M.R.O. 1—32,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2543 Press ~~Mis.~~

55-56 Dated 3 — 10 — 19 1868.

Not to be folded or roughly handled

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Proceedings of the Madras Government, Revenue Department, 3rd October 1868.

No. 55. Read the following Proceedings of the Madras Government in the Public Works Department:—

Passing orders on letter from Acting Controller of Public Works Accounts, forwarding the Imperial and Local Fund Appropriation and Outlay Accounts for the past official year. } Here enter 18th September 1868, No. 2,954.)

No. 56. ORDER THEREON, 3rd October 1868, No. 2,543.

Miscellaneous.

Communicated to the Revenue Board.

(True Extract.)

(Signed) H. SEWELL,
Acting Under Secretary to Government.

To the Board of Revenue, with Proceedings Public Works Department, No. 2,954.

Exd. F. R. Bantleman.

Govt. of India Gazette.

REVENUE.

To

THE BOARD OF REVENUE.

Dated October, 3rd.

Rcvd. Encl.

G. O., 3rd October 1868, No. 2,513.

ORDER.

Nos. 55-56.

Imperial and Local Funds Accounts.—Order on the Controller's Report on the Annual Appropriation and Outlay, communicated to Revenue Board.

Proceedings of the Madras Government, Public Works Department, 18th September 1868.

No. 329. Read the following letter from the Acting Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 31st August 1868, No. 2,251½ :—

22 Statements.

1. I have the honor to forward, for the information of Government, the Imperial and Local Fund Appropriation and Outlay Accounts for the past official year.

2. The Imperial allotment for this Presidency, inclusive of transfers from the Civil Budget estimates, was Rupees 84,91,698, against which an aggregate expenditure of Rupees 90,26,682 is recorded in the books of this office. Deducting, however, from the former of these sums Rupees 44,698, which, *nominally*, were available for appropriation to works consequent upon stock balances having been reduced by a corresponding amount, and excluding from the latter Rupees 6,55,426, which, representing the outlay on "Famine Relief Works" from other than Public Works Funds during 1866-67 and 1867-68, were brought into the Public Works Accounts of the latter year under the Orders noted in the margin, the allotment and expenditure amounted respectively to Rupees 84,47,000 and 83,71,256, classified as follows :—

G. O. No. 1,350, dated 1st May 1868.

Heads of service.		Grants.	Outlay.	More than grant.	Less than grant.
		RS.	RS.	RS.	RS.
New Works...	Military	10,47,626	10,39,541	.....	8,085
	Civil Buildings ...	9,31,283	9,79,531	48,248	.....
	Agricultural	15,01,000	13,26,931	.....	1,74,069
	Communications ...	8,24,563	8,79,520	54,957	.....
	Miscellaneous Public Improvement ...	25,469	28,344	2,875	.....
		43,29,941	42,53,867	1,05,080	1,82,154
Repairs ...	Military	1,58,307	1,55,211	.....	3,096
	Civil Buildings ...	80,884	1,01,434	20,550	.....
	Agricultural	10,59,940	10,00,418	.....	59,522
	Communications ...	10,88,071	10,94,968	6,897	.....
	Miscellaneous Public Improvement ...	8,580	7,430	.....	1,150
		23,95,782	23,59,461	27,447	63,768
Establishment		16,40,000	16,60,225	20,225	.....
Tools and Plant		81,277	78,979	.....	2,298
Profit and Loss		...	18,724	18,724	.....
		84,47,000	83,71,256	1,72,476	2,48,220
	Less than grant ...	...	75,744	75,744	.....
		84,47,000	84,47,000	2,48,220	2,48,220

3. The variations between the outlay and grant under the heads "Original Works, Military,"* and "Miscellaneous† Public Improvement" are very trifling, and call for no remark. The excess‡ outlay under "Civil Buildings" is entirely attributable to the construction of the Central Jails at Rajahmundry and Trichinopoly having been vigorously pushed forward. The outlay on these buildings during the past official year exceeded the available funds by Rupees 49,084. Under "Communications, New," there was an excess expenditure of Rupees 56,095 on the Tambracherry, Periah, and Carcoor Ghauts, which more than accounts for the variation§ between allotment and outlay, as exhibited in the foregoing statement. With regard to the balance of Rupees 1,74,069, which has lapsed under "Agricultural, New," consequent on short outlay upon Budget works in the districts marginally noted, I need only remark that the Government of India having ruled that the money allotted under this head shall not be available for transfer to other services, and that the grants specially made for extraordinary works shall not be diverted to works of Irrigation, the cost of which is chargeable to the ordinary revenues of the country, this Government had no alternative but to surrender all such balances as could not be advantageously laid out on the specific object for which they had been allotted.

* Less Rupees 8,085.
† More Rupees 2,875.
‡ Rupees 48,248.

§ Rupees 54,957.

	Rs.
Godavery Delta works	53,793
Kistnah do.	40,770
Bellary Gootloor Tank	20,851
Tanjore Cauvery and Coleroon works ...	37,740
Trichinopoly Nundiar Anicut	6,050
Madras Water Supply Project	14,847

4. The only variations between grants and outlay under "*Repairs*" which require explanation, are those which appear against "Civil Buildings" and "Agricultural." Under the former head, there was an excess outlay of Rupees 20,550, while, under the latter, the expenditure fell short of the allotment by Rupees 59,522. The excess occurred in the districts marginally noted, the allotments for which proved insufficient, and the short expenditure appears against the undermentioned districts, where, from causes unknown to this office, the grants were not fully worked up to :—

	Rs.	
Ganjam	3,719	Includes expenditure by Civil Officers.
Vizagapatam	4,805	
Tanjore	3,705	
South Canara	5,540	
Madura	1,938	

Godavery District	17,991
Kistna	4,662
Nellore	5,717
Bellary	12,878
Tanjore	11,893
Coimbatore	9,769

It would be useful to call for a detailed report of the circumstances which prevented the expenditure of the money allotted to these districts for agricultural repairs, as the Government would then be in a position to regulate future grants more in accordance with actual requirements.

5. With respect to the difference between the *Estimate* and the *Actuals* under "Establishments," the Government will remember that, upon the suggestions

which were made from time to time by this office, a sum of Rupees 1,80,000 in the aggregate was diverted from the original allotment of Rupees 18,20,000* provided in Part IV of the Budget. In making these suggestions, this office overlooked the debit of Rupees 39,632-13-0 to "Establishments—Contingencies," on account of official postage for the year 1867-68, and hence the excess over grant of Rupees 20,225.

* Rupees 18,06,000 *plus* 14,000 transferred from Revenue Budget.

6. The variations under the two remaining† heads call for no remark. The expenditure on "Tools and Plant" fell short of the allotment by only Rupees 2,298, while the debits to "Profit and Loss" have, in all cases, been made under special orders from Government.

† "Tools and Plant."
"Profit and Loss."

7. Viewed as a whole, the outlay on Imperial works during the past official year fell short of the grant for this Presidency by only Rupees 75,744,‡ a result which, I think, the Government will agree with me in regarding as highly satisfactory.

	Rs.
‡ Grant	84,47,000
Outlay	83,71,256
Short outlay ...	75,744

8. The statement given at the foot of paragraph 2 above does not include private contributions, which, during the past year, amounted to Rupees 24,026, against an aggregate expenditure of Rupees 21,833.

9. The entire balance which stood to the debit of Civil Officers on the 1st April 1867, on account of advances made to them from Imperial Funds for expenditure on Public Works, was Rupees 1,99,721, which was increased to Rupees 3,30,574 by further advances during the past official year. Of this latter amount, Rupees 48,521 were refunded in 1867-68, and Rupees 2,46,920 were adjusted by this Office, leaving a balance of only Rupees 35,132 to be accounted for on the 31st March last.

10. The original allotment from Local Funds was Rupees 5,13,799, to which an addition of Rupees 12,97,404 was made during the year, raising the available funds to Rupees 18,11,203 as particularized below :—

Description of Funds.	Original Grant.	Additions.	Reductions.	Net additions.	Total of Columns 2 and 5.
	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
District Road	4,46,586	10,67,261 8 0	4,600 0 0	10,62,661 8 0	15,09,247 8 0
Nanul Grass	.....	1,469 4 10	.....	1,469 4 10	1,469 4 10
Income Tax	.....	1,03,347 0 0	.....	1,03,347 0 0	1,03,347 0 0
Educational Building	67,213	8,597 0 0	879 0 0	7,718 0 0	74,931 0 0
Miscellaneous Deposits	.....	4,654 0 0	.....	4,654 0 0	4,654 0 0
Port Fund	.....	31,493 0 0	.....	31,493 0 0	31,493 0 0
Cochrane's and Sadras Canal ...	.....	41,990 0 0	.....	41,990 0 0	41,990 0 0
Bungalow	.....	7,560 0 0	.....	7,560 0 0	7,560 0 0
Jungle Conservancy	.....	16,405 0 0	.....	16,405 0 0	16,405 0 0
Pagoda	.....	20,000 0 0	.....	20,000 0 0	20,000 0 0
Endowment	.....	106 0 0	.....	106 0 0	106 0 0
Total ...	5,13,799	13,02,882 12 10	5,479 0 0	12,97,403 12 10	18,11,202 12 10

11. The following table shows the expenditure under all heads as compared with the year's assignment:—

Heads.	Allotment.	Expenditure.	More than grant.	Less than grant.
	RS.	RS.	RS.	RS.
New Works	13,23,698	9,82,406	.....	3,41,292
Repairs	3,79,145	3,35,076	.....	44,069
Establishment	1,05,279	1,63,580	58,301	.....
Tools and Plant	3,081	2,393	.....	688
	18,11,203	14,83,455	58,301	3,86,049
Less than grant	.....	3,27,748	3,27,748	.....
	18,11,203	18,11,203	3,86,049	3,86,049

12. The short outlay of Rupees 3,27,748 was due entirely to the late date on which the Supplemental Local Fund Budget Estimates were sanctioned by Government, and the additional funds placed at the disposal of the Officers of the Public Works Department. Had the supplementary assignments been made early in the year, I have little doubt but that the whole of the available funds would have been advantageously appropriated.

* Rupees 1,31,901.

13. Ten per cent.* on outlay has, as usual, been debited to Local Funds on account of the regular Public Works Establishment employed in the supervision of works carried out from that source. The difference† between the amount so charged, and the sum of Rupees 1,63,580 entered in the foregoing statement, represents the cost of the Petty Establishment employed on Local Fund Works.

† Rupees 31,679.

14. The Government will observe a great difference between the expenditure, Imperial and Local, as reported in this letter, and that exhibited in the Administration and Progress Reports for the past official year. This is owing to the circumstance of approximate sums having been taken in the preparation of the latter, in consequence of the accounts of Civil Officers and most of the Range accounts not having been closed for some time after the annual reports had been issued.

15. In conclusion, I have to explain that, in compliance with instructions received from the Accountant General of the Public Works Department, the books of this Office were not closed till after the 31st ultimo. The additional entries and corrections which had to be made after the despatch to Calcutta of the Check Balance Sheet were very numerous, and occasioned some delay in the submission of the annual accounts. Those accounts were still further delayed in consequence of this Office being required by the Accountant General of the Public Works Department to submit, as accompaniments to the annual returns, the detailed Statements as per margin, which were not supplied in previous years.

(1.) Of grants under each of the heads, Military, Civil Buildings, Agricultural, Communications, and Miscellaneous Public Improvement.
(2.) Of original Budget works on which no outlay had been incurred.
(3.) Of do. on which outlay has seriously fallen short of grants.
(4.) Of do. on which outlay has seriously exceeded grant.
(5.) Of Major works not entered in the Budget, but ordered to be undertaken by the Local Government.

No. 330. ORDER THEREON, 18th September 1868, No. 2,954.

ACCOUNT, No. 22.

1. With this letter the Controller of Public Works Accounts submits the Annual Appropriation and Outlay Accounts of Imperial and Local Funds for the year 1867-68.

2. Deducting from the year's allotment the sum by which stock balances were reduced, and excluding from the outlay the expenditure incurred on famine relief works in 1866-67 and the following year and recorded in the Public Works books of 1867-68, the Imperial allotment for this Presidency for the past official year amounted to Rupees 84,47,000, against an outlay of Rupees 83,71,256.

	RS.
Allotment	84,91,698
Stock balances	44,698
Net allotment	84,47,000
Outlay	90,26,682
Expenditure from Famine Funds ...	6,55,426
Net outlay	83,71,256

3. Under the head Local Funds, Rupees 5,13,799 were appropriated as the Original grant. This amount was supplemented during the year by additional assignments aggregating Rupees 12,97,404, thus increasing the available funds to Rupees 18,11,203, against which an expenditure of Rupees 14,83,455 is reported to have been incurred.

4. The variations between the Imperial grant and outlay under the several sub-heads of the Budget are clearly explained in paragraphs 3 to 6 of the Controller's letter, and the only point in connection with these variations which calls for special notice is the short expenditure of Rupees 59,522 under repairs "Agricultural" in the districts marginally noted in which that large sum has been allowed to lapse. The necessity of utilizing to the fullest possible extent the whole of the Budget assignments for the repair of irrigation works has been repeatedly impressed upon the Superintending Engineers, and His Excellency the Governor in Council cannot but express his dissatisfaction with those Officers who, not being able to lay out the money at their disposal for those repairs within their own divisions, neglected to give such timely notice of the amounts not likely to be spent as would have enabled the Government to transfer them to other divisions where they could have been most beneficially expended.

	RS.
Godavery	17,991
Kistna	4,662
Nellore	5,717
Bellary	12,878
Tanjore	11,898
Coimbatore	9,769

5. With regard to Local Funds, the Controller explains that the grants could not be fully worked up to in consequence of the late dates on which the supplemental Budget Estimates for the several districts received the sanction of Government. The sum which remained unexpended at the close of 1867-68 was Rupees 3,27,748, or about 18 per cent. upon the total assignment.

	RS.
Allotment	18,11,203
Expenditure...	14,83,455
	3,27,748

	Rs.
Allotment	84,47,000
Expenditure	83,71,256
Balance ...	75,744

6. The aggregate amount which lapsed from Imperial Funds was only Rupees 75,744, against an allotment of Rupees 84,47,000. Looking to the exceptionally large Imperial grant for 1867-68, and the annually increasing appropriations from Local Funds for expenditure by Officers of the Public Works Department, the Government cannot but regard this result of the past year's operations as satisfactory.

Vide paragraph 9 of Controller's letter.

7. His Excellency the Governor in Council is glad to observe that good progress has been made in the adjustment of the balances which stood to the debit of Civil Officers in the accounts of the past official year.

(True Extract.)

Colonel, R. E.,
Secretary to Government.

To the Controller of Public Works Accounts.
" Superintending Engineers.
To Captain Kennedy.
To the Revenue Department.
" Public, &c., Departments.
" Military Department.
" Accountant General.

Ext. S. T. Augustin.

5

Revenue 1868. Dept.
Pro. of Govt. for Octr.
No. 3004.

Proceedings of the
Govt. P. W. Dept.

Dated 18th 3 Sepr.
Received 19th 1868.
No. 2954.

No. 2543. 3 Cats.

Passing orders on
letter from Accoun-
-tant of Public Works
accounts for the
Imperial Local Fund
Appropriation and
Outlay accts. for the
past official year.

No. 55-56.

55-56

No. 25743.

To the Revenue Board.

2

[illegible]
30 Octr./68.

12/3