desirability of preparing this Appendix A by *Ranges* instead of *Districts*

4 In putting forward my original proposal to draw up this appendix by *Districts*, I had in view the Budget Estimates as at present prepared in Madras which differ so far from the Budget Estimates of the rest of India, inasmuch as under the 1st column in Part II headed '*Executive Division*,' the administrative *District* is entered, and not the executive *Range*. From the Budget in its present form it is therefore impossible for the Controller to compile a statement showing the estimated expenditure by Executive Divisions or Ranges.

5 On a re-consideration of the case, however, it has occurred to me that it would be easy to meet the wishes of the Government of India by simply filling in the form of Budget Estimate in the manner originally intended, entering under the column headed '*Executive Division*' the name of the Range as well as of the District in which the works are situated. No additional labor would be thereby involved, as District Engineers must, it is conceived, base their Budget Estimates on the expenditure of their several Ranges.

*Proceedings of the Madras Government, Public Works Department,
3rd November 1875.*

6 The following is then the manner in which I think the wishes of the Government of India could best be met —

- In each of the four Budget Estimates in the parts relating to the expenditure on works, either original or repairs, the Range concerned should be specified against each item as well as the name of the District
- All grants at the disposal of District Engineers for Minor New Works, though held as at present for allotment throughout the District, should be shown in the Budget Estimate, divided off amongst the Ranges
- In a similar way, all grants for Repairs General and Miscellaneous should be shown divided off to the Ranges concerned. In this and the last division no difficulty will be experienced, for, as before remarked, the amounts now shown against Districts are probably based on estimates drawn up by Ranges
- All grants held by Government at the disposal of the Chief Engineer or of Government to be apportioned off in Appendix A between the Ranges in the best manner practicable by the Controller in communication with the Chief Engineer

7 To enable me to prepare Appendix A in due time, I should be much obliged by receiving a copy of each of the Budget Estimates as soon as prepared, either in manuscript or a proof copy. At present, I am not supplied at all with copies of the Local Fund Budget Estimate. In future, to enable me to prepare this Appendix A in due time, it is important that I should receive a copy of the Local Fund Budget Estimate at the earliest practicable date

From Lieutenant-Colonel J McLEOD-INNES, Accountant-General, Public Works Department, to Captain L CONWAY-GORDON, R E, Controller of Public Works Accounts, Madras, dated Simla, 9th June 1875, No 1,307 G

THE Government of India has referred to me, for report, the letter noted in the margin, from which it will be seen that the Government of Madras do not think it practicable to adopt our form for Appendix A of the Budget, which, as you are aware, is meant to compare the cost of establishment with that of works and repairs. Whatever difficulties may be anticipated in its preparation, it is necessary that they should be overcome, and a copy of a note showing how they may apparently be met is herewith forwarded. I shall be glad to be favored with an expression of your views on the subject, and especially of your ideas of the best arrangements for facilitating the preparation of the statement referred to

Appendix A of the Budget Estimate showing Cost of Establishment compared with Grant for Works and Repairs

THE new form of Budget Estimate that had to come into force from 1872-73 had for one of its appendices a statement showing cost of establishment compared with grant for works and repairs

2 The Madras Government did not submit such an appendix with its Budgets for the years 1872-73 to 1874-75. In the orders on the Budget for 1874-75, the appendix was called for, in reply to which the Madras Government send copy of a letter from its Controller, which it is said will "explain the impracticability of adopting the Government of India form of Appendix A", and it is hoped satisfy that Government that any statement prepared in accordance with it must, so far as this Presidency is concerned, be necessarily imperfect. In consideration of these

*Proceedings of the Madras Government, Public Works Department,
3rd November 1875.*

circumstances, the Government of Madras request that the Government of India will not insist on the form in question being adhered to in Madras

3 First as to the object of the form. It shows in a tabular form the number and cost of the establishment in each division as compared with the grant for works and repairs, thus —

	Executive Engineers	Assistant Engineers	Upper Subordinates	Lower Subordinates	Accountants	And so on	Total Cost of Establishment	Provision for Travelling Allowances and Contingencies	Total for Establishment	Grant from Imperial Funds for Works and Repairs	Grant from Provincial or Local Funds
First Circle.											
Division											
do											
do											
Superintending Engineer											
Total											
Second Circle											
(As above)											
Chief Engineer											
Accountants											

4 The object of the information is obvious. It is to show whether the outlay in any division is disproportionate to its establishment, and to lead to inquiry, whether the establishment of the division could not be reduced or amalgamated with other divisions. Statements rendered in the form laid down have led to reductions in establishment, and it was only the other day that the figures of the return from the Central Provinces led to the abolition of one division. And the return is made a portion of the Budget Estimate so as to enable a comprehensive review being taken of the contemplated operations of the department, and to enable Local Governments to decide what establishments should be kept up during the year, and the circumstances of such a statement being attached to the Budget Estimate, admits of inquiries being answered during the year, as to the cost of establishment in any division, or the outlay on works, &c, in it, and further facilitates disposal of applications for additional establishment. The want of the Appendix A from Madras has, in many cases, found to be very inconvenient.

5 Next as regards to the objections taken to rendering the form. These objections may be taken up point by point

I — Difficulty occasioned by Ranges in Madras, corresponding with divisions in other parts of India

The Controller mentions that to this circumstance is due the incompleteness of the statement submitted by him. He adds as follows —

"This office can certainly distribute the entire establishment according to Ranges, but it cannot tell how much of the funds granted or intended to be granted for each District will be allotted to each Range within the District"

Admitting this difficulty, then the obvious course to follow is to show the cost of establishment of each Range, and to show the grant for works and repairs for the District. But why cannot the grant for works and repairs for each Range be shown? The Budget shows the locality in which each work for which there is a grant is situated. The locality indicates the Range. And the aggregate of the grants for the localities in a Range is the grant for the Range.

Besides this the Controller must get the information together, or how is he to issue credit orders

II — Difficulty of distributing the cost of establishment of each District over the several funds, Imperial, Provincial, &c

On this point the Controller says that the establishment charges are not distributed according to a uniform percentage under existing orders, and the distribution determined at the

*Proceedings of the Madras Government, Public Works Department,
3rd November 1875.*

close of the year could not be assumed at the time of preparing the Budget with any better result than of filling up space by entering amounts which would serve no useful purpose

But no information is wanted to show how the cost of establishment of each division is apportioned off to the several funds concerned. It is true that the pattern form contemplated that in Provinces where the establishment was divided off (as in Burmah division by division, one to Provincial and the other to Imperial) that there should be one appendix to accompany the Imperial Budget Estimate and another the Provincial Budget Estimate, and that in cases where the Irrigation Establishment was divided off, the like course should be followed. But in Madras where this has not been done, the obvious course to follow is, to submit only one appendix for the whole of the establishment, no apportionment being made of its cost between the several funds, except in the case of extraordinary establishment, in which, unless the debit to extraordinary is made by a percentage, the items making up the probable charge should be shown distinctly

III — Difficulty in filling in the grants for works from Local Funds

This is the real difficulty in the preparation of the appendix, but it is a difficulty easily overcome

The Controller says that the allotment of Local Funds is not known when the Budgets of the Presidency are due to the Government of India, and even at this late date the Local Fund Circle Budgets have not come to hand

But it can, and should be arranged, that the Circle Budgets of Local Funds should come to hand soon. The time for the submission of the Imperial Budget is the 1st January. The Local Fund Budgets are due on the 15th February. It is true that in most Provinces these Budgets cannot be got to hand on the date prescribed, and that they generally reach after April. But what is done in Bombay can be easily done in Madras. The Bombay Government with its Imperial Budget send the Appendix A with the column for Provincial or Local Fund outlay blank. With the Provincial and Local Fund Budget, they send the same appendix with the column filled in. The necessities of the case are sufficiently met by this arrangement, and it is submitted that the Government of Madras should be advised to follow this course. There is no more useful portions of the Budget Estimate for watching establishment charges than this Appendix A. Its advantage has been proved more than once

From Captain L CONWAY-GORDON, R E, Controller of Public Works Accounts, to Lieutenant-Colonel J McLEOD INNES, Accountant-General, Public Works Department, dated Fort St George, 10th August 1875, No 29 A.

I HAVE the honor to acknowledge the receipt of your letter, No 1,307 G, dated 9th June 1875, and in reply to inform you that I foresee no difficulty in preparing, within one week of receiving a copy of the Local Fund Budget, the form Appendix A of the Budget, provided that this appendix is drawn up on the following basis —

(a) That the expenditure on establishment is compared with the expenditure on works by Districts and not by Ranges

(b) That sums reserved by Government, Chief Engineer, &c, &c, for unforeseen requirements and the incidence of which even by Districts is not known at the time the Budget is drawn out, be divided off between the Districts by the Controller in the best practicable manner

2 The date on which this Appendix A can be furnished is, it will be seen, entirely dependent on the date on which a copy of the Local Fund Budget is furnished the Controller by Government. As at present the Madras Government does not supply me with a copy of the Local Fund Budgets, I am unable to say with any certainty from past experience when I may expect to receive a copy of the Local Fund Budget. No exertions will, however, be wanting on my part to induce Government to supply me with a proof copy of the Budget immediately it is prepared, and to supply Appendix A immediately afterwards.

3 On receipt of your reply to this letter, I will address the Madras Government accordingly

*Proceedings of the Madras Government, Public Works Department,
3rd November 1875.*

From Lieutenant-Colonel J McLEOD-INNES, Accountant-General, Public Works Department, to Captain L CONWAY-GORDON, R E, Controller of Public Works Accounts, Madras, dated Simla, 8th September 1875, No 2,101 G

I HAVE the honor to acknowledge receipt of your letter, No 29 A, of the 10th ultimo, explaining that you do not foresee any difficulty in preparing Appendix A of the Budget Estimate if the Local Fund Budget Estimate is sent you, and if the entries relating to grants for works may be exhibited by Districts instead of by Ranges, and the grant for minor works may be divided off by Districts in the best practicable manner

2 In reply, I have to state that I see no objections to these groupings by Districts, provided that the distribution by Districts of the grant for minor works is shown as a separate column. The necessary communication to the Government of Madras, in order to admit of your proposals being carried out, should be made soon

3 With reference to your remark A, I would be glad to know your reason for proposing to show the grants by Districts when the Range, as I understand, continues to be the unit for rendering accounts.

No 43 ORDER THEREON, 3rd November 1875, No 3,107.

ACCOUNT, No 3

HIS EXCELLENCY the Governor in Council directs that steps be taken for the compilation of Appendix A to the Budget

of 1876-77 in the form required. This can be done without difficulty as regards all works, except roads, and perhaps some few Irrigation Canals, the work of which may spread over more than one Range. The subject will accordingly be attended to without delay by the Board of Revenue and the Chief Engineer for Irrigation in the preparation of the details of the Local Fund and Irrigation Budgets. The attention of the Financial Department is specially called to the last section of the Accountant-General's note referring to the preparation of the Local Fund Budget. The distribution by Ranges of grants for Minor New Works or Repairs, at present held at the disposal of District Engineers, the Chief Engineer, or Government, will be understood to be made as an estimate of outlay for the year, the actual sums continuing to be distributed to District and Range Officers as at present

2 District Engineers will draw up the details of future Budgets in strict conformity with these orders

(True Extract)

Major-General, R E,
Secretary to Government.

To the Board of Revenue.
" Revenue Department
" Financial "
" Chief Engineer for Irrigation
" Controller of Public Works Accounts.
To all Superintending and District Engineers

Exd E C Shunker
Spare Copies

CHIEF ENGINEER
PUBLIC WORKS.

TO THE CHIEF ENGINEER

U. S. No. 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100

NOTICE.

Vol. 42-3

Page 1 of 100
The Chief Engineer
Public Works
U. S. No. 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100

10/10/74
The Accountant General
P. W. Department
The Controller P. W. Accounts
Madras
Shirala 9th June 1875

The Government of India have
+ 10/10/74 dated referred to me for report the letter
12th August 1874
from the Secy. noted in the margin from which it
is evident that the Government
of Madras do not think it
practicable to adopt our former
for Appendix A of the Budget
which as you are aware, is
meant to compare the cost of
establishment with that of works
and repair. Whatever difficulties
may be anticipated in its pre-
paration, it is necessary that
they should be overcome, and a
copy of a note showing how they

Pr. 6203

"hoped, satisfy that Government that
"any statement prepared in accordance
"with it must, so far as this Presidency
"is concerned be necessarily true."

In consideration of these circumstances, the Government of Madras request that the Government of India, will not insist on the former no question being adhered to in Madras.

First as to the object of the form. It shows in a tabular form the number and cost of the Establishment in each Division as compared with the grant for works and repairs. This

[illegible]

The object of the information is obvious
is to show whether the outlay in any
instance is disproportionate to its

Establishment, and to lead to
inquiring, whether the Establishment
of the Division could not be reduced
or amalgamated with other Division
statements rendered in the form laid
down have led to reduction
in Establishment and it was only
the other day that the figures of the
return from the Central Province
led to the abolition of one Division

And the return is made a portion of the budget estimate so as to enable a comprehensive review being taken of the contemplated operations of the Department and to enable local Governments to decide what establishments should be kept up during the year. And the circumstances of such a statement being attached to the budget estimate admits of inquiries being answered during the year as to the cost of establishments in any Division or the outlay on works & so on it and further facilitates disposal of applications for additional establishments. The want of the

Appendix A from Madras has in many cases found to be very convenient. Next as regards to the objections taken to rendering the form. These objections may be taken up point by point.

Difficulty occasioned by slauges in Madras corresponding with divisions in other parts of India.

The Controller mentions that to this circumstance is due the incompleteness of the statement submitted by him. He adds as follows:

This Office can certainly distribute the entire establishment according to slauges, but it cannot tell how much of the funds granted or intended to be granted for each District will be allotted to each slauge within District.

Admitting this difficulty, there is an obvious course to follow in to show cost of establishment of each slauge, and to show the grant for works and repairs for the District. It may be said that the grant for works and repairs for each slauge be

be shown? The budget shows the locality in which each work for which there is to grant is situated. The locality indicates the slauge. Thus the aggregate of the grants for the localities in a slauge is the grant for the slauge.

Provided this, the Controller must get the information together, which is to issue credit orders.

Difficulty of distributing the cost of establishment of each District over the several funds, Imperial Provincial &c.

On this point the Controller says that the establishment charges are not distributed according to a uniform percentage under existing orders, and the distribution determined at the close of the year, could not be assumed at the time of preparing the budget with any better result than of filling up space by entering amounts which would serve no useful purpose.

But no information is

wanted to shew how the cost of
establishment of each Division is
apportioned off to the several funds
concerned. It is true that the
pattern is from contemplation that
in Province where the Establishment
was divided off for Provincial
Divisions by Divisions, even to
Provincial and the other to be
special that there should be an
appendix to accompany the Imperial
Budget Estimates and another the
Provincial Budget Estimates and
that in cases where the origination
Establishment was divided off
the like course should be followed.
But in heads where this has not
been done, the obvious course to
follow is to submit only one appendix
for the whole of the Establishment
an apportionment being made
of its cost between the several
funds, except in the case of
extraordinary Establishment
in which, unless the debit to
extraordinary is made by

a percentage, the items making up
the probable charge should be shown
distinctly.

II Difficulty in filling in the
grants for works from local funds.

This is the real difficulty in
the preparation of the Appendix,
but it is a difficulty easily overcome.

The Controller says, that the allot-
ment of local funds is not known
when the budgets of the Presidency
are due to the Government of
India, and even at this late date
the local fund Circle Budgets
have not come to hand.

But it can, and should be
arranged, that the Circle Budgets
of local funds should come to
hand soon. The time for the
submission of the Imperial Budget
is the 1st January. The local fund
Budgets are due on the 15th February.
It is true that in most Provinces
these budgets cannot be got to hand
on the date prescribed, and that
they generally reach after April

But what is done in Bombay, can
be easily done in Madras. The
Bombay Government with its pro-
vincial budget send the Appendix A
with the columns for Provincial or
Local Fund put in blank. With
the Provincial and Local Fund
Budget, they send the same ap-
pendix with the column filled in.
The necessities of the case are
sufficiently met by this arrange-
ment and it is submitted
that the Government of Madras
should be advised to follow
this course. There is no more
useful portion of the Budget
Estimate for watching Establishment
charges than this Appendix A.
Its advantage has been proved
more than once.

29th Aug
No 13074

SP

9

From

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

To

The Accountant General P.W. Department
Madras.

FORT SAINT GEORGE,

9th August 1875.

Sir

I have the honor to acknowledge
the receipt of your letter No 1307. Dated
9th June 1875 and in reply to inform you that
I forsee no difficulty in preparing, within
one week of receiving a copy of the Local
Fund Budget, the form Appendix
A of the Budget, provided that this
Appendix is drawn up on the following basis:

(a) That the expenditure on Estab-
lishment is compared with the
Expenditure on works by District
and not by Ranges.

(b) That sums reserved by
Government, Chief Engineer
for unforeseen requirements and
the incidence of which even by
Districts is not known at the
time the Budget is drawn out.

be divided off between the Districts
by the Controller in the best practicable
manner. ∴

2. The date on which this appendix A can be furnished is, it will be seen, entirely dependent on the date on which a copy of the Local Fund Budget is furnished the Controller by Government. As at present the Madras Government does not supply me with a copy of the Local Fund Budgets, I am unable to say with any certainty from past experience when I may expect to receive a copy of the Local Fund Budget. No exertions will however be waiting on my part to induce Government to supply me with a proof copy of the Budget immediately it is prepared and to supply Appendix A immediately afterwards.

3. On receipt of your reply to this letter, I will address

the Madras Government accordingly. 10
I have &c

I have
 Signed L. Conway Gordon
 Controller of U.S. Accounts.

(True Copy)

Charles A. Stephens Inspt.

Correspondence Branch
Controller of the Summit Office.
R.R.

X² AA

N^o 21017.
From The Accountant General,
Public Works Department
To The Controller of P.W. Accounts,
Madras.

Simla. 8th September 1875.

Sir, I have the honor to acknowledge receipt of your letter N^o 29 of the 10th instant, explaining that you do not foresee any difficulty in preparing appendix A of the Budget estimate if the Local fund Budget estimate is sent you, and if the entries relating to grants for works may be exhibited by Districts instead of by ranges, and the grant for Minor Works may be divided off by District in the best practicable manner.

2. In reply I have to state that I see no objections to these groupings by

1776700/75.

G. D. Kumbhar/75
in B. S. 47

12
by Districts provided that the distribution by Districts of the grant for Minor works is shown as a separate column. The necessary communication to the Government of Madras in order to admit of your proposals being carried out should be made soon.

3. With reference to your remark, I would be glad to know your reason for proposing to show the grants by Districts when the Range, as I understand, continues to be the unit for rendering accounts.

I have &c
Signed J. McLeod Smith
Accountant General

(True Copy)

Charles A. Stiffles, Esq.
Correspondence Branch
Controller P.W. Accounts Office.

12

From

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

To

The Secretary to Government,
Public Works Department,
FORT SAINT GEORGE, 19th October 1875.

Sir,

I have the honor to forward
you for the information and orders
of Government, copies of correspondence
between
the Acct^y
General,
Public
Works
Department, the Accountant General
P.W. Department, No 1304 of 9th June 75.
Letter from the Controller, P.W. Accts.,
Madras, No 294 dated 10th August 1875.
Letter from the Accountant General,
P.W. Department, No 2101 of 8th Sept 1875.

Department, and this office, relative
to the preparation of appendix A of
the Budget Estimate.

In my letter No 294 you
will observe that I informed the
Accountant General, Public Works
Department, that no difficulty will
be experienced in drawing out this
appendix as required by the Government
of India provided that the expenditure

13.6710/75.

932 Kumbh/75
in B. No 42

on Establishments is compared with the expenditure on works by Districts instead of by Ranges and provided I am supplied by Government with copies of the Budget Estimates as soon as they are prepared. -

3. In reply, the Accountant General, whilst accepting the proposals of this office again points out the desirability of preparing this Appendix A by Ranges instead of Districts

4. In putting forward my original proposal to draw up this Appendix by Districts, I had in view the Budget Estimates as at present prepared in Madras which differ so far from the Budget Estimates of the rest of India inasmuch as under the 1st column in Part II headed 'Executive Division' the administrative Districts is entered, and not the Executive Range. From the Budget in its present form it is therefore impossible for the Controller to compile

a Statement showing the estimated expenditure by Executive Division or Ranges. -

5. On a reconsideration of the case, however, it has occurred to me that it would be easy to meet the wishes of the Government of India by simply filling in the form of Budget Estimate in the manner originally intended, entering under the column headed 'Executive Division' the name of the Range as well as of the District in which the works are situated. - No additional labor would be thereby involved, as District Engineers must, it is conceived, base their Budget Estimates on the expenditure of their several Ranges.

6. The following is then the manner, in which I think the wishes of the Government of India could best be met:-
(a). In each of the four Budget Estimates in the parts relating to the expenditure on works, either original or repairs,

the Range concerned should be specified against each item as well as the name of the District.

(b). All grants at the disposal of District Engineers for Minor New Works, though held at present for allotment throughout the District should be shown in the Budget Estimate, divided off among the Ranges.

(c). In a similar way, all grants for repairs General and Miscellaneous should be shown divided off to the Ranges concerned. - In this and the last division, no difficulty will be experienced for, as before remarked, the amounts now shown against Districts are probably based on Estimates drawn up by Ranges.

(d). All grants held by Government at the disposal of the Chief Engineer or of Government to be apportioned off in Appendix A between the ranges in the best manner practicable by the Controller in communication with the Ranges.

212 3981
7d a 7

To enable me to prepare Appendix A in due time I should be much obliged by receiving a copy of each of the Budget Estimates as soon as prepared; either in M.S. or a proof copy. At present, I am not supplied at all with copies of the Local Fund Budget Estimate. In future, to enable me to prepare this Appendix A in due time it is important that I should receive a copy of the Local Fund Budget Estimate at the earliest practicable date.

I have the honor to be
Sir
Your most obedient Servant
Lowrey-London.

Controller of P.W. Accounts.
JED

P. W. 1898 Deph
No: 6703

The Controller of
P. W. Accounts

✓ The Secy to Govt
✓ P.W. Department

2nd P. B. October 1876
Recd. 2

Σ. 3. 1

90. No 3107 3-11-75

Forwarding for
the information and
orders of the Govt copies
of correspondence
between the Acft Genl
P.W. & and this office
at the cooperation

Public Works Department

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

Read the following :—

and I understand it is likely
to be the same as the
P. H. account book.

W. L. No 108 17d 19th Oct 1875

This application is made
 to the undersigned

~~My dear Mr. Garrison~~
I am unable to concur in
the substance or spirit of
this draft. We know that

we are supported at the moment
 simply & offered resistance. But
 I am not at all disposed to
 withdraw from this Presidency

with ~~the~~ furnished from
other parts of India, and
submit that it will have
the desired effect

The work proposed
if we wish furnishing
the Appendix A, as desired
by the Govt of India -

It seems to be ascrip
ting the rights of the Go

Communicated to
the Financial Dept.
with a view to the
Controller being fur-
nished, at the earliest
practicable date,
with copies of the
Local Fund Budget
Estimates. Proof copies
of all other Budget
Estimates prepared
in the Public Works
Department will be
daily supplied as
they are struck off.
His Excellency the
Governor in Council
is

10

is not prepared to
change the existing
practice of budgeting control of the proportion
by Districts for which Establishments bear
budgeting by Range to allotments of the public
as desired by the money - and when the
Accountant General declares that
of the Public Works this appendix A. can without
Department; ~~very great difficulty~~ with
order apparently certain modifications, be
that he may be furnished without difficulty
unable to compare it seems unreasonable for
the expenditure. The Public Works a paper
with the Establishments ~~separately~~ ^{resistance} ~~separately~~ ^{resistance}
Direct Charges of each District put aside the proposal
Range or Executive effect of this appendix -
Division, and to it may lead the Govt
Recommend the of India to interfere in
Reduction or amal- matters with which they
gamation of these are imperfectly acquainted
latter. It is perfectly & this may at first prove
well known that harassing & troublesome
he But we are all to defend

what they attack & it
is far better to do this as
instances occur. That begins
opposition by withholding
information such as the
Govt of India, have a
right to demand.

It may I think save
correspondence and
time if the Controller
be invited to appear
before the Council either
on the usual Council
day or at a special
meeting & explain his
views in the presence
of Genl Walker. -

AME

Oct. 28. 75. General Walker
The above opinion
L.A.B.

Assimilation of the
practice of this Revenue
Agency to that of the
Govt of India, and
the identification of
Executive Charges
with Districts. But
the limits of each
Executive Charge
have been fixed
by this Govt. with
reference to many
other considerations
besides that of sim-
plifying the audit of
accounts in the
offices of the Controller
and Accountant General
and they are
perfectly satisfied
that the real objects
held in view by the
Government

Lecture after the
 Bill. An object
 of the bill was
 as speedy as possible
 with out of India Repa-
 ment - this has been
 done as respects acc-
 and even over the as-
 similarity more dif-
 ficult than it appears
 the Rapprochement
 as 'end all as possible
 to direct the affairs
 to be prepared if
 necessary with the com-
 pany independence of
 this year -
 Indeed I write
 you prepared for the
 last year as an in-
 dication to us of its
 effect (probably)

We ask the Controller
to meet Council at
4 P.M. on Tuesday 29th
8/16 J22

accept any
Centralization of
Check of Administration
live details; and do
not desire that the
time of their Officers
should be neces-
sarily taken up by
specifically sub-
dividing all minor
grants for repairs
and petty work
between individual
ranges. Their policy
founded upon local
experience, has been
rather to concentrate
such grants in the
direct instance and
to watch over their
monthly distribution
with great care, so
as to ensure their
being

being availed of to
the utmost

GAW

Q B 2 Knowledge
is 3107

No. 3107 Public Works Dept.

Proceedings of the Madras Government
Under date the 3rd Novr 1895
Read the following

From

The Controller of
Public Works Accounts

(No. 108 Wd 19th Oct 1895)

His Excellency the
Governor in Council does
not admit that the
object for which the
submission of Appendix
A in the revised form is
insisted on, as it is stated
in

in para 3 of the Accountant General's Note, is of sufficient importance to counterbalance the considerable extra trouble that will be involved by supply of all information as to allotments and Establishments, or in other words by the preparation of the entire Budget, by Ranges instead of by Districts. That object is stated to be to enable Local Governments to decide what Establishments shall be kept up. Whereas the Govt. of Madras are perfectly satisfied with the

the present arrangement for Budgeting by Districts, and depend on other than mere arithmetical proportions, which vary from year to year, to guide them as to the nature and amount of the Public Works Establishments to be entertained to get through the work of the Department. And the conception of the Controller in para 5 of his letter above recorded is exactly the reverse of the fact; for the annual allotments to each District depend solely upon the demands

demands for work to be
executed thereon, and
the proportion in which
it may be possible to
meet such demands from
the funds available in
each year. District
Engineers then proceed to
distribute to each Range
to share according as
works in one portion or
other of their Districts
appear to have been provi-
ded for.

But since it appears to be in-
sisted on by the Govt.
of India through the
Accountant General of
the Public Works Dept.
that

2.11.75

Mb
2/11

SK

Report

M.A.

SK

15
that whatever difficulties
"may be anticipated it
"is necessary that they
"shall be overcome," and
that one of the chief
difficulties has been
removed by him, waiving
the call for apporportion-
ment of cost between the
several funds, except in
the case of extraordinary
Establishments so that
one Appendix will suffice.
His Excellency the Governor
in Council directs that
steps be taken for the
compilation of Appendix
A to the Budget of 1877
in the form required. This
can

can be done without
difficulty as regards
all works except Roads,
and perhaps some few
Irrigation Canals, the
work of which may spread
over more than one Range.
The subject will accord-
ingly be attended to
without delay by the
Board of Revenue and
the Chief Engineer for
Irrigation in the prepa-
ration of the details of
the Local Fund and
Irrigation Budgets. The
attention of the Financial
Dept. is specially called
to the last section of the

Accountant Generals Memo
referring to the preparation
of the Local Fund Budget.
The distribution by Ranges
of grants for Minor
New Works or Repairs,
at present held at the
disposal of District
Engineers, the Chief Engineer,
or Government, will be
understood to be made
merely as an Estimate of
outlay for the year,
the actual sums con-
tinuing to be distributed
to District and Range
Officers precisely as
at present.
District Engineers will

draw up the details of
future Budgets in strict
conformity with these orders
Done

N^o 42-43

B^d of Res - 15 ✓
Rev Dept - 8 ✓
Tail - 5 ✓
Ch. & Sec - 5 ✓
Contable - 13 ✓
Ch. & Sec - 130 ✓
Ins. & Police - 17 ✓
Drop - 12-11-75 ✓
B^d of Res - 19-11-75 ✓

on spare copy

draw up the details of
future Budgets in strict
conformity with these orders
Done

N^o 42-43

B^d of Res - 15 ✓
Rev Dept - 8 ✓
Tail - 5 ✓
Ch. & Sec - 5 ✓
Contable - 13 ✓
Ch. & Sec - 130 ✓
Ins^tment of Police - 17 ✓
Office 17 ✓
Drop - 12-11-75 ✓
B^d Res - 19-11-75 ✓

on spare copy

1875
Pub. of 1875
PUBLIC WORKS.

Pro of Bureau

37

Pub
R
R

1875, No

Nov. 42-43

Division of Engineering
and
Construction
Bureau
of
Public Works
and
Ships
and
Harbors