M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1855 Press ~~Mis.~~

210 . 211

Dated 10 — 8 — 1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
10th August 1867.

No. 210. Read the following Proceedings of the Madras Government in the Public Works Department:—

Passing orders on letter from Controller Public Works Accounts on the Annual Appropriation and Outlay Accounts of Imperial and Local Funds for 1866-67, and communicating the papers to Revenue Department for consideration of the subject of Civil Officers keeping unemployed large portion of Public Works assignment, &c.

(Here enter 5th August 1867, No. 2,363.)

No. 211. ORDER THEREON, 10th August 1867, No. 1,855.

Miscellaneous.

The Board of Revenue will obtain and submit to Government explanation from the several Revenue Officers included in the "List of Advances at debit of Civil Officers on 31st March 1867," of the delay which they allowed to occur in the employment of the Public Works funds placed at their disposal (for it is believed in most cases, purchase of land), whereby the amount in question was lost from the Public Works grant for the year. This neglect is most discouraging and reprehensible.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue, with Proceedings Public Works Department, No. 2,363.
„ the Public Works Department.

Exd. F. R. Bantleman.

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

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 amount 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.

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. The Master Attendant of Cochin has had Rupees 1,188 throughout the year; the sums of 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.

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.	.....	
Superintendent of Police of do.	1,822 4 0	Rupees 222-4-0 since passed.
Sub-Collector of Godavery	64,088 7 1	Rupees 5,107-13-6 since passed.
Superintendent of Police of do.	309 12 0	Rupees 168 since passed.
Collector of Kistna...	2,829 13 5	Rupees 2,095-9-3 since passed.
Deputy Collector of do.	2,308 2 10	Rupees 2,283-2-10 since passed.
Superintendent of Police of do.	3,772 11 11	Rupees 940 since passed.
Do. do. of Nellore ...	.....	
Collector of do.	3,755 5 1	
Superintendent of Police of Cuddapah ...	4,214 1 11	
Do. do. of Bellary ...	1,310 0 0	Rupees 1,310 since passed.
Do. do. of Kurnool ...	160 0 0	Rupees 160 since passed.
Secretary People's Park, Madras... ...	3,888 11 6	Rupees 3,889 since passed.
Municipal Commissioners, do.	530 0 0	
Superintendent of Police of North Arcot...	374 0 0	
Collector of do.	5,421 7 8	
Deputy Collector of South Arcot	2,016 12 3	
Superintendent of Police of do.	294 5 9	
Do. do. of Salem ...	956 0 0	
Deputy Collector of do.	200 0 0	
Superintendent of Police of Tanjore ...	.....	
Deputy Collector of do.	9,109 12 3	Rupees 7,761-9-4 since passed.
Collector of do.	.....	
Superintendent of Police of Trichinopoly...	2,609 7 0	
Collector of do.	388 0 0	
Superintendent of Police of Coimbatore ...	695 5 0	Rupees 500 since passed.
Deputy Collector of South Canara ...	4,860 0 4	Rupees 4,860 since passed.
Superintendent of Police of do.	2,641 0 0	Rupees 1,400 since passed.
Civil and Session Judge of do.	45 0 0	
Superintendent of Police of Malabar ...	275 0 0	
Deputy Collector of Malabar	3,000 0 0	
Sub-Collector of do.	7,085 3 6	
Master Attendant of Cochin do.	1,188 0 0	
Sub-Magistrate do.	59 5 0	
Collector of do.	2,741 12 8	
Superintendent of Police of Madura ...	1 1 5	
Deputy Collector of do.	2,136 1 5	Rupees 1,410-15-5 since passed.
Tahsildar of Ambasamoodrum of Tinnevelly	.....	
Superintendent of Police of do.	.....	
Tahsildar of do.	.....	
Mint Master, Presidency	3,260 8 0	
Captain Short, Salem	.....	
Post Master, Malabar	48 8 0	
Civil Judge, Mangalore	90 0 0	
Civil Judge of Calicut	333 7 9	
Tahsildar of Woodierpolliem	278 10 9	
Deputy Tahsildar of Madrantacum ...	100 0 0	
Collector of Coimbatore	418 1 7	
Tahsildar of Wandewash	1,198 2 6	
Total ...	1,99,721 7 2	

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

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.

ACCQUNT, 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	6,789	...	...
Vizagapatam	1,35,175	1,07,448	...	27,727	8,882	8,193	...	5,926
Godavery	3,67,675	3,39,665	...	18,010	71,676	61,829	...	6·4
Kistnah	2,65,512	2,57,853	...	7,659	45,191	29,928	...	9,847
Nellore	1,54,350	1,47,395	...	6,955	24,246	21,650	...	15,263
Cuddapah	1,14,485	1,14,166	...	319	17,960	18,086	126	2,596
Kurnool	72,202	70,787	...	1,415	18,196	9,756	...	8,440
Bellary	2,79,432	2,54,878	...	24,554	12,725	9,284	...	3,441
Presidency	3,57,405	3,49,375	...	8,030	1,05,335	82,562	...	22,773
Madras	3,29,451	3,28,502	19,051	...	39,047	37,036	...	2,011
North Arcot	1,94,540	1,85,665	...	8,875	71,618	59,402	...	12,216
South Arcot	1,60,566	1,58,635	...	1,931	70,628	64,483	...	6,145
Salem	94,729	92,775	...	1,954	39,966	22,207	...	17,759
Bangalore	3,41,964	3,15,375	...	26,589	...	...	...	...
Tanjore	2,46,218	2,37,713	...	8,505	20,550	11,819	...	8,731
Trichinopoly	2,05,731	2,04,353	...	1,378	60,583	31,382	...	29,201
Coimbatore	4,79,438	5,10,940	31,502	...	58,249	59,389	1,140	...
Malabar	3,98,808	4,05,525	6,657	...	20,902	34,198	13,296	...
South Canara	68,235	65,864	...	3,391	1,60,132	1,33,140	...	26,992
Madura	1,82,619	1,80,892	...	1,727	8,475	8,370	...	105
Tinnevelly	1,43,059	1,48,261	5,202	...	52,559	40,564	...	11,995
Civil Officers, &c.	...	64,169	64,169	...	...	...	...	...
Total for Works ...	47,41,347	46,92,663	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	76,103	96,924	20,821	...
Tools and Plant	1,48,719	90,331	...	58,388				
Profit and Loss	...	33,741	33,741	...	...	...	...	...
Grand Total...	64,54,305	63,12,830	1,60,322	3,01,797	9,95,738	8,46,996	35,383	1,84,125
Net saving...	...	...	...	1,41,475	...	...	...	1,48,742

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. 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.

* Rupees 5,48,220.

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

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

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.)

J. Mean 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.

Pro Board of Revr
to 23 March/68
C.M. 1022

Rev. 1867. Despatch
Pro Govt for Aust
No. 2099.

Proceedings in the
P. W. Despatch —

Noted 5th August
Received 6th " 1867.

No. 2363.

Pro Board of Revr &
18 Nov. for C.M. 3178.
Do. — 7 March/68 C.M. 889
passing orders on letter
from Controller Pub. Works accounts
on the Annual appropriation
and outlay accounts of Surplus
Real and Local Funds for 1866/67
and Communicating for Comptroller
papers & Revr Despatch the
subject of Civil Officers
keeping unemployed large
portion of Pub. Work assign
ment. Jan
C.M. 1853 - 10 Augt

No. 210-211.

L

Rev. 1855.

Govt. of Rev. will
obtain the best Hydr.
Explanation from the Surveyor
Genl. of the Items in
the "List of Advances to Civil
Officers on 31st March
1867" after the delay
allowed to occur in the
Employment of the P.W. Guard
placed at his disposal
for it is believed in his
purchase of Land &c
the amt in question was
lent from the P.W. Grant for
the year. His Ex. is much
discouraging & expensive.

in Augt 1867.

14 Copies Letter & Remarks Pro Wks
21 — P.W. Despatch No 2963 Augt 12