M.R.O. 14—5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1714 Press ~~Mis.~~

Dated 10 · 7 · 1866.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
10th July 1366.

No. 215. Read the following Proceedings of the Madras Government in the Public Works Department:—

Communicating, to certain authorities, Circular from Government of India, Public Works Department, (Account), regarding a change in the official year with effect from 1866-67, and consequent reduction in the grant for Public Works for that year. (Here enter 6th July 1866, No. 2,135.)

No. 216. ORDER THEREON, 10th July 1866, No. 1,714.

Miscellaneous

Communicated to the Revenue Board.

(True Extract.)

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

To the Board of Revenue, with Proceedings Public Works Department, No. 2,135.

Exd. S. T. Augustin.

Proceedings of the Madras Government, Public Works Department,
6th *July* 1866.

No. 148. Read the following Circular from the Government of India, Public Works Department, (Account), dated Simla, the 8th June 1866, No. 49 :—

Change in official year with effect from 1866-67, *and consequent reduction in the grant for Public Works for that year.*

Read again the following papers :—

Public Works Department Circular No. 107 of 1865, notifying and distributing the Public Works Budget grant for 1866-67.

Public Works Department Circular No. 33 of 1866, issuing the Public Works Budget Estimate for 1866-67, and the orders on the various Provincial Public Works Budget Estimates for the same year.

Read also the following :—

Extract from the Proceedings of the Government of India in the Financial Department,—No. 270, dated Simla, the 1st May 1866.

Read again those portions of the Financial Proceedings of May 1865, Nos. 96 to 113, which contain the proposition of the English Commissioners of Enquiry into Indian Accounts, regarding a change in the official year, and the opinions of the Local Governments on that proposition.

Read again Despatch No. 49, dated 2nd March 1866, from the Right Honorable the Secretary of State.

———

Resolution.—After carefully weighing the advantages and disadvantages of the adoption of the Calendar year, or of the Fusli year, the Governor General in Council has come to the conclusion that it would be best to antedate the present financial year by a month only, thereby making it terminate simultaneously with the official year in England, *viz.*, 31st March.

The financial year 1867-68 will accordingly commence on 1st April 1867.

Payments in April 1867, for which provision has been made in the Budget for 1866-67, must be provided for afresh in the Budget for 1867-68, and the Budget grants for the year 1866-67 reduced by the estimated amount of those payments.

For salaries and establishments it will suffice to limit the retrenchment to one-twelfth of the Budget provision, but for fluctuating charges, a larger retrenchment will be necessary—the monthly rate of the payments for such charges being greater in all Departments, and more especially in the Public Works Department, in the months from October to April than in those from May to September.

The Governor General in Council accordingly requests that the several Local Governments and Administrations will revise the grants for fluctuating charges in the Civil Estimates, in order to the surrender of the full Budget provision for estimated payments in April, and that necessary instructions for a like object be issued by the Public Works and Military Departments of the Government of India.

The Regular Estimate and the Actuals for 1866-67 will be confined to the revenues and charges for eleven months, and the annual adjustments will be made in the accounts of the eleventh month, *i. e.*, of March 1867.

As the accounts of audited receipts and payments for April 1866 and April 1867, will, under the new system, be available separately for those months, the Governor General in Council is of opinion that the comparison of the Regular Estimate of 1866-67, with the Actuals of 1865-66, and of the Actuals and Budget Estimates of 1866-67 will not be deranged by the alteration in the official year now ordered.

ORDERED that the foregoing Resolution be communicated to the several Departments, Governments, and Administrations, to the Comptroller General of Accounts, to the several Accountants General, and to the Deputy Accountants General in independent charge.

Also, that it be published in the *Gazette of India*.

RESOLUTION.—In continuation of the foregoing orders in the Financial Department, the Governor General in Council observes that it having been decided that the financial year should, for the future, terminate on the 31st March instead of on the 30th April, and as the change will take effect on 31st March 1866-67, it becomes necessary to reduce the amount of the Imperial Public Works Budget grant for the year 1866-67 by the amount of the estimated expenditure to be incurred during April 1867.

2. There is no doubt that in this month more than an average monthly rate of expenditure takes place, the season being then favorable for work, so that the Public Works allotment will have to be reduced by more than one-twelfth in consequence of the change now ordered.

3. The accounts for 1864-65 show that, of a total expenditure of 378 lakhs, 57¼ lakhs were spent in April 1865. But it is believed that this large excess above the average expenditure was due to its being the last month of the year, and probably the expenditure in March 1865 may be assumed to be a fairer standard; that expenditure was 36 lakhs out of 378, or say one-tenth. The Governor General in Council is therefore of opinion that it will be proper to reduce the Public Works grant for 1866-67 by one-tenth. The allotment for 1866-67 is therefore diminished accordingly, and, excluding the assignment for loss by Railway exchange, will stand recorded as follows:—

	Grant originally assigned.	Reduction of 1-10th in grant.	Grant as now altered.
	£	£	£
Grant for Public Works proper	5,610,000	561,000	5,049,000
Grant for Rampart Removal Works, Bombay ...	610,000	61,000	549,000
Grant for State Outlay on Railways	391,600	39,160	352,440
Total... ...	6,611,600	661,160	5,950,440

4. The allotments assigned to the various Local Governments and Administrations are reduced in the same proportion. But considering the labor which would be involved if the Provincial Estimates were to be taken up *seriatim*, and every head of service and the appropriations to each work be reduced by one-tenth, the Governor General in Council is pleased to direct that the Public Works Budget Estimate shall remain unaltered, the expenditure in each Province against them being restricted to nine-tenths of the original grant, that for Military Works being kept down to nine-tenths of the Military grant, and that for Establishment to eleven-twelfths of the assignment made for that head of service. A similar limitation is placed on the expenditure for State outlay on Railways, *i. e.*, the total grant will be reduced by one-tenth, that for establishment being cut down by one-twelfth of the allotment made. The accompanying Statement exhibits the result of the restriction now placed on Public Works expenditure from Imperial Funds during 1866-67.

5. The effect of this procedure is to give the various Local Governments and Administrations a slightly increased degree of latitude in making appropriations during the current year. Thus, if the grant to a Province was 10 lakhs, and the allotment for minor works one lakh, the usual proportion, then the total grant being reduced to 9 lakhs, it would still be open to the Local Government to spend the full amount allowed in the Budget Estimate for minor works. In the same way the charges for repairs might exceed a just proportion of the whole. But an outlay on Establishments in excess of eleven-twelfths of the grant, or any expenditure in excess of nine-tenths of the total allotment, will require the sanction of the Government of India.

6. This latitude will not affect the rules requiring the authority of the Government of India to certain re-appropriations of Budget credits. Those rules will still continue in force during the current year, with this difference that they will only apply to proposals affecting the distribution of the original grant, instead of the grant as now restricted with the exceptions mentioned in the preceding paragraph.

7. In respect to the expected receipts from Public Works Revenue of 1866-67, the Governor General in Council requests that a revised Estimate of such income for the eleven months terminating on 31st March 1867 may be submitted by the 1st October 1866.

ORDER.—Ordered that the foregoing Resolution be forwarded to all Local Governments and Administrations, for information and guidance.

Ordered also, that a copy be forwarded to the Financial Department for information, with reference to its Resolution No. 270, dated 1st May 1866.

Ordered moreover, that a copy be forwarded to the Accountant General, Public Works Department, for information, and for the issue of such subsidiary instructions to the Offices of Account as may be necessary.

(Signed) C. H. DICKENS, *Lieut.-Colonel, R. A.,*
Secy. to the Govt. of India.

[Accompaniment to Public Works Circular No. 49 of 1866.]

STATEMENT *showing the reductions made in the grants from Imperial Funds on Public Works during* 1866-67 *consequent on the orders altering the termination of the official year to* 31*st March* 1867.

	PUBLIC WORKS GRANT PROPER.												STATE OUTLAY ON GUARANTEED RAILWAYS.			Grand Total
	Major.		All other.		Total.											
	Original Works.	Repairs.	Original Works.	Repairs.	Original Works.	Repairs.	Establishment.	Tools and Plant.	State outlay on guaranteed and Assisted Irrigation works and Railways not guaranteed.	Total.	Establishment.	Land for Railways.	Total.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£	£	£	£
Madras ...	86,700	13,300	175,743	226,700	262,443	240,000	178,750	15,600	5,807	700,000	5,056	10,379	15,426	715,426
	78,750	11,979	173,389	204,030	252,139	216,009	168,855	13,500	5,226	630,000	4,645	9,838	13,883	643,883
Bombay ...	404,091	50,091	738,280	110,000	1,142,371	160,091	207,028	20,000	...	1,370,000	12,824	200,780	312,604	1,842,604
	365,861	46,622	661,001	99,000	1,026,862	144,622	189,776	16,000	...	1,277,000	11,756	280,588	293,344	1,656,344
Bengal ...	172,500	40,000	296,575	156,100	469,075	196,100	169,000	8,425	15,000	842,500	9,213	40,430	49,643	892,143
	135,250	36,000	264,250	136,000	419,500	171,000	146,467	7,583	13,500	738,250	8,435	36,154	44,589	782,839
N.-W. Provinces.	82,694	60,300	812,258	181,438	687,962	241,704	167,050	20,691	...	1,027,500	...	7,450	7,450	1,034,950
	46,276	60,300	278,557	136,339	324,833	196,639	153,129	18,625	...	994,750	...	6,705	6,705	931,455
Punjab ...	83,907	35,357	157,692	119,496	241,599	154,853	129,937	7,375	...	847,500	5,077	1,500	6,577	854,076
	29,494	27,357	107,607	107,546	137,101	134,903	113,109	7,177	...	762,750	4,654	1,265	5,919	768,669
Central Provinces	9,000	8,100	181,345	23,736	190,345	31,836	60,115	4,600	15,000	365,100	...	...	...	365,100
	7,500	7,500	122,508	15,000	130,008	22,500	55,100	4,110	13,500	328,700	...	...	...	328,700
British Burmah...	6,750	6,750	114,617	13,500	121,367	20,250	35,000	2,100	...	257,500	...	...	...	257,500
	6,750	6,750	73,520	13,500	80,270	20,250	22,083	1,800	...	231,750	...	...	...	231,750
Oude ...	8,502	16,400	192,518	19,400	201,020	35,802	18,922	1,500	3,783	250,00	...	...	...	250,000
	7,652	13,500	172,748	13,500	180,400	27,152	25,391	1,350	3,409	225,000	...	...	...	225,000
Hyderabad ...	7,500	7,500	96,328	2,607	103,828	11,107	16,320	1,745	...	147,500	...	...	...	147,500
	6,750	6,750	86,223	2,346	92,973	9,096	14,960	1,571	...	114,750	...	...	...	114,750
Straits Settlements	5,250	1,920	21,137	4,163	26,387	6,083	6,980	600	...	35,050	...	...	...	35,050
	5,025	1,788	18,907	3,747	23,932	5,475	6,209	540	...	31,500	...	...	...	31,500
Rajpootana ...	63,998	4,944	68,219	3,549	72,163	8,493	10,107	671	...	91,500	...	...	...	91,500
	56,729	4,431	79,232	755	78,487	5,186	9,443	604	...	94,500	...	...	...	94,500
Central India ...	38,341	5,659	88,191	10,579	126,532	16,238	14,211	1,400	...	120,000	...	...	...	120,000
	52,507	5,093	79,099	9,321	131,606	14,414	13,027	1,260	...	108,000	...	...	...	108,000
Coorg ...	...	...	5,700	3,950	5,700	3,950	2,850	250	...	12,300	...	...	...	12,300
	...	...	4,903	3,535	4,903	3,535	2,895	188	...	11,250	...	...	...	11,250
Total ...	1,815,863	221,810	3,208,201	887,262	5,024,074	1,109,081	1,017,240	85,630	24,595	6,220,000	32,170	359,430	391,600	6,611,600
	1,634,265	208,039	1,970,425	732,345	3,604,710	940,384	932,453	76,528	22,135	5,528,000	29,490	322,950	352,440	5,880,440

No. 149. ORDER THEREON, 6th July 1866, No. 2,135.

ACCOUNT, No. 12.

1. Communicated to the undermentioned Officers:—

Superintending Engineers.
Controller of Public Works Accounts.
Accountant General.
Officer in charge of the Store Department.
General Superintendent of Public Works Stores and Workshops.
Consulting Engineer for Railways.
Do. do. Irrigation and Canal Company.

2. The Controller of Public Works Accounts will submit a clear statement, showing in full detail the reductions to be made in the allotments under each head of service in pursuance of the orders of the Government of India. This statement will, on receipt, be printed and circulated to the Officers concerned for information and guidance.

3. Captain Fischer will also submit the revised estimate of receipts called for in paragraph 7.

(True Extract.)

Colonel, R. E.,
Secretary to Government.

To the Superintending Engineers.
" Controller of Public Works Accounts.
" Officer in charge of the Store Department.
" General Superintendent of Public Works Stores and Workshops.
" Accountant General.
" Consulting Engineer for Railways,
" Do. do. for Irrigation and Canal Company.
" Public, &c., Departments.
" Revenue Department.
" Military Department.

Exd. S. T. Augustin.

Copy of Letter from Govt of India
No 4 Govt for India
No 2007
Proceedings of the
Secretary Govt of India
Public Works Department

Dated 6th Sept
Received 7th " 1866
No 2135

From W. Ogilvie Esq Officiating Secretary to the Govt of India
To The Secretary to the Govt of Bengal
No 2656

Communicating to certain authorities Circular from Govt of India No 1. (Revd) regarding a change in the official year with effect from 1866-67 and consequent deduction in the grant for Public Works for that year

Read
Ordered