M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 3027 Press ~~Mis.~~

368. 369

Dated 20—12—~~19~~ 1867

Not to be folded or roughly handled

3027

Proceedings of the Madras Government, Revenue Department,
20th December 1867.

No. 368. Read the following Proceedings of the Madras Government in the Public Works Department :—

Passing orders on letters from certain Superintending Engineers, explaining the causes of the short outlay in certain districts from Imperial Funds for 1866-67. } (Here enter 16th December 1867, No. 3,895.)

No. 369. ORDER THEREON, 20th December 1867, No. 3,027.

Miscellaneous.

Communicated to the Revenue Board, with reference to G. O., dated 10th August 1867, No. 1,855, Revenue Department.

(True Extract.)

(Signed) F. BRANDT,
Under Secretary to Government.

To the Board of Revenue, with Proceedings Public Works Department, No. 3,895.

Exd. F. R. Bantleman.

Read again letter from the Superintending Engineer of the 5th Division, dated 21st August, No. 98, and recorded in G. O., dated 27th August 1867, No. 2,613.

Read also the following letters :—

No. 314. From the Acting Superintending Engineer, 1st Division, to the Secretary to Government, Public Works Department, dated Camp at Dowlaishweram, 27th September 1867, No. 142.

1. With reference to G. O., No. 2,363 of 5th ultimo, I have the honor to point out that in the statement prepared by the Controller of Public Works Accounts, the expenditure incurred by Civil Officers is not included in the sums shown as outlay of each district, but is added at the end of the document as one item. It therefore causes the difference between the allotment and expenditure to appear to be very large.

2. I enclose three statements, from which it will be seen that the unexpended balances of each of the three districts of this division are :—

	With Dept. of Public Works.	With Civil Officers.	Total.
	RS.	RS.	RS.
Ganjam	668	25,042	25,710
Vizagapatam	6,249	6,675	12,924
Godavery	.....	28,767	28,767
Total ...	6,917	60,484	67,401

While there is a total balance, Rupees 6,917 in Ganjam and Vizagapatam, Rupees 11,935 were spent in excess of the allotment in the Godavery District, most of the unexpended balance of the Vizagapatam District appertains to the Vizianagram Range, in the Officers of which a change took place just in good working season: Supervisor Hudson was transferred to Coimbatore in November, Captain Smalley was in charge of the range for a very short period, and Supervisor Hamnett joined about the end of December. He being quite new to the range was unable to spend some of the grants sanctioned by Government so late as 31st January 1867.

* Rupees 60,484.

	RS.
Ganjam	22,464
Vizagapatam...	6,317
Godavery	28,085
	56,866

3. Of the unexpended balances* with the Civil Officers a sum of Rupees 56,866 was spent in 1866-67, but the necessary accounts were not rendered to the Controller till two or three months after the close of that official year.

4. The figures of the Controller's statement and those of the enclosed documents do not quite agree: this is owing to the Controller having mixed up the expenditure incurred from "private contributions" with that of "Imperial." In my accounts the same is shown under the head "Local Funds."

No. 315. From the Superintending Engineer, 2nd Division, to the Secretary to Government, Department Public Works, dated Masulipatam, 25th November 1867, No. 113.

1. Referring to paragraph 4 of G. O., No. 2,363, dated 5th August last, I have the honor to state that the savings of allotments of 1866-67 shown in the

* Rupees 7,659.
† ,, 6,955.

Controller's statements to have existed in the Kistna* and Nellore† Districts are calculated by him on the allotments of "Original" and "Repair" works only, that of "Tools and Plant" is not taken into account, but sums received from contributions are included.

2. This Office accounts show the following results :—

Kistna District.

	Allotments. Rs.	Expenditure. Rs.	
Original works	1,43,443	2,57,853	
Repair do.	1,18,111		
Tools and Plant	6,930	5,046	
Advances to Civil Officers	...	7,979	
	2,68,484	2,70,878	
Contributions...	4,300	3,958	
	2,72,784	2,74,836	Excess 2,052

Nellore District.

Original works...	74,978		
Repairs...	79,372	...	
	1,54,350	1,47,395	
Tools and Plant	1,400	1,647	
Advances to Civil Officers	...	3,683	
	1,55,750	1,52,725	Savings 3,025

3. It thus appears that the expenditure in the Kistna has exceeded the allotment by Rupees 2,052, and the saving in the Nellore District is only Rupees 3,025, (not Rupees 6,955 as exhibited in the statement printed in the G. O. under reference,) of which, however, a considerable part remains on account of advances made‡ for materials, but not brought to site of work—*vide* last paragraph of my Administration Report for 1866-67, dated 19th April 1867.

‡ Chiefly in Nellore Range.

4. The Controller of Public Works Accounts states that the appropriation and outlay accounts, which are now being printed, will clearly show the transactions of the year under all heads of service.

No. 316. From the Superintending Engineer, 3rd Division, to the Secretary to Government, Public Works Department, dated Camp at Poremamla, Badwail Talook, 11th November 1867, No. 2,147.

1. With reference to paragraph 4 of G. O., No. 2,363, dated 5th August 1867, I have the honor to inform you that of the balance of Rupees 24,064 shown against the Bellary District, unexpended at the end of 1866-67, Rupees 19,948 and Rupees 2,347 were the principal items not expended in the Military buildings and Bellary Ranges respectively.

2. I beg to add an extract of the Administration Report from the Military Buildings Range, explaining the cause of short expenditure.

MILITARY BUILDINGS RANGE.

Allotment. Rs.	Expended. Rs.	Remaining. Rs.	
6,271	3,678	2,593	*Protestant place of worship.*—The roof was altered from terrace to ring-post truss, necessitating the obtaining of all the iron work and much of the wood for it from Madras, these have been fitted together, but still await some tie-rod iron shortly expected from Madras.
2,000	1,383	617	*Drainage to European Barracks.*—For this cut granite slabs are required, there are only a very limited number of stone-cutters in the station, and to complete other more urgently required buildings have often to be taken off this work.
5,560	4,327	1,233	*Armorer's shop for European Infantry.* Given out on contract, the work is very nearly completed, but has yet to be finally approved before the balance can be given.
7,276	4,526	2,750	*Collar Maker's shop.*—Sanction for this work was obtained so late in the year that with the other pressing business on hand it was impossible to get more done than has been.
3,770	2,305	1,465	*Blacksmith's Forge.*—The same.
10,000	2,627	7,373	*Coragul Anicut.*—The work was only commenced in February, and although every endeavour has been made to collect Wudders a sufficient number could not be got together, the Civil authorities have given every assistance, but from the tedious and laborious nature of the work greater progress than before reported could not be made.
1,789	553	1,236	*Wollabapoor Anicut.*—This work also could not, owing to the state of the river, be commenced before February, and as the channel clearing and other repairs are in hand at the same time some delay in completing it has unavoidably occurred; the work is however quite safe.
21,589	18,908	2,681	There are a few other (eight) works on which the entire allotment has not been expended, but they are all so far advanced towards completion, or their respective allotments so nearly expended that they hardly call for remarks.
58,255	38,307	19,948	

3. As regards the Bellary Range, the work at the Jail was delayed for want of iron.

4. A sum of Rupees 50 and Rupees 330 has remained as balance in the hands of the Superintendents of Police, Bellary and Cuddapah Districts, on the 31st March 1867.

No. 317. From the Acting Superintending Engineer, 4th Division, to the Secretary to Government, Public Works Department, dated Madras, 18th November 1867, No. 3,962.

1. In paragraph 3 of the Proceedings of Government, No. 2,363, dated 5th August 1867, (Official Memorandums Nos. 210 and 251, dated 3rd October and 16th November 1867,) the sums Rupees 8,029 and 8,874 are shown as unexpended balances on the 31st March 1867, respectively, against the Presidency and North Arcot Districts, and in paragraph 4 of the same Order full explanation of the causes of short expenditure by the Executive Officers concerned is called for.

2. Before replying to this call, I asked the Controller of Public Works Accounts to favor me with a memorandum showing how the balances in question had been arrived at, and for such further particulars as might assist me in furnishing the information required by Government.

3. In reply, he furnished me with the accompanying statement, from which it will be seen that the allotments and expenditure on the two districts are as given below:—

	Allotment for 1866-67.	Expenditure in 1866-67.	Balance on the 31st March 1867.
Presidency	3,57,405	3,49,376	8,029
North Arcot	1,94,540	1,85,666	8,874

but only the lump allotments for the districts and monthly expenditure in each range are furnished in the statement.

4. On checking the allotment for the Presidency District, I find that Rupees 12,000, granted in G. O., No. 1,919, dated 20th June 1866, from the Reserve of the past official year for the work as per margin,* and which ought to have been credited to the Madras District, is inadvertently credited to the Presidency, although the expenditure against the work appears in the Madras District accounts. If this grant, Rupees 12,000, be deducted from the allotment for the Presidency, and the aggregate expenditure given in the Controller's statement be deducted from the balance of allotment thus obtained, the result† will show an excess of expenditure of Rs. 3,971, instead of the unexpended balance as pointed out by Government in the Order under reply.

* Raising the Salt platforms at the Madras Kotars, Estimate Rupees 61,300.

	Rs.	
† Allotment by the Controller for the Presidency	3,57,405	
Deduct grant for Madras District inadvertently credited to Presidency	12,000	
Correct allotment ...	3,45,405	
Expenditure in the Presidency District	3,49,376	
Deduct allotment as now revised ...	3,45,405	
† Excess of expenditure in 1866-67 ...	3,971	

5. As respects the balance in North Arcot District, I beg to state that Rupees 6,833 of the amount are advances to Civil Officers, as detailed in the accompanying statement. To this should be added Rupees 636, the amount of unappropriated balances on the 31st March 1867, as shown in the books of this Office, from Police Buildings, Minor New Works, and Repair grants of the past year under all heads; and a further sum of Rupees 1,092, being portion of the amount ordered to be tendered to Teroovengadasawmy, Contractor of Dusi channel, as authorized in G. O., No. 1,586, dated 17th May 1866, but which is not debited in the accounts of the Vellore Range Officer. The aggregate* thus obtained being set off against the unexpended balance, viz., Rupees 8,874, referred to by Government, there remains a sum of Rs. 313 to be accounted for, which I believe is due to small savings below 10 Rs. having been excluded in some of the Range Savings Lists, but I have not been able as yet to trace the specific allotments for each work which have been saved.

	Rs.	Rs.
* Unexpended balance in North Arcot		8,874
Deduct.		
Advances to Civil Officers ...	6,833	
Unappropriated balance from Minor New Works and Repair Funds	536	
Do. from Police Buildings ...	100	
Grant sanctioned on account of Teroovengadasawmy not yet debited in North Arcot accounts	1,092	
		8,561
Net balance unexpended on the 31st March 1867		313

6. I regret the delay which has occurred in replying to this Order, which has been caused by the difficulty experienced in tracing out the exact amount of saving on each work.

No. 318. From the Superintending Engineer, 6th Division, to the Secretary to Government, Department Public Works, dated Tanjore, 27th August 1867, No. 817.

1. As directed in paragraph 4 of G. O., No. 2,363, dated the 5th instant, I have the honor to submit a statement showing the details of the unexpended balances of the allotments against the Tanjore District at the end of the last official year and the ranges to which they appertain. The balance, as shown in this statement, exceeds the amount referred to in the above G. O. by Rupees 526-6-5. This may probably be due to corrections made by the Controller in the Range Accounts for March, as stated in paragraph 3 of his letter to Government, No. 1,119, dated the 20th July, but no information having been received by this Office regarding these corrections, it cannot be ascertained where the difference lies. Assuming, therefore, the net expenditure to be Rupees 2,37,186, as shown in the enclosed statement and adding thereto the sum of Rupees 9,405, advanced to the Salt Deputy Collector for Salt works, which is debited in the accounts to the head "Advances to Civil Officers," the result shows that the expenditure in 1866-67 has exceeded the allotment by Rupees 373-9-7, this excess is due to various causes, but it may chiefly be attributed to a portion of the allotment for Salt works having been surrendered by the Salt Deputy Collector towards the close of the year, and the sum* so surrendered not having been paid into the treasury till after the close of the official year.

Rs.	A.	P.
9,031	6	5
8,505	0	0
526	6	5

*Rupees 1,348-2-11.

No. 319. ORDER THEREON, 16th December 1867, No. 3,895.

ACCOUNT, No. 28.

Ganjam.	Bellary.
Vizagapatam.	Presidency.
Godavery.	North Arcot.
Kistna.	Bangalore.
Nellore.	Tanjore.

1. In reviewing the Annual Appropriation and Outlay Accounts of Imperial Funds for the year 1866-67, the Government in their Order of the 5th August last, No. 2,363, noticed the large sums which had remained unexpended in the districts marginally noted on the 31st March last, and called upon the Superintending Engineers concerned to submit full explanations of the causes of the short outlay in each case.

2. The papers above read are the replies to this requisition.

3. The Superintending Engineer of the 1st Division shows that the total amount which lapsed from the allotments for the districts comprised within his charge was Rupees 67,401, distributed as follows :—

	With Public Works Officers.	With Civil Officers.	Total.
	RS.	RS.	RS.
Ganjam	668	25,042	25,710
Vizagapatam	6,249	6,675	12,924
Godavery	.....	28,767	28,767
	6,917	60,484	67,401

4. The greater portion of the funds which remained in the hands of Public Works Officers is said to have appertained to the Vizianagaram Range, where some difficulty was experienced in carrying on works towards the close of the year, owing to a change in the Officer in executive charge. As respects the balances† with Civil Officers, it appears from Captain Beckley's explanations that Rs. 56,866 were actually spent during 1866-67, but that the accounts were not rendered until June or July last. If credit be taken for this amount and for the excess outlay of Rupees 11,935 by Public Works Officers in the Godavery District, the aggregate expenditure in the 1st Division will be seen to have been Rupees 1,400 above the year's assignment.

† Rupees 60,484.

5. In the 2nd Division, the Superintending Engineer reports that the apparent saving of Rupees 7,659 on the Imperial allotment for the Kistna District was owing to the expenditure on *Tools and Plant* not having been included in the accounts of expenditure on *works ;* but that, if this addition be made, the result will show an excess over assignment of Rupees 2,394 as noted below :—

	RS.	RS.
Expenditure on New Works and Repairs ...	2,57,853	
Do. on Tools and Plant	5,046	
Add on account of advances made to Civil Officers	7,979	
		2,70,878
Assignment		2,68,484
Excess		2,394

6. The unexpended balance in the Nellore District is shown to have been only Rupees 3,025, which, Colonel Winscom explains, includes advances made for materials " not brought to site of works."

7. As respects the Bellary District, the Superintending Engineer of the 3rd Division states that the short outlay of Rupees 24,604 was chiefly due,

First.—To the delay which occurred in procuring iron and wood-work for some of the Military buildings at Bellary.

Second.—To the lateness of the date on which sanction was given for the construction of a Collar Maker's shop at that Station.

Third.—To the difficulty experienced in procuring labor for carrying out the sanctioned improvements to the Coragul anicut, and,

Fourth.—To the swollen state of the river having prevented work at the Wallabapooram anicut being commenced until near the close of the year.

8. With regard to the Presidency, the Acting Superintending Engineer of the 4th Division shows that, if the expenditure on the platforms at the Madras Salt Cotars were credited to the Presidency instead of to the Madras District, as has inadvertently been done, the result will show an excess over allotment of Rupees 3,971, and not the short outlay of Rupees 8,029 noticed in the Order of the 5th August last. Colonel Bean further explains that, of the unexpended balance of Rupees 8,874 entered in that order against the North Arcot District, no less than Rupees 6,833 were advanced to Civil Officers.

9. The short outlay of Rupees 26,589 at Bangalore is apparently due to the transfers ordered in G. O. Nos. 903, 936, and 938, dated 23rd and 25th March 1867 respectively, to meet additional outlay* on repairs to Military buildings as well as the cost† of the pipes obtained from England for the Ulsoor Water project.

* Rupees 200.

† Rupees 26,389.

10. The statement submitted by the Superintending Engineer of the 6th Division shows that the unexpended balance of Rupees 9,031 in the Tanjore District represents advances made to the Deputy Collector for the construction of Salt works.

11. The Government consider the explanations submitted by the Superintending Engineers of the 2nd, 4th, 5th, and 6th Divisions to be very satisfactory, and, looking to the circumstance that while the outlay by Officers of the Public Works Department in Ganjam and Vizagapatam was less than the allotments for those districts by Rupees 6,917, the expenditure in the Godavery exceeded the funds at the Superintending Engineer's disposal by Rupees 11,935, the results of the year's operations in the 1st Division cannot, on the whole, be regarded as otherwise than creditable to the Officers concerned. The Government are quite prepared to make due allowance for the difficulties attendant on the execution of work to admit of the profitable expenditure of large grants of money, but they can see no possible ground of excuse for the omission on the part of the Superintending Engineer of the 3rd Division to give timely notice of the probability of so large a sum as Rupees 24,604 remaining unemployed in the Bellary District, more especially as the responsibility attaching to Superintending Engineers in this respect had repeatedly been pressed upon Major Moberly's attention, and he must have been

aware that the amount which he permitted to lapse in Bellary was most urgently required, and could have been most usefully employed in other districts.

12. Adverting to the large sums which remained unaccounted for by Civil Officers on the 31st March last, the Government observe that measures have been taken to ensure the prompt adjustment of all advances which may hereafter be made, and for reducing the amount of such advances to the utmost possible extent. With careful attention to the rules and to the wishes of Government on the part of Civil Officers, and with the exercise of that constant and close supervision over the expenditure of Subordinate Officers which it is within the power of Superintending Engineers to exert, His Excellency in Council looks with confidence for the utilization of all available funds during the current official year.

(True Extract.)

Colonel, R. E.,
Secretary to Government.

To the Superintending Engineers.
To Captain Kennedy.
To the Controller of Public Works Accounts.
,, Revenue Department.
,, Judicial Department.

17. 18d.

Exd. S. T. Augustin.

Pro. 10 augt/67 N° 20-21

Revenue 1867 - Dett.
re of Govt for Decr
No. 3413.

Proceedings of the
P. W. Dept. —

Dated 16th Novr
Received 17th Novr 1867.

No. 3895.

Papers orders or letters
from Ireland Supply Engrs
explaining the causes of
the short outlay in certain
Dists. par Imperial Funds
for 1866/67

N° 3027. re Decr

No 368-369

No. 3027.

Comm. & Rs

Rec. 16. Dec. 1867
Ent. 10. Augt. by. W.
1868 R.D.

20th. Decemr. /67.

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