M.R.O. 1—77,005—8-5-37.

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MADRAS RECORD OFFICE.

Government of Madras.

FINANCE DEPARTMENT.

G.O. No. 1647 Press Mis.

224-225

Dated 30-9- 1874.

17/18

Not to be folded or roughly handled

Read the following :—

No. 234. REPORT on the Annual Appropriation and Outlay Accounts (*Local*) for the year 1873-74.

The expenditure from Local Funds has been about 88½ per cent. of the amount made available for Public Works. The Budget grant amounted to Rupees 45,34,145, which was increased during the year to Rupees 56,74,279, and out of this last-mentioned sum there was an outlay of Rupees 50,16,840.

2. *Original Works.*—The outlay as compared with the final grant is shown under each head in the following table :—

——	Final Grant.	Outlay.	Short Outlay.
	RS.	RS.	RS.
Civil Buildings	1,06,688	91,998	14,690
Communications	21,02,578	16,47,768	4,54,810
Miscellaneous Public Improvement	2,35,536	1,14,242	1,21,294
Total ...	24,44,802	18,54,008	5,90,794

The outlay includes Rupees 76,992 incurred by Civil Officers.

3. *Repairs.*—The difference between grant and outlay under this head is brought out clearly in the following table :—

——	Final Grant.	Outlay.	Short Outlay.
	RS.	RS.	RS.
Civil Buildings	13,043	6,824	6,219
Communications	20,42,947	19,59,152	83,795
Miscellaneous Public Improvement	1,55,399	1,10,362	45,037
Total ...	22,11,389	20,76,338	1,35,051

Civil Officers' outlay to the extent of Rupees 1,63,329 is included in the sum, Rupees 20,76,338, above mentioned.

4. In explanation of the short outlay under Works and Repairs various reasons have been given, and some of these may be here mentioned, *viz.*, non-payment of compensation for land owing to delay in settlement of claims; labor not obtained to the extent anticipated; delay in preparing estimates; savings on estimates; difficulty in obtaining gravel for roads; work could only be done in dry weather on roads in low-lying parts; failure of contractors; late receipt of sanction to commence work; laziness, &c., of subordinates.

It may be useful to show the outlay as compared with the grant made for each district and therefore the following table is given :—

Districts.	Civil Buildings.		Communications.		Miscellaneous Public Improvement.	
	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam—						
Works	3,800	1,926	52,146	26,536	2,600	2,934
Repairs	87	247	69,795	66,858	3,260	729
Vizagapatam—						
Works	.....	.....	1,39,581	1,21,714	2,950	2,559
Repairs	616	.....	74,920	76,409	405	751
Godavery—						
Works	5,720	875	2,66,127	2,49,588	35,788	15,437
Repairs	600	.....	48,340	46,690	8,932	11,787
Kistna—						
Works	3,235	2,518	1,95,505	1,83,669	13,405	5,249
Repairs	.....	.....	77,639	71,790	21,401	16,378
Nellore—						
Works	1,413	1,827	1,01,516	94,352	28,013	12,171
Repairs	1,141	187	78,782	87,063	9,458	4,421
Cuddapah—						
Works	2,726	a4,703	42,468	15,844	b12,864	.....
Repairs	2,720	557	1,04,006	90,950	3,320	3,193
Bellary—						
Works	2,301	500	61,825	54,577	17,123	6,669
Repairs	660	117	1,27,326	1,11,561	9,962	7,532
Kurnool—						
Works	6,000	682	76,087	33,963	3,973	.....
Repairs	200	85	63,360	60,286	3,850	2,054
Presidency—						
Works	58,370	62,976	.....	.....	.....	.....
Repairs	2,420	2,546	38	.....	250	283
Chingleput—						
Works	1,085	1,126	99,563	69,590	156	.....
Repairs	50	130	1,50,147	1,51,055	3,825	2,219
North Arcot—						
Works	420	.....	54,784	42,432	725	234
Repairs	15	.....	1,35,523	1,29,578	4,278	4,835
South Arcot—						
Works	1,480	.....	1,27,586	97,766	22,060	13,588
Repairs	140	.....	1,49,150	1,32,856	6,614	6,220
Salem—						
Works	.....	120	27,842	22,299	1,620	638
Repairs	700	.....	1,28,017	1,28,527	10,550	8,354
Tanjore—						
Works	10,135	10,137	1,68,193	79,930	11,000	4,153
Repairs	.....	.....	1,07,586	1,10,860	9,082	540
Trichinopoly—						
Works	.....	.....	69,002	47,608	4,202	1,793
Repairs	.....	.....	82,135	78,172	4,068	2,158
Nilgiri—						
Works	.....	.....	14,880	12,411	.....	.....
Repairs	.....	.....	35,010	37,576	2,500	2,683
Coimbatore—						
Works	1,760	1,487	87,051	74,473	8,850	7,220
Repairs	430	430	1,26,857	1,20,013	7,741	5,270
Malabar—						
Works	3,043	2,712	1,01,019	94,978	6,160	3,167
Repairs	3,054	2,261	1,29,182	1,22,255	6,635	3,852
Wynaad—						
Works	150	.....	43,094	42,185	.....	.....
Repairs	.....	.....	56,789	56,606	1,885	1,225

Note.—a includes Rupees 2,254 outlay on hospital and dispensary at Mudnapully for which b provides. Difference in classification also occurs in a few other cases.

Districts.	Civil Buildings.		Communications.		Miscellaneous Public Improvement.	
	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
South Canara—						
Works	4,585	145	59,489	40,101	21,014	7,402
Repairs	210	16	71,555	62,802	4,610	3,836
Madura—						
Works	465	264	1,99,020	1,38,929	17,905	8,180
Repairs	.....	248	1,24,596	1,18,859	25,318	13,627
Tinnevelly—						
Works	.....	.....	1,15,800	1,04,823	25,128	22,848
Repairs	.....	.....	1,02,194	98,386	7,445	8,415
Total Works ...	1,06,688	91,998	21,02,578	16,47,768	2,35,536	1,14,242
,, Repairs ...	13,043	6,824	20,42,947	19,59,152	1,55,399	1,10,362

5. *Establishment.*—The charge on this account has been Rupees 10,32,031, or Rupees 55,340 more than the final grant, which amounted to Rupees 9,76,691. The charges for Establishment were, with one or two exceptions to be noticed hereafter, distributed according to the directions contained in the Government Orders marginally noted, and the above sum of Rupees 10,32,031 includes Rupees 1,17,106 for Local Petty Establishment. This charge for Local Petty Establishment is somewhat higher than it should have been, owing to a mistake, in arranging items, which was not discovered till after the books of the year had been closed. As the excess will be written back in the accounts of 1874-75 to the credit of Local Funds the matter need not interfere with the comparison of charges as they appear in the final accounts of 1873-74.

No. 199, of 24th March 1873.
,, 973, of 28th ,, ,,
,, 164, of 24th July ,,

The charges, then, were the following :—

	Rs.
I. Establishment under Civil Officers	9,208
II. Local Petty Establishment	1,17,106
III. Public Works Regular Establishment	9,05,717
Total ...	10,32,031

Officers of the Public Works Department having spent Rupees 36,90,025 on Works and Repairs, the charge for the regular Public Works Establishment falling against that sum is Rupees 9,05,717, or at the rate of 24·5 per cent. on the outlay. Combining the charge for the regular Public Works Establishment with that of the Local Petty Establishment we have the sum of Rupees 10,22,823 against the above-mentioned outlay of Rupees 36,90,025, and, according to this comparison, the charge for Establishment has been at the rate of 27·7 per cent.

The regular Public Works Establishment cost Rupees 19,16,984, and, according to the method of distribution followed, the debits against the several heads

of service were in the following proportion against the total outlay on Works and Repairs under those heads, *viz.* :—

Extraordinary or Loan Fund	20·7 per cent.
Imperial, Buildings and Roads	22·6 ,,
,, Agricultural, Capital...	27 ,,
,, ,, Revenue	31·6 ,,
Provincial	23·7 ,,
Local	24·5 ,,

It is probable that the present mode of adjustment will be altered. Not only is it troublesome in accounts (as remarked by the Government of India), but it does not secure the debit to the various Funds of the actual charges appertaining to those Funds. It is admitted that the Local Fund Petty Establishment, which is charged wholly to Local Funds, is employed on all sorts of work—Imperial, Provincial, and Local.

The total charges for Establishment under all heads amounted to Rupees 20,43,298, and this sum was passed under the following heads :—

	RS.
I. Direction	6,14,703
II. Construction, including cost of Conservancy Establishment, Rupees 95,701	13,33,591
III. Accounts	95,004

The same total is produced under the following heads :—

	RS.
A. Salaries	17,50,729
B. Travelling Allowance	2,52,032
C. Contingencies	40,537

The following shows the proportion in which the cost of Establishment has been charged to the several heads :—

Direction	30·1
Construction	65·2
Accounts	4·7
	100
Salaries	85·7
Travelling Allowance	12·3
Contingencies	2
	100

The following table shows the cost of Establishment differently arranged and in greater detail :—

——	Salaries.	Travelling Allowance.	Contingencies.	Total.
	RS.	RS.	RS.	RS.
Direction	5,59,759	39,187	15,757	6,14,703
Construction	11,04,598	2,11,122	17,871	13,33,591
Accounts	86,372	1,723	6,909	95,004
Total ...	17,50,729	2,52,032	40,537	20,43,298

It will be seen from the above table that the charge under Accounts for *contingencies* is very high. This is due chiefly to official postage, which during the year amounted to Rupees 4,206. In addition to the ordinary correspondence this office issues, through the post, large quantities of blank forms to District Engineers and Range Officers. For telegraph messages during the year the Controller's office had to pay Rupees 267.

In the first portion of this paragraph (5) it was stated that, with one or two exceptions, the charges for Establishment were distributed in the manner directed. The exceptions were in respect to the Consulting Architect and the Bangalore District Establishment. As regards the former, it was intended that the entire charge should be debited to Ordinary and Provincial Funds in proportion to the outlay from each source, and evidently it was supposed that the Consulting Architect would not incur any expenditure from Local Funds; but, as he did carry out works debited to those Funds, they were made to bear a share of the charge. When it was ordered that the entire of the Bangalore establishment should be charged to Imperial, it was not thought that any expenditure would be incurred from Provincial Funds; but, as expenditure was incurred under Provincial, that head has been debited with a share of the charge.

6. *Tools and Plant.*—The charge under this head has been Rupees 54,463 against the provision of Rupees 41,397, or an excess debit of Rupees 13,066. The transactions of the year have not, however, been in excess of the provision, which was more than sufficient, but which is shown as exceeded owing to the charge of Rupees 21,802, relating to the past year and then borne by Provincial, being now adjusted under Local agreeably to the orders contained in G.O., No. 2975, of the 9th December 1873.

7. The following is the list of items which remain classed as "objectionable" in connexion with the expenditure during the year :—

Districts.	Ranges.	Particulars.	Amount.
		Expenditure without Estimate.	RS.
Godavery	Western Delta ...	Gravelling road from Paravelly to Pratipaud	4,897
Do.	Rajahmundry ...	Constructing Great Northern Road from Rajahmundry to Tuni	49,361
Kistna	Palnaad	Improvements to Trunk Road No. VII...	4,798
Bellary	Hospett	Road from Kudlaghi to Hassakully ...	416
Kurnool	Cumbum	Constructing road from Cumbum to Doopaud	375
Do.	Nundial	Road from Koilguntla to Owk *vid* Akumba	6,002
North Arcot	Poloor	Sloping the bank of the Arnee River on the road from Arnee to Sathiavizianagaram.	248
		Maintenance of the Vedarniem Canal ...	5,014
Tanjore	Negapatam	Maintaining the young plantation of trees along the Cauvery River in Musery Taluq	377
Trichinopoly	Musery		
		Total ...	71,488

Districts.	Ranges.	Particulars.	Amount.
		Expenditure without Grant.	
			RS.
Kistna	Bapatla	Sanding a portion of road between Sandole and Bapatla	766
Bellary	Hospett	Road from Kudlaghi to Hassakully ...	416
Kurnool	Cumbum	Constructing road from Cumbum to Doopaud	375
North Arcot	Poloor	Sloping the bank of the Arnee River on the road from Arnee to Sathiavizianagaram	248
Do.	Wallajah	Constructing new line of road from Nagaram to Poothoor	1,523
Do.	Do.	Constructing new line of road from Nagaram to Palliput	1,030
Tanjore	Negapatam	Gravelling the approaches of Nackalavenkah Bridge	595
Do.	Do.	Opening canal between Negapatam and Vadavaraniem	1,153
Do.	Do.	Maintenance of the Vedarniem Canal ...	5,014
Trichinopoly	Musery	Repairing east bank of canal and providing earth by cutting channel for improving the drainage of Carapadugay lands	2,581
		Maintaining the young plantation of trees along the Cauvery River in Musery Taluq	377
		Total ...	14,078
		Expenditure in excess of Estimate beyond prescribed limitation.	
Ganjam	Chicacole	Converting five timber bridges into masonry ones on Trunk Road No. VI. between Bomally and Gopaulpur ...	2,678
Godavery	Rajahmundry ...	Repairing road from Rajahmundry to Goharam	962
Kistna	Masulipatam	Constructing a bridge on the road from Buntamally to Gudivada	1,637
Chingleput	Mount	Road from Kodumbauk to Kanvathur ...	1,619
South Canara	Mangalore	Construction of a Civil Dispensary at Udipy	129
		Total ...	7,025
		Expenditure in excess of Grant beyond prescribed limitation	
Ganjam	Chicacole	Converting five timber bridges into masonry ones on Trunk Road No. VI. between Bomally and Gapaulpur ...	2,678
Godavery	Eastern Delta ...	Constructing an iron lattice girder bridge over Thuliabaga Drain near Nursapurpetta	558
Do.	Ellore	Road from Vizasvaram to Palaram ...	4,898
Do.	Rajahmundry ...	Constructing Great Northern Road from Rajahmundry to Tuni	1,180
Do.	Do. ...	Repairing road from Rajahmundry to Goharam	962
Nellore	Northern	Completing Great Northern Road from Madras to Bengal Frontier	3,753
Kistna	Rapully	Road from Guntoor to Iylore	9,574
Do.	Guntoor	Improvements to a portion of Great Northern Road from Madras to Bengal Frontier	4,320

Proceedings of the Madras Government, Financial Department,
30th September 1874.

Districts.	Ranges.	Particulars.	Amount.
		Expenditure in excess of Grant beyond prescribed limitation—(Concluded.)	
			RS.
Kistna	Masulipatam ...	Constructing Palmyra Bridge across Nukulucodu on the road from Birdoor to Sullapully	1,603
Do.	Do. ...	Constructing a bridge on the road from Buntamally to Gudivada	1,637
Chingleput	Mount	Great Southern Trunk Road No. II. from Madras to Travancore Frontier ...	1,897
Do.	Do.	Road from Kodumbauk to Kanvathur ...	1,619
South Arcot	Virdachellum ...	Metalling branch road from Poothoochutram to Porto-Novo	4,005
South Canara ...	Mangalore	Bridging Buntwall and Mudlidry Road.	993
		Total ...	39,677

There has been sufficient authority apparently for the commencement of the works for which estimates are shown to be due. For the large items estimates have been prepared and are probably now complete with the additional information for the want of which formal sanction appears to have been deferred. The largest expenditure (Rupees 49,361) without estimate was incurred in constructing the Great Northern Road from Rajahmundry to Tuni in accordance with the orders contained in G.O., No. 77, of the 10th January 1873. The expenditure during the year on the road amounted to Rupees 35,980. There will probably be no estimate for the maintenance of the Vedarniem Canal in the Tanjore District, and apparently the want of a formal allotment is due to the uncertainty as to whether the cost of maintenance should be borne by Local or Provincial Funds.

MADRAS,
26th August 1874.

(Signed) T. MOSS,
Offg. Controller of Public Works Accounts.

No. 4629.

Forwarded to the Secretary to Government, Public Works Department, for the information of Government.

MADRAS,
26th August 1874.

(Signed) T. MOSS,
Offg. Controller of Public Works Accounts.

Transferred to the Financial Department.

OOTACAMUND,
9th September 1874.

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government, P. W. D.

No. 235. ORDER THEREON, 30th September 1874, No. 1649.

It appears that the outlay on original Local Fund Works during the year 1873-74 was seventy-five per cent. of the allotments and that on Repairs about ninety-four per cent. The short expenditure on Original Works is excessive and

most unsatisfactory; but the subject can be more conveniently dealt with by Government when considering the Local Fund reports and the reports of Collectors on the Public Works of their districts.

2. The arrangements introduced during the year for the distribution of Public Works Establishment charges resulted in the charge to Local Funds for Public Works Supervision being reduced to 24·5 per cent. on the outlay.

3. The charge for Local Fund Petty Establishment amounted to Rupees 1,26,314. If the statement made by the Controller, that it is admitted that the Local Fund Petty Establishment is employed on all sorts of work, be applicable generally, there has been an irregular anticipation of the decision of Government, who have now under their consideration the question of the propriety of allowing this to be done, and, as a consequence, of relieving Local Funds of a portion of the cost of its upkeep.

4. With reference to the Controller's remark that the present mode of adjustment of Establishment charges will probably be altered, it may be stated that, in the event of any important change being made in the proportion of the debits, it will be impossible to introduce it in the current year without an inconvenient derangement of allotments already made; but there seems to be no reason why it should not be at once modified so far as to obviate the trouble complained of in the adjustment of accounts. The Government resolve to direct that the Budget entries against the various Local Fund Circles on account of Public Works Supervision be taken as a fixed charge for the current year, adjustments being made monthly by the debit of one-twelfth. No change will be made in the current year with regard to the charge for the Local Fund Petty Establishment.

5. The Government desire to be informed of the nature of the Local Fund works carried out by the Consulting Architect and of the additional amount debited to Local Funds on this account.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

o the Board of Revenue.
,, Public Works Department.
,, Accountant-General.

Exd. A. S. Rodgers.

Report on the Annual Appropriation and Outlay Account Local for the year 1873-74.

Madras 26th August 1874.

The expenditure from Local funds has been about 88½ per cent of the amount made available for Public Works. The Budget grant amounted to Rs. 45,34,115 which was increased during the year to Rs. 56,14,279 and out of this last mentioned sum there was an outlay of Rs. 50,16,840.

2. Original Works. The outlays compared with the final grant in each head in the following table.

	Final grant	Outlay	Short Outlay
Civil Buildings	106688	71998	14690
Communication	2102578	1647768	251810
Mis: Public Improvement	235536	114202	121294
Total	2444802	1851008	590794

The outlay includes Rs. 76992 incurred by Civil Officers.

3. Repairs. The difference between grant and outlay under this head is brought out clearly in the following table.

Govt. of India.

FINANCIAL.

To THE BOARD OF REVENUE, &c., &c., &c.

Dated September 30th Rec'd. Read.

G.O., 30th September 1874, No. 1649.

SEPTEMBER. Nos. 234-235.

Annual Appropriation and Outlay Accounts, Local.—The report of the Officiating Controller of Public Works Accounts on these accounts for the year 1873-74, reviewed.

table.

	Final grant	Outlay	Short Outlay	Percentage of Outlay to Grant	Percentage of Outlay to Communication
Level & Buildings	13043	6824	6219		
Communications	2042947	1959152	83795		
Mis: Public Improvt.	155399	110362	45037	49.	49.
Total	2211389	2076338	135051.	"	4

Level Officers outlay to the extent of Rs. 163329 is included in the sum Rs. 2076338 above mentioned.

4. In explanation of the Short outlay under Works and Repairs, various reasons have been given and some of these may be here mentioned. namely. Non payment of compensation for land owing to delay in Settlement of claims — Labor not obtained to the extent anticipated — Delay in preparing Estimates — Savings on Estimates — Difficulty in obtaining gravel for roads — Work could only be [illegible] in dry weather on roads in low lying parts. Failure of contractors — Late receipt of sanction to commence work — Laziness &c. of Subordinates.

It may be useful to show the Outlay as compared with the grant made for each

2 13

each District and therefore the following table is given.

Districts	Level & Buildings		Communications		Mis. Public Improvt.	
	Grant	Outlay	Grant	Outlay	Grant	Outlay
Ganjam						
Works	3800	1926	52146	26536	2600	2934
Repairs	87	247	69795	66858	3260	729
Vizagapatam						
Works	"	"	139581	121714	2950	2559
Repairs	616	"	74920	76409	405	751
Godavery						
Works	5720	875	266127	249588	35788	15437
Repairs	600	"	48340	46690	8932	11787
Kistna						
Works	3735	2518	195505	183669	13405	5249
Repairs	"	"	77639	71790	21401	16378
Nellore						
Works	1113	1827	101516	94352	28013	12171
Repairs	1141	187	78782	87063	9458	4421
Cuddapah						
Works	2726	4703 A	42468	15844	12864 B	"
Repairs	2720	557	104006	99950	3320	3193
Bellary						
Works	2301	500	61825	47577	17123	6669
Repairs	660	117	127326	114561	9962	7532
Kurnool						
Works	6000	682	76087	33963	3973	"
Repairs	200	85	63360	60286	3850	2054

A includes Rs. 2254 outlay on Hospital and Dispensary at Mydrapully for which B. provides. Difference in classification occurs in a few other cases.

Districts	Civil Building Grant	Civil Building Outlay	Communication Grant	Communication Outlay	Misc: Pub: Improvt Grant	Misc: Pub: Improvt Outlay	Percentage of Establishment Outlay	Cont.	M.P.B.
Presidency									
Works	58370	62978	"	"	"	"	-	-	-
Repairs	2420	2546	38	"	250	283	-	-	-
Chengleput									
Works	1085	1126	99563	69590	156	"	-	30	-
Repairs	50	130	150	147	151055	3825	2219	-	42.
North Arcot									
Works	420	"	54784	42432	725	234	-	22.	-
Repairs	15	"	135523	129578	4278	4835	-	4.	-
South Arcot									
Works	1480	"	127586	97766	22060	13588	-	23.	30
Repairs	140	"	149150	132856	6614	6220	-	10.	5.
Salem									
Works	"	120	27842	22299	1620	638	-	20.	60.
Repairs	700	"	128017	128527	10550	8354	-	-	20
Tanjore									
Works	10135	10137	168193	79930	11000	4153	-	52.	62.
Repairs	"	"	107586	110860	9082	540	-	-	94.
Tuticorin Poly									
Works	"	"	69002	47608	4202	1793	"	31.	56.
Repairs	"	"	82135	78172	4068	2158	"	4.	46.
Nilgherry									
Works	"	"	14880	12411	"	"	"	16.	"
Repairs	"	"	35010	37576	2500	2683	"	-	-
Coimbatore									
Works	1760	1487	87051	71473	8850	7220	"	14.	10.
Repairs	430	430	126857	120013	7741	5270	"	5.	31
Malabar									
Works	3043	2712	101019	94978	6160	3167	10	5.	48
Repairs	3054	2261	179182	122255	6635	3857	-	-	-

A

15/3

Districts	Civil Building Grant	Civil Building Outlay	Communication Grant	Communication Outlay	Misc: Pub: Improvt Grant	Misc: Pub: Improvt Outlay
Wynaad						
Works	150	"	43094	42185	"	"
Repairs	"	"	56789	56606	1885	1225
South Canara						
Works	4585	1115	59489	40101	21014	7402
Repairs	210	16	71555	62802	4610	3836
Madura						
Works	465	264	199020	138929	17905	8180
Repairs	"	248	124596	118859	25318	13627
Tinnevelly						
Works	"	"	115800	104823	25128	22818
Repairs	"	"	102194	98386	7445	8415
Total Works	10688	9198	2102578	1647768	235536	114202
Total Repairs	13043	6824	2042917	1959152	155399	110336

Establishment. The charge on this account has been Rs 1032031 or Rs 55300 more than the final grant which amounted to Rs 976690. The charge for Establishment were, with one or two exceptions to be noticed hereafter, distributed according to the directions contained in the Govt orders marginally noted and the above sum of Rs 1032031 includes Rs 117106 for Local Petty Establishment. This charge for Local Petty Establishment is somewhat higher than it should have been owing

No 199 of 24th March/73
No 973 of 28th March/73
No 164 of 24th July/73.

There

owing to a mistake in arranging items which was not discovered till after the books of the year had been closed. As the recoveries will be omitted back in the accounts of 1871-72 to the credit of Local funds, the matter need not interfere with the comparison as they appear in the final accounts of 1873-74.

The charges then, were the following

I. Establishment under Civil Officers Rs. 9208
II. Local Petty Establishment " 1.17.106
III. Public Works Regular Establt " 905.717
Total Rs. 1032031

Officers of the P.W. Deptt having spent Rs. 3690.025 on Works and Repairs the charge for the regular P.W. Establishment falling against that sum is Rs. 905.717, or at the rate of 24.5 per cent on the outlay. Combining the charge for the regular P.W. Establishment with that of the Local Petty Establishment we have the sum of Rs. 1022.823 against the above mentioned Outlay of Rs. 3690.025 and according to this comparison the charge for Establishment has been at the rate of 27.7 per cent.

The regular P.W. Establishment cost Rs. 1916.984 and according to the method of distribution followed, the debits against the several heads

heads of service were in the following proportion against the total outlay on Works and Repairs under those heads, namely

Extraordinary or Loan fund ——— 20.7 per cent
Imperial " Buildings and Roads — 22.6 per cent
Imperial Agricultural, Capital ——— 27 per cent
" " " Revenue ——— 21.6 per cent
Provincial ——— 23.7 per cent
Local ——— 24.5 per cent

It is probable that the present mode of adjustment will be altered. Not only is it troublesome in Accounts (as remarked by the Govt of India) but it does not ensure the debit to the various funds of the actual charges appertaining to those funds. It is admitted that the Local fund Petty Establishment which is charged wholly to Local funds is employed in all sorts of work, Imperial, Provincial and Local.

The total charges for Establishment under all heads amounted to Rs. 2043298 and this sum was passed under the following heads.

I Direction ——— Rs 64,703
II Construction, including cost of Conservancy Establishment Rs. 95701 — 1,33,591.

III Accounts ——— Rs. 95004

The same total is produced under the following heads.

A Salaries ——— Rs. 1750729

B Travelling allowance ——— 252032

C Contingencies ——— 40537

The following shews the proportion in which the cost of Establishment has been charged to the several heads.

Direction	30·7
Construction	65·2
Accounts	4·1
	100

Salaries	85·7
Travelling Allowance	12·3
Contingencies	2
	100

The following table shews the cost of Establishment differently arranged and in greater detail.

	Salaries	Travelling allowance	Contingencies	Total
Direction	553703	39187	15713	611703
Construction	1120990	211122	17879	1333591
Accounts	76372	1723	6909	95004
Total	1750729	252032	40537	2043298

1925

It will be seen from the above table that the charges under Accounts for contingencies is very high. This is due chiefly to Official Postage which during the year amounted to Rs. 22k In addition to the ordinary correspondence, this Office issues, through the post, large quantities of blank forms to District Engineers and Range Officers. For Telegraph Messages during the year the Controller's Office had to pay Rs. 267.

In the first portion of this para (6) it was stated that with one or two exceptions the charges for Establishment were distributed in the manner directed. The exceptions were in respect to the Consulting Architect and the Bangalore District Establishment. As regards the former it was intended that the entire charge should be debited to Ordinary and Provincial funds in proportion to the Outlay from each source and evidently it was supposed that the Consulting Architect would not incur any expenditure from Local funds but as he did carry out works debitable to those funds, they were made to bear a share of the charge. When it was ordered that the entire of the Bangalore Establishment should be charged to Imperial, it was not thought that

that any Expenditure would be incurred from Provincial funds but as Expenditure was incurred under Provincial that head has been debited with a share of the charge.

6. Tools and Plant. The charge under this head has been Rs. 54,463 against the provision of Rs. 41357 or an excess debit of Rs. 13066. The transactions of the year have not however been in excess of the provision which was more than sufficient, but which is shewn as exceeded owing to the charge of Rs. 21802 relating to the past year and thus borne by Provincial being now adjusted under Local agreeably to the orders contained in G.O. No. 2975 of the 9th December 1873.

7. The following is the list of items which remain classed as "objectionable" in connexion with the Expenditure during the year.

Districts	Ranges	Particulars	Amount
		Expenditure without Estimate	
Godavary	N. Delta	Gravelling road from Pasavelly to Pratipand	4897
Do	Rajamundry	Cooly great northern road from Rajamundry to Tuni	49361
Kistna	Palnaad	Improvement to Tpunta road	4798
Bellary	Hospet	Road from Kudlaghi to Hassa Tully	416
Kurnool	Cumbum	Cooly road from Cumbum to Doopaud	375
Do	Kundiah	Road from Koilgutta to Owki via Ahmulea	6002
N. Arcot	Poloor	Sloping the bank of the Arnee river on the road from Arnee to Sattiavarayanagaram	248
Tanjore	Negapatam	Maintenance of the Vedaranem canal	5014
Trichinopoly	Musiry	Maintaining the young plantations of trees along the Cauvery river in Musiry Taluq	377
		Total	71488
		Expenditure without grant	
Kistna	Bapetla	Sanding a portion of road between Vandole and Bapetla	766
Bellary	Hospet	Road from Kudlaghy to Hassa Tully	416
Kurnool	Cumbum	Cooly road from Cumbum to Doopaud	375
N. Arcot	Poloor	Sloping the bank of the Arnee river on the road from Arnee to Sattiavarayanagaram	248
Do	Vellajah	Cooly new line of road from Nagaram to Poothoor	1523
Do	Do	Do Do from Nagaram to Pallipatt	1030

Districts	Ranges	Particulars	Amount
N. Arcot	Wallajah	Gravelling the approaches of Nackalaventah Bridge	595
Tanjore	Negapatam	Opening canal between Negapatam and Vadavaranseem	1153
D°	D°	Maintenance of the Vadarnseem canal	5014
D°	D°	Repg. east bank of canal and preceding earth by cutting field for improving the drainage of cowpondah lands	2581
Trichinopoly	Musery	Maintaining the young plantation of trees along the causeway pier in Musery: Taluq	377
		Total	11078
		Expenditure in excess of Estimate beyond prescribed limitation	
Ganjam	Ichapore	Converting five timber bridges into masonry ones on Grand road No. 6 between Bomally and Gopaulpur	2678
Godavery	Rajamundry	Repg. road from Rajamundry to Polaram	962
Kistna	Masulipatam	Erecting a bridge on the road from Buntumally to Gudivada	1637
Chingleput	Mount Road	Road from Redumbaukum to Kaverpettur	1619
S. Canara	Mangalore	Construction of a lock hospital at Kadeepy	129
		Total	7025

Districts	Ranges	Particulars	Amount
		Expenditure in excess of grant beyond prescribed limitation	
Ganjam	Ichapore	Converting five timber bridges into masonry ones on Grand road No. 6 between Bomally and Gopaulpur	2678
Godavery	Delta	Erecting an iron lattice girder bridge over Thuliabaga drain near Nuraapurpetta	558
D°	Nellore	Road from Nerravaram to Polaram	4898
D°	Rajamundry	Repg. great northern road from Rajamundry to Jum	1180
D°	D°	Repg. road from Rajamundry to Gokaram	962
Nellore	Northern	Completing great northern road from Madras to Bengal frontier	3753
Kistna	Rajahmundry	Road from Gunturto Sylore	9570
D°	Gun	Improvements to a portion of great northern road from Madras to Bengal frontier	11320
D°	Masulipatam	Erecting Palleyrah bridge across Nutaleru on the road from Birdoor to Sullagpully	1603

District	Ranges	Particulars	Amount
Kistna	Nusali patam	Repairing a bridge on the road from Buntumally to Gudwada	1637
Nellore	Kavali	Repairing Great southern Trunk road No 2 from Madras to Travancore frontier	1897
Do	Do	Road from Kodumpauli to Kanattur	1619
S. Arcot	Vellore	Metalling branch road from Poothoorchuttram to Porto Novo	4005
Tanjore	Mannargoody	Repairing Bund wall and Muthupettay road	993
		Total	39677

There has been sufficient authority apparently for the commencement of the works for which Estimates are shewn to be due. For the large items Estimates have been prepared and are probably now complete with the additional information for the want of which formal sanction appears to have been deferred. The largest Expenditure (Rs 4936) without Estimate was incurred in conducting the great northern road from Rajamundry to Tonnee in accordance with the orders contained in G.O. No. 77 of the 10th Jany. 1873. The Expenditure during the year on the road amounted to Rs. 35980. There will probably be no Estimate for the maintenance of the Vadamiem Canal in the Tanjore District and apparently the want of a formal allotment is due to the uncertainty as to whether the cost of maintenance should be borne by Local or Provincial funds.

(Signed) T. Moss
Offg. Controller of
P. W. Accounts.

No. 4629 Madras 26th August 1874.

Forwarded to the Secretary to Govt. P. W. Department for the information of Government.

Offg. Controller of
P. W. Accounts

Pub. Works 1874 Depart.
Financial
No 5430

From,

The Offg Controller
of P. W. Accounts
Fort St. George

To

The Secretary to
Government
P. W. D.

Dated 26th August 1874
Received 29th August 1874
Received 10th September
No. 4629

No. 1869

Forwards report on
the Annual Appropriation
and Outlay Accounts, Local
for the year 1873-74.

Transferred

Transferred to the
Financial Department

Lieut Col. R.J.
Secretary to Govt.
P.W.D.

Original sent to Accts
12/10/74

Collected
6th Sept 74

Desptd. 29. Oct 74

No 234

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Offg Controller of Public Works Accounts, dated 26th August 1874, No. 4629.

Order thereon 4 Octo 30 Sept 1874 No 1649.

It appears that the outlay on original Local Fund Works during the year 1873-74 was 75 per cent of the allotments, and that on repairs about 94 per cent. The short expenditure on original works is excessive and work unsatisfactory but the subject can be more conveniently dealt with by Govt when consider-ing the Local Fund reports and the reports of Collectors on the Public Works of their Districts.

Submit as suggested

25/9

Mark a general remark of disapproval both in Plan

He

The arrangements introduced during the year for the distribution of Public Works Establishment charges resulted in the charge to Local Funds for P. W. Supervision being reduced to 24-5 per cent on the outlay.

The charge for Local Fund Petty Establishment amounted to Rs 1,26,314. If the statement made by the Controller that it is admitted that the Local Fund Petty Establishment is employed on all sorts of work, be applicable generally, [illegible] an irregular anticipation of the decision of Govt who have now under their consideration the question of the propriety of allowing this to be done, and, as a consequence, of relieving Local

Note
The percentage last year was over 27 per cent. The paper containing the information is now in circulation hence the figures are not in the docket.

Mr. Rose seems to think that the charge may be reduced to 20 p.c. with advantage to the Provincial Revenues - probation etc. - civil Dispensaries Sanitation and Miscellaneous Public Improvements 2579

will be done

Local funds of a portion of the cost of its up-keep.

With reference to the Controller's remark that the present mode of adjustment of Establishment charges will probably be altered, it may be stated that in the event of any important change being made in the proportion of the Establishments it will be impossible to introduce it in the current year without an inconvenient derangement of allotments already made, but there seems to be no reason why it should not be at once modified so far as to obviate the trouble complained of in the adjustment of accounts. The Govt resolve

Note
From a recent letter from the Govt of India it is obvious that they not only will not insist in the continuance of the system of rateable distribution of expenditure - but have forgotten that the principle was laid down & them originally. The matter is fully explained in a Memo in circulation.

2710

resolve to direct that the budget entries against the various Local Fund Circles on account of P. W. supervision be taken as a fixed charge for the year, adjustments being made monthly by the debit of one twelfth payment

No change will be made in the current year with regard to the charge for the Local Fund Petty Establishment.

We further desire to be informed of the nature of the Local Fund work carried out by the Consulting Architect and of the additional amount debited to Local Funds on this account.

J.
15/9

Note
The budget entry is 25 per cent on the budget allotments as the allotments will be swelled by additions from the reserve and ~~unforeseen~~ savings unforeseen when the budget was prepared there is little doubt that the arrangement will result in a saving to Local Funds, but not more than can be met from the allotment provided for the under this head in the Provincial budget, especially as the arrangement recently proposed by the Govt of India be accepted.

The allotment for P.W. supervision in the Local fund budget for 1873-74 was 26·0842 on the budget allotments for works, but only 22·24 on the expenditure.

The budget allotment was exceeded by Rs 84961.

J.
15/9

Note The debit on account of the Consulting Architect was against orders and it is not clear that the explanation is sufficient. J.

The Board of Revenue
P.W. Department
Accountant General

No 170
dated 12/10
6

170 - 170

Govt. of {1874} Madras.

Financial

To

The Board of Revenue

Jen

Dated Sept. 30 }
Recd. } 1874, No. 1049.

Nos. 234-235

Annual Appropriation & Outlay Accounts Local. The report of the Offg. Controller of G. A. Accounts on these Accts. for the year 1873-74, reviewed.