

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 3038

Press
Mis.

293-294

Dated 25th November 1869.

Not to be folded or roughly handled

MS

*Proceedings of the Madras Government, Revenue Department,
25th November 1869.*

No. 293. Read the following Proceedings of the Madras Government in the Public Works Department:—

Passing orders on the letter from the Controller of Public Works Accounts submitting the Annual Appropriation and Outlay Account of Imperial and Local Funds for the year 1868-69. (Here enter 21st September 1869, No. 3,085.)

No. 294. ORDER THEREON, 25th November 1869, No. 3,033.

Local Funds, No 21.
Account.

ORDERED to be communicated to the Board of Revenue. The Government have already pointed out the inconvenience occasioned by the submission of revised Budgets of Local Funds late in the year, with large allotments for unsanctioned works. The appropriation and outlay accounts for 1868-69 submitted by the Controller brings this defective arrangement prominently to notice. The following is an extract from those accounts relating to the Funds, the immediate administration of which is entrusted to the Board of Revenue:—

Description of the Fund.	Grants.	Outlay.	More than grants.	Less than grants.
	RS.	RS.	RS.	RS.
District Road Fund	23,65,846	17,21,376	...	6,44,470
Jungle Conservancy Fund	20,754	22,506	1,752	...
Canal Fund	1,02,220	1,08,147	5,927	...
Nanul grass Fund	912	884	...	28
Bungalow Fee do.	15,159	11,597	...	3,562
Endowment do.	12,593	9,976	...	2,617

Out of an allotment of Rupees 23,65,846 for District Roads, the large sum of Rupees 6,44,470 has been left unexpended in consequence, as remarked by the Controller, of several large appropriations having been sanctioned at too late a period of the year to be fully utilized, and of delay in the preparation of the necessary estimates. The attention of the Board will be drawn to these observations, and they will be requested to adopt the suggestion made in paragraph 9 of the Public Works Order above recorded, viz., to restrict grants which may hereafter be made late in the year to Local Fund Works, to such sums as, after consultation with the Local Public Works Officers, Collectors may be of opinion can be advantageously laid out during the remaining working season.

2. The sums left unexpended under Bungalow Fee Fund and Endowment are also large when compared with the grants under those heads.

(True Extract.)
(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.
,, the Public Works Department.

Exd. E. C. Shunker.

Appropriation and Outlay Account of Local and Imperial Funds.—Proceedings of the Public Works Department on this subject, communicated to Board of Revenue, with orders thereon.

NOVEMBER.
Nos. 293-294.

G. O. 25th November 1869, No. 3,033.

Dated November 25th.

THE BOARD OF REVENUE.

REVENUE.

Govt. of 1869

*Proceedings of the Madras Government, Public Works Department,
21st September 1869.*

No. 486. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 25th August 1869, No. 1,054 :—

I HAVE the honour to forward, for submission to Government, the Imperial and Local Fund appropriation and outlay accounts of this Presidency for the year 1868-69.

2. The total modified Imperial grant for the Public Works Department proper was Rupees 90,47,370, and the entire expenditure recorded against it in the books

of this office was Rupees 96,23,599, which includes Rupees 5,50,361* spent on Famine Relief Works from other than Public Works Funds. Deducting this latter amount, as well as a sum of Rupees 40,075 on account of "decrease in stock balances" from the outlay of the year, the allotment and expenditure will stand at Rupees 90,47,370 and 90,33,163 respectively, classified as follows :—

	New.	Repairs.	Total.
	RS.	RS.	RS.
* Civil Buildings.	138	...	138
Agricultural ...	3,115	1,42,010	1,45,125
Communications...	3,49,508	16,453	3,65,961
Miscellaneous Public Improvement.	21,081	18,056	39,137
Total ...	3,73,842	1,76,519	5,50,361

Heads of Service.		Grants.	Outlay.	More than grant.	Less than grant.
		RS.	RS.	RS.	RS.
New Works.	Military ...	10,18,400	11,01,498	83,098	...
	Civil Buildings ...	13,34,586	13,33,084	3,478	...
	Agricultural { Extraordinary..	12,00,000	8,52,020	...	3,47,980
	{ Ordinary ...	3,72,370	4,91,800	1,22,520	...
	Communications ...	9,10,342	9,62,855	52,513	...
	Miscellaneous Public Improvement ...	60,150	56,583	...	3,567
		48,95,848	48,05,910	2,61,609	3,51,547
Repairs ...	Military ...	1,81,700	1,88,262	6,562	...
	Civil Buildings ...	91,825	84,073	...	7,752
	Agricultural ...	10,75,000	10,16,257	...	58,743
	Communications ...	10,62,859	10,54,687	...	8,172
	Miscellaneous Public Improvement ...	10,314	7,778	...	2,536
		24,21,693	23,51,057	6,562	77,903
Establishment ...	Agricultural, Extraordinary...	2,75,000	2,07,040	...	67,960
	Other services ...	13,82,424	15,07,906	1,25,482	...
	Agricultural, Extraordinary ...	25,000	9,628	...	15,372
	Other services ...	47,400	1,76,447	1,29,047	...
Profit and Loss ...			15,250	15,250	...
		17,29,824	19,16,271	2,69,779	83,332
Deduct decrease in stock balances ..		90,47,370	90,73,238	5,37,950	5,12,062
			40,075	40,075	...
Less than grant ...		90,47,370	90,33,163	4,97,875	5,12,082
			14,207	14,207	...
		90,47,370	90,47,370	5,12,082	5,12,032

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21st September 1869.*

				3. The special grant from Loan
		RS.		Funds for extraordinary agricultural
* For Works	...	12,00,000		works was Rupees 15,00,000,* against
„ Establishment	...	2,75,000		which only Rupees 10,68,685† are
„ Tools and Plant	...	25,000		recorded as the expenditure of the year,
		15,00,000		leaving a balance or saving of Rupees
† For Works	...	8,52,030		4,31,312. The allotment for ordinary
„ Establishment	...	2,07,040		agricultural works and for “other ser-
„ Tools and Plant	...	9,628		vices” was Rupees 75,47,370; while the
		10,68,688		actual outlay, irrespective of that on

Famine Relief Works, was Rupees 80,04,550, or Rupees 4,57,180 in excess of the year's assignment. The difference between this latter amount and the sum of Rupees 4,31,312 above-mentioned represents an excess expenditure of Rupees 25,868, which, deducted from the amount† by which stock balances have been reduced,

†40,075.

shows a net saving on the available funds (Imperial) of the year from all sources of Rupees 14,207.

4. On new works under “Military” the outlay exceeded the grant by Rupees 83,008. Of this amount Rupees 39,845 represent the funds surrendered by the Superintending Engineer of the 7th Division from the allotment for the Lawrence Asylum buildings under the impression that the private contributions for those works, amounting to Rupees 51,000, were available from “Deposits.” A reference, however, to the accounts of former years, which occupied some considerable time, showed that the whole of this sum had been credited to “Revenue Imperial” in the accounts of 1863-64, instead of to “Deposits,” and that no portion of the amount was therefore available in the past official year for appropriation to the works for which it had been contributed. In forwarding copies of the accounts herewith submitted to the Accountant-General of the Public Works Department, I have requested that Officer to consider whether, under the circumstances, the Imperial grant for 1863-69 may not, by a write-back entry, be relieved of the charge of Rupees 39,845. The difference between this sum and the total excess under “Military” represents the outlay on the following emergent works for which, owing to other pressing and heavy demands, the Government were unable to make the necessary appropriations.

		Expenditure.
PRESIDENCY.	New Ordnance Lines supplying water,	RS.
	draining, fencing, planting, &c.	32,701
Do.	Drainage of the New Lines at Royapuram	21,981
		54,682

5. The excess outlay of Rupees 1,22,520 on ordinary agricultural new works is more than accounted for by the circumstance that the expenditure of Rupees 1,75,264, on the following works, which were proposed in the Budget to be classed

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21st September 1869.*

as “Extraordinary,” has had to be transferred to “Ordinary” for want of the orders of the Government of India authorizing the outlay on them to be debited to *Borrowed Capital*.

		Outlay.
GODAVERY.—Extension of irrigation from the Ellore	RS.	
Canal	...	21,429
Do. Do. in the Central Delta	...	17,252
NELLORE.—Channel from the Vencatagherry river to the Chennu tank	...	6,860
MADRAS.—Chembrambaukum Tank Project	...	84,743
NORTH ARCOT.—Cheyaur Anicut Project	...	19,999
TANJORE.—Lower Coleroon Anicut Works	...	24,981
		1,75,264

6. On extraordinary agricultural new works, the outlay fell short of the allotment by Rupees 3,47,980, owing partly to the circumstance noted in the preceding paragraph, and partly to the fact of the estimates for some of the works proposed to be classed as extraordinary not having been sanctioned during the year.

7. Of the excess expenditure of Rupees 52,513 on new works under “Communications,” Rupees 37,051 represent the outlay on the Great Northern Road over and above the reduced grant (two lacs) for the year. The Government will remember that the original assignment for this work was Rupees 3 lacs; and that the Government of India, without warning, reduced the allotment to two lacs, promising to supplement the latter, if it were found possible, to spend more on the road in question. No portion of the amount withdrawn was, however, replaced at the disposal of this Government. The difference between Rupees 52,513 and 37,051 was laid out on the following works, for which either no allotments could possibly be made, or for which the year's assignments were found to be inadequate.

TANJORE.—Traveller's bungalow. Spent in the first instance from Local Funds, and written back in the accounts for March to the debit of Imperial Funds. No allotment	RS.	4,852
MALABAR.—Re-constructing Gootangudy bridge. No allotment	...	1,244
Do. Road from Mambat to the foot of the Carcoor Ghaut. Outlay in excess of grant by	...	1,633
MADRAS.—Road from the slaughter-house to the Mount. No allotment	...	2,060
BELLARY.—Roads from Bellary to the Mysore frontier, and from Anantapore to Tadpatry. Outlay in excess of grant by	...	5,282

8. The variations between the outlay and grant under the heads “Original Works, Civil Buildings,”* and “Miscellaneous Public Improvement”† and “Repairs, Civil Buildings(a),” “Communications”(b) and “Miscellaneous Public Improvement”(c) are very trifling, and

call for no remark. Under “Repairs—Military” there was an excess of Rs. 6,562

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which is more than accounted for by the charges amounting to Rupees 21,772, incurred on account of rents to Military and Medical Subordinates, for which the Budget provision, if any, was found to be inadequate. The saving on repairs under "Agricultural," which was comparatively large, viz., Rupees 58,743 occurred in the under-mentioned districts :-

	RS.
Godavery	11,559
Kistna	15,953
Bellary	5,555
South Arcot	5,030
Tanjore	9,813
Coimbatore	4,418
Tinnevely	5,272

9. The statement of grants and outlay appended to paragraph 2 of this letter does not include private contributions. The amount realized during the past official year was Rupees 56,173, and the aggregate expenditure Rupees 56,168.

10. The outlay on establishments, as compared with the grant under "Ordinary," shows an excess of Rupees 1,25,482 which is more than accounted for by the short debit to the extraordinary agricultural allotment of Rupees 67,960, and by the charges noted below for which no provision was made in the Budget Estimate.

	RS.
(1.)—Charges for Official Postage	45,270
(2.)—Pay of five Covenanted Executive Engineers and eight Covenanted Assistant Engineers who arrived here after the despatch of the Budget ...	51,980
(3.)—Do. of five Executive and four Assistant Engineers authorized to be entertained on the 11th March 1868	57,600

11. On "Tools and Plant" the expenditure exceeds the assignment under "Ordinary" by Rupees 1,29,047. The excess is attributable to the following causes.

I.—Short debit to the extraordinary grant for agricultural works	15,372
II.—Value of stores issued from Arsenals to Public Works Officers during 1867-68 and 1868-69, of medicines supplied to the department by the Medical Stores, and of packing cases issued to Public Works Officers by the Superintendent of Army Clothing	93,755
III.—Expenditure by the Civil Department on account of freight for stores supplied to the officers of the Department Public Works	1,555
IV.—Debit to "Tools and Plant" on account of the closing adjustment entries of the workshops at Chepauk and Dowlaishweram	10,702
V.—Excess outlay over allotment for tools and plant in the 1st Division	3,272
VI.—Small excesses in other divisions	4,301

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21st September 1869.*

12. With regard to the second of these items (Rupees 93,755) it is necessary for me to explain that, prior to the year 1868-69, charges of the nature indicated

were debited to the Budget Estimate of the Military Department. Under the ruling,* however, of the Controller General of Military Expenditure, the issues in 1867-68 and the past official year

have been accepted in the accounts of the Public Works Department.

13. The charges to the head "Profit and Loss" in the accounts of 1868-69, amounted to Rupees 15,250. The following are the details of the debits as compared with the expenditure of the four preceding years.

	1864-65.	1865-66.	1866-67.	1867-68.	1868-69.
	RS.	RS.	RS.	RS.	RS.
Loss of cash		491	1,565	139	104
Loss of stock		4,700	269	7,398	633
Depreciation of stock		1,216	14,098	1,008	9,305
Value of stock used in previous years, but not charged to works			419	8,132	1,963
Irrecoverable advances		4,118			3,121
Expenditure not properly accounted for, and over-charges in account		1,783		1,805	68
Petty items		2		242	56
	68,864	12,310	16,351	18,724	15,250

14. The opening balance to the debit of Civil Officers was Rupees 35,132-5-1, which was increased by advances made during the year to Rupees 335,214-14-11, of which Rupees 1,57,650-0-4 have been accounted for, leaving a balance at the close of 1868-69 of Rupees 77,564-14-7.

15. The following statement shows the State outlay incurred during the year in connection with Guaranteed Companies as compared with the modified allotments.

Companies.	ON ESTABLISHMENTS		ON LAND.		TOTAL.	
	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.
Railway Companies	60,810	68,860	48,500	27,264	109,400	96,393
By Civil Department		269				
Madras Irrigation and Canal Company	29,000	29,011	23,630	12,618	52,630	41,659
Total	89,810	97,901	72,220	39,882	162,030	138,052

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21st September 1869.*

16. The allotment from Local Funds, as originally sanctioned, was Rupees 17,57,310, which was subsequently increased to Rupees 28,31,859 as shown in the subjoined statement.

Description of Funds.	Original Grant.	Additions.	Total.	Reductions.	Balance.
	RS.	RS.	RS.	RS.	RS.
District Road Fund ...	17,19,030	8,10,657	25,29,687	1,63,841	23,65,846
Jungle Conservancy Fund ...		20,754	20,754		20,754
Educational do. ...	16,280	2,05,955	2,22,235		2,22,235
Canal do. ...	22,000	80,220	1,02,220		1,02,220
Nanal Grass do. ...		912	912		912
Income-tax do. ...		24,696	24,696		24,696
Bungalow Fee do. ...		15,159	15,159		15,159
Port do. ...		66,704	66,704		66,704
Endowment do. ...		15,761	15,761	3,168	12,593
Miscellaneous Deposit do. ...		740	740		740
Total ...	17,57,310	12,41,558	29,98,868	1,67,009	28,31,859
Deduct reductions ...		1,67,009			
Net increase ...		10,74,549			

17. Against the increased grant of Rupees 28,31,859, the actual expenditure was Rupees 20,79,152, as per statement entered below, or Rupees 7,52,707 less than the available funds. The short outlay under this head is attributable partly to the late date on which several large appropriations were sanctioned, and partly to the difficulty experienced in preparing the requisite surveys and estimates for Budget works.

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21st September 1869.*

	ORIGINAL WORKS.				REPAIRS.				ESTABLISHMENT.				TOOLS AND PLANT.				TOTAL.			
	Grants.	Outlay.	More than Grants.	Less than Grants.	Grants.	Outlay.	More than Grants.	Less than Grants.	Grants.	Outlay.	More than Grants.	Less than Grants.	Grants.	Outlay.	More than Grants.	Less than Grants.	Grants.	Outlay.	More than Grants.	Less than Grants.
District Road Fund. ...	15,65,722	10,48,039	5,17,683	5,17,683	5,30,450	4,63,058	5,30,450	5,30,450	2,57,147	1,89,625	2,046	67,522	13,827	14,654	20,754	22,500	23,05,846	21,376	22,500	6,44,470
Jungle Conservancy do. ...	2,17,455	1,81,435	86,020	86,020	3,300	1,637	3,300	3,300	1,480	11,837	2,046	...	...	...	2,22,235	1,40,389	2,22,235	1,40,389	1,752	75,846
Educational do. ...	89,100	67,553	21,547	21,547	11,000	29,765	18,765	18,765	2,000	10,629	8,829	120	1,03,250	1,08,147	5,927	1,03,250	1,08,147	5,927	...	...
Canal do. ...	24,696	24,699	...	...	912	804	...	...	...	80	80	...	...	...	912	884	24,696	28,770	...	29
Income-tax do. ...	13,972	7,213	6,759	6,759	1,197	8,330	2,143	...	...	2,161	1,054	...	...	...	15,159	11,697	15,159	11,697	...	823
Bungalow Fee do. ...	29,871	30,994	1,123	...	32,820	1,395	...	...	3,930	1,798	...	...	...	...	66,704	81,239	66,704	81,239	...	3,502
Port do. ...	10,993	7,323	3,668	3,668	1,600	1,744	144	...	...	907	907	...	...	...	12,593	9,976	12,593	9,976	...	32,463
Endowment do. ...	...	...	...	...	740	244	...	...	...	24	24	...	...	...	740	208	740	208	...	2,617
Miscellaneous Deposit Fund ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	472
Total ...	19,51,809	13,81,234	18,239	6,38,761	5,96,763	5,11,321	21,032	1,03,494	2,61,557	27,841	26,938	69,654	19,739	14,706	28,31,859	20,79,152	28,31,859	20,79,152	7,679	7,60,886

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21st September 1869.*

18. The total expenditure by Public Works Officers under all heads and from all sources—Imperial and Local—was Rupees 111,12,215, against Rupees 118,79,229 which represents the entire grant for the year.

No. 457. ORDER THEREON, 21st September 1869, No. 3,085.

ACCOUNT, No. 41.

With this letter the Controller of Public Works Accounts submits the Annual Appropriation and Outlay

Account of Imperial and Local Funds for the year 1868-69.

2. The Imperial assignment for the Public Works Department, as modified during the year, was Rupees 90,47,370, and the expenditure, after deducting the outlay of Rupees 5,50,351 from special funds on Famine Relief Works, as well as Rupees 40,075, by which sum stock-balances were reduced, was Rupees 90,33,163, showing that the expenditure fell short of the allotment by Rupees 14,207.

3. The variations between the Imperial grant and outlay under the sub-heads of the budget are chiefly under the heads* "Military," "Communications," "Agricultural," "Establishments," and "Tools and Plant."

4. The excesses over allotments under New Works "Military" and "Communications" are explained at length in paragraphs 4 and 7.

5. The grant under Agricultural "Ordinary" was Rupees 3,72,370 and under "Extraordinary" Rupees 12,00,000. The expenditure was Rupees 4,94,890 and 8,52,020, respectively, showing an increase of Rupees 1,22,520 under the former head, and a decrease of Rupees 3,47,980 under the latter. The Controller accounts for the large increase over the Budget grant under "Ordinary," by the circumstance that no less an outlay than Rupees 1,75,264 on works, which were classed as "Extraordinary" in the Budget, had to be charged to the ordinary grant pending the specific orders of the Government of India for debiting the charge to Loan Funds. The expenditure on extraordinary works having fallen short of the grant is also ascribed partly to this cause and partly to the commencement of operations having in the case of some works been suspended, until the necessary estimates had been framed and sanctioned.

6. The outlay on Establishments "Ordinary" compared with the grant, shows an excess of Rupees 1,25,432; but the Controller explains that the Budget contained no provision for thirteen Covenanted Engineers who arrived in the country after the annual estimates were despatched to the Government of India, as well as for five Executive and four Assistant-Engineers whose entertainment was authorised in March 1868. The pay of these extra Engineers was Rupees 1,09,580, and if to this be added Rupees 67,960, the proportion of charge for Establishments which fell on the ordinary grant by the short expenditure from Loan Funds, and Rupees 45,270 for official postage, the excess in question over the Budget grant for "Establishments," is more than accounted for.

7. The expenditure on "Tools and Plant" exceeded the allotment of Rupees 72,400 by Rupees 1,29,047; but this excess is fully explained in paragraph 11, and appears to be chiefly due to a short debit to the extraordinary grant for Agricul-

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21st September 1869.*

tural works and to certain charges, which were formerly debited to the Military Budget, having been transferred to the Public Works Budget.

8. The entire saving on the grant for extraordinary agricultural works was Rupees 4,31,312; but the excess outlay on the under-mentioned items of ordinary expenditure which could not be foreseen, or, if foreseen, could not be provided for by re-appropriations of the grants under "Ordinary," more than absorb that amount;—

Spent on works classed as extraordinary in the Budget, but not sanctioned as such during the year, ...	RS. 1,75,264
Excess on outlay on great northern road, which the Government of India promised to adjust by a supplemental grant. ...	37,051
Excess outlay on establishments in consequence of additions during the year to the Engineer branch, and of short debits to extraordinary agricultural works ...	1,25,482
Excess outlay on Tools and Plant consequent on short debits to extraordinary works, and on value of Military stores charged to the Public Works Department ...	1,09,127
	4,46,924

9. Under the head Local Funds the original grant of Rupees 17,57,310 was increased during the year to Rupees 23,31,859 against which the outlay was Rupees 20,79,152, or Rupees 7,52,707 less than the available funds. This short expenditure is explained to be due to several large appropriations having been sanctioned at too late a period of the year to be fully utilized, and to delay in the preparation of the necessary estimates for works entered in the Budget. Adverting to these large appropriations, it will be considered in the Revenue Department whether measures should not be taken to restrict grants, which may hereafter be made late in the year to Local Fund works, to such sums as, after consultation with the Local Public Works officers, Collectors may be of opinion can be advantageously laid out during the remaining working season.

(True Extract.)

Wm. A. Dr.

Colonel, R.E.,
Secretary to Government.

To the Controller of Public Works Accounts.
To Superintending Engineers.
To Major R. B. Kennedy.
To the Revenue Department.
.. Public, &c., Departments.
.. Military Department.
.. Accountant-General.
.. Officer in charge of Public Works Operations at Cochin!

Ed. F. R. Bantleman.

Revenue *Chet*
No. 3223.

Govt. of Madras

PUBLIC WORKS.

THE CONTROLLER OF PUBLIC WORKS

ASSTANT

Madras

Dec 4 23²

G. O. 214 Sept. 1894, No. 6185

1894-95

Approved by the Government
The Controller of Public Works Accounts, submitting
the Annual Appropriation and Outlay Account
of Imperial and Local Funds for
the year 1894-95.

SC 3038. 25 Nov. 1894

20 Oct. 1894

No. 3038

Rev. Sept

Proceedings of the Madras Govt.
Under date the 25th Nov. 1894

Read the following
Pro of the P. Works Dept.

Passing orders on the letter
from the Cont. of P.W. Accounts
submitting the Annual Appor-
priation and Outlay Account
of Imperial and Local Funds
for the year 1894-95.

SB 21 Sept. 1894 No. 3005

N. W.

A. A.

Ordered to be com-
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The following is an extract from those accounts relating to the Funds, the immediate administration of which is entrusted to the Board of Revenue

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	Rs.	Rs.	Rs.	Rs.
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Jungle Conservation do	20,754	22,506	1,750	—
Canal do	102,220	108,147	5,927	—
Manual grain do	912	884	—	28
Bungalow for do	15,159	11,597	—	3,562
Endowment do	12,593	9,976	—	2,617

Out of an allotment of Rs. 23,15,846 for District Roads

Roads, the large sum of Rs. 6,44,470 has been left unexpended in consequence as remarked by the Controller, of several large appropriations having been sanctioned at too late a period of the year to be fully utilized, and delay in the preparation of the necessary estimates. The attention of the Board will be drawn to these observations, and they will be requested to adopt the suggestion made in para 9 of the P.W. order above recorded, viz, to restrict grants, which may hereafter be made late in the year to Local Fund works, to such sums as, after consultation with the Local Public Works Officers, Collectors may be

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the grants under these
heads.

14 P. M. Rev. Sept 26

21 P. M. Sept 27

E. H. Bell

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