

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2310

Press

~~Mis.~~

511-512

Dated

25-9-1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
25th September 1865.*

No. 511. Read the following Proceedings of the Madras Government in the
Public Works Department :—

Passing orders on a letter from the Controller
of Public Works Accounts, forwarding copy
of Annual Appropriation and Outlay Account
for 1864-65, submitted by him to the Ac-
countant General, Public Works Department. } (Here enter 21st September 1865, No. 2,799.)

No. 512. ORDER THEREON, 25th September 1865, No. 2,310.

Miscellaneous.

Ordered to be recorded.

(True Extract.)

(Signed) J. GROSE,
Acting Under Secretary to Government.

Exd. S. T. Augustin.

*Proceedings of the Madras Government, Public Works Department,
21st September 1865.*

No. 524. Read the following letter from Captain J. F. FISCHER, R. E., Controller of Public Works Accounts, to Colonel C. A. ORR, R. E., Secretary to Government, Department Public Works, dated Madras, 8th September 1865, No. 1,168:—

SIR,

I have the honor to forward herewith copy of the Annual Appropriation and Outlay Account for the year 1864-65, with copy of the explanatory Report which accompanied it, addressed to the Accountant General, Public Works Department, and to request that these may be printed and published for the information of the Members of the Public Works Department like the previous year's Report.

From Captain J. F. FISCHER, R. E., Controller of Public Works Accounts, to Major G. CHESNEY, R. E., Accountant General, Public Works Department, Simla, dated Madras, 8th September 1865, No. 1,164.

SIR,

1 Statement of Appropriation and Outlay Account, together with two Appendices.
Letter from Colonel Dickens to this Government, dated 11th May 1865, No. 41, communicated in G. O. No. 1,563, dated 7th June 1865.
Circular from the Accountant General, P. W. D., No. 10, dated 5th May 1865.
Letter from do. No. 796, dated 15th July 1865.

1. With reference to the papers noted in the margin, calling for the Annual Appropriation and Outlay Account for the year 1864-65, and requiring it to be submitted direct to you, I have the honor to forward herewith the account in question with two Appendices, in the forms provided for the same in Chapter XX. of the revised edition of the Bengal Code.

2. Paragraph 8, Section 6, Chapter XX. of the Code, requires an explanatory note to be appended, accounting for any marked variation from the Budget programme; but it is not clear on what points explanation is required, whether as to the reason of the deviation from the Budget programme or as to the particular causes for the short expenditure, or difference in the results as compared with the original grants. The form in which the Appropriation Account was furnished last year better admitted of a clear comparison between the modified grants for each Budget head of service and the outlay up to the 30th April 1864, the modified grants taking in all the transfers authorized by the Local and Supreme Governments, and all additions of the assignment under the five proper heads. But the present form provides for the entry of the expenditure, under each Budget head, in comparison with the amounts of the original grants in the Budget of the year, as made up and sanctioned some months prior to its commencement; and such a comparison cannot, in my opinion, represent a fair result as to saving or excess under each head, inasmuch as all additional grants are shown in one item at the end of the account, without particulars of the heads to which they appertain, and without the entry opposite the grants of the outlay therefrom, such outlay being included in the items noted opposite the original grants. The only explanation, therefore, that can be given as to the cause of the Budget programmes not being adhered to, is that the necessities of this Presidency, as ascertained during the progress of the works in the Budget, had obliged the Local Government to make transfers from one head of service to another, from time to time, upon the recommendations of the Superintending Engineers of Divisions, and that such of the transfers as relate to new works undertaken in the year, or to savings from Repairs made over to New Works, were confirmed by the Government of India, and were all shown in detail in the Monthly Appropriation Returns.

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ORIGINAL WORKS.		RS.
Budget grant...	...	29,69,531
Do. Additional grants.	...	4,98,153
		34,67,684
Deduct transferred by Local Government from Original grant to Establishments...	...	9,628
		34,58,056
Expenditure...	...	28,37,800
		6,20,256

3. The note in the margin gives the result of a comparison of the outlay on *Original Works* under all heads, with the Budget grants, including additions during the year, which shows Rupees 6,20,000 as unspent at the end of the year. Of this amount, however, about Rupees 2,40,000 appertain to the special grant for compensation on account of lands taken up for public works sanctioned in the last quarter of the past year, but which remained unpaid at the end of it, owing probably to the Collectors of the Districts concerned having been unable to collect the numerous people to whom the payments on this account were to be made within the two months of the close of the official year (the period available to Collectors, after the receipt by them of the sanction of the Government of India). The largest portion of this grant was for the Godavari District, and the Collector reports that the whole amount, Rupees 2,20,000, remained unspent on the 30th April 1865.

4. Under the head *Repairs*, the present Return shows an excess of expenditure over Original grant, which, however, is not the true state of the case, for transfers were made to this head from the grants for Original works, and chiefly from that for State outlay on account of the Irrigation and Canal Company, to meet the increased demand for funds in the Kistna and South Arcot Districts for urgent works undertaken on account of the damages by the floods in last year.

5. The result of the outlay on Establishments "Imperial," compared with the Original grant on this account as given at first sight in the Appropriation Account, is very different from the actual facts. The following explanatory Statement shows that a saving of Rupees 71,734, instead of an excess charge of Rupees 63,232, as the account represents, has taken place:—

	Imperial.	Local.	Total.
	RS.	RS.	RS.
Original Budget grant for "Establishments" ...	12,30,469	1,58,428	13,88,897
Transferred from Original works to make up for a deficiency in the grant for Public Works Secretariat. <i>Vide</i> Memorandum from Government of India, dated 17th August 1864, No. 1,921, in G. O. 20th September 1864, No. 2,734, being portion of Rupees 66,888 ...	9,628		
Portion of the Local Fund grant first reduced from Rupees 1,58,428 to Rupees 1,50,000, and again reduced by transfer to "Establishments Imperial" ...	12,40,097	1,50,000	13,90,097
	43,535	1,06,465	
Expenditure ... Rupees 12,93,701	12,83,632	1,06,465	13,90,097
Deduct for Conservancy Establishment included in above ... 81,803	12,11,893	1,06,465	13,18,358
Saving ...	71,734		71,734
Conservancy Establishment set off against this saving ...	81,803		81,803
Net excess ...	10,069		10,069

6. The reason that the Conservancy Establishment is omitted or deducted from the outlay, in comparing it with original grant, is that the Budget of last year did not provide for that Establish-

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ment, and the Government of India have specially permitted the adjustment of the charge of the past year against the savings on the grant for Establishments. The outlay on Establishments, as now reported, does not, however, include the charges on account of Petty Establishments, which have been debited to the estimate for works, the separation

Vide letter from the Government of India, No. 355, dated 15th April 1865, in G. O. 15th May 1865, No. 1,361.

of these charges having been made only in the current year (after no little trouble) in communication with Superintending Engineers, whose estimates, at first submitted, being held by Government too high were revised, and a second one adopted. Taking the standard of this revised estimate (reduced as it is most probably somewhat below actual requirements) at Rupees 1,80,000, the

ESTABLISHMENTS.		RS.
Imperial ...	...	12,11,893
Conservancy ...	...	81,803
Petty ...	...	1,80,000
		14,73,701
Local ...	...	1,06,465
Total ...	...	15,80,166

total charge for Establishments "Imperial" and "Local," including "Conservancy Establishments," amounts to Rupees 15,80,166 in all, and comparing the Imperial portion Rupees 14,73,701, with the Imperial expenditure on works, viz., Rupees 53,65,941, the proportion of charge amounts to about 27½ per cent., but including the outlay on "Tools and Plant," viz., Rupees 1,79,633, the proportion is 26½ per cent.

7. The other Returns referred to in your Circulars Nos. 10 and 19 of 1865, will be forwarded in separate communications, as copies of these and of the reports thereon are not required to be forwarded to the Local Government; copies of this report and of the Appropriation and Outlay Account have been furnished to Government.

8. The accounts of operations of the Dowlaishweram Workshop, called for in the Orders of the Government of India, dated 23rd May 1865, No. 463A, have not yet been received, and will be forwarded together with the explanation called for by that Government as soon as they are furnished by the Superintending Engineer, 1st Division.

9. In conclusion, I must point out that any delays which may arise in this Office will be caused by the inefficient strength of my Establishment to cope with the work now devolving upon it; this I have reported to Government in paragraph 36 of my letter printed with the Manual of Accounts for this Presidency, and as the additional assistance therein applied for has been disallowed in the accompanying Order, it cannot be expected this Office can perform four or five times the amount of work now required of it by the new system of Accounts, with the same number of hands in it in the time formerly allowed for so much less work.

(True Copy.)

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

No. 525. ORDER THEREON, 21st September 1865, No. 2,799.

ACCOUNT, No. 45.

1. The Government are greatly disappointed to learn that upwards of six lacs of Rupees remained unexpended from the grant for New Works for the past official year. They are, however, unable to discover from the Returns submitted by the Controller to what particular Districts the unexpended balances appertain. The Controller will be requested to furnish this information in a separate Statement.

2. Adverting to paragraph 3 of the Controller's letter to the Accountant General, Public Works Department, the Government request the Board of Revenue

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to be good enough to expedite the submission of their reply to the Order of the 3rd July last, No. 1,853. The Superintending Engineers of the 1st, 2nd, 3rd, and 8th Divisions are also requested to report, after communicating with the Collectors concerned, whether any, and what portion of the grants specially sanctioned in Proceedings No. 392, dated 10th February 1865, to meet demands on account of compensation for lands taken up for Public Works in the Vizagapatam, Kistna, Cuddapah, and Tinnevely Districts, was disbursed during the past official year. If none, or a portion only of the additional assignment was paid up to the 30th April last, full explanation should be afforded of the omission to carry out the orders of Government, as contained in their Proceedings above quoted.

3. The Controller is authorized to print and circulate the Statements enclosed in his letter; submitting five copies, as usual, for record in this Office.

(True Extract.)



Major, R. E.,

Under Secretary to Government.

RECORDED.

To the Controller of Public Works Accounts, with three Statements.

- „ Superintending Engineers.
- „ Revenue Department.
- „ Board of Revenue.

Ed. S. T. Augustin.

Revenue 1865-66
D. of Cash for 1865/66

1865/66

No. of the Machine
No. 1865-66

1865/66
1865/66
1865/66

Revenue 1865-66

on a letter from the
Controller of Public Works
Account for forwarding
copy of Annual Report
Prisoners and Buttery
Account for 1865/66
submitted by him to the
Account of Public Works
1865/66
1865/66

RECORDED.

25-26/65

No 571/572