G.O. 1081: 10. 12 94-5

GENERAL.
ACCOUNT.

Govt. of {1895} Madras.

PUBLIC WORKS.

Read

1080

16 Nov 5

Dated October, 29th.

Recd. 14 } -11- 95
Regd. 15 } S.G.O. 6.

Encl.

G.O. No. 2720 W., 29th Oct. 1895.

CHIEF SECRETARIES
2 NOV. 1895
GOVERNMENT OF MADRAS

OCTOBER.

Operations of the General Branch of the P.W.D.

Agreeing with the Chief Engineer in considering that the results of a review of the — during 1894–95 are not quite satisfactory, and directing that a copy of the Proceedings be forwarded to the Government of India.

B.C.

W.D.

R.

Order 16 Nov 95 No 1080
Recorded

Cus
16/11/95

Copy not received with
the Govt order.

15/11/95

No. 2720 W., 29th October 1895.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

From the Superintending Engineer, I Circle, dated 25th June 1895, No. 225 V.Z.
" " " I " " 12th " " " 284 G.N.
" " " I " " 14th " " " 612 G.D.
" " " I " " 20th " " " 658 G.D.
" " " II " " 21st August " " 221 G.L.
" " " III " " 17th June " " 820.
" " " IV " " 29th " " " 257 W.
" " " V " " 17th " " " 220 W.
" " " V " " 15th " " " 218 W.
" " " V " " 15th " " " 219 W.
" " " V " " 15th " " " 217 W.
" " " V " " 17th " " " 221 W.
" " " VI " " 21st " " " 446 T.C.
" " " VI " " 21st " " " 451 T.C.
" " " VI " " 21st " " " 447 T.C.
" " " VI " " 21st " " " 449 T.C.
" " " VI " " 21st " " " 448 T.C.
" " " VI " " 21st " " " 450 T.C.
From the Consulting Architect, dated 24th June 1895, No. 1204.
" Examiner, Public Works Accounts, dated 3rd October 1895, No. 3446 D./B.

Note by the Chief Engineer, Public Works Department.

The accompanying two statements, which compare the budget and final grant for 1894–95 with the actual expenditure during that year under all funds administered by the General branch, are submitted for the information of Government, with reference to paragraph 16, chapter III, Volume I of the Public Works Code. Statement A exhibits the total grant and expenditure under each fund arranged by departmental heads, and statement B shows by divisions the grants and expenditure under "Original works" and "Repairs." The figures exhibited in these statements include the outlay adjusted in the supplemental accounts for 1894–95, as verified by the Examiner of Public Works Accounts. The outlay on "Establishment" under 45. Provincial Civil works is, however, susceptible of modification when the adjustment on account of the indirect revenue of the Cauvery delta system, the figures for which have not yet been furnished by the Board of Revenue, is carried out in the accounts of the year.

2. The total expenditure under all heads amounted to Rs. 23,85,814 against the budget grant of Rs. 26,59,265 and the final grant of Rs. 25,16,212 as shown in the subjoined statement :—

Fund heads.	Budget grant.	Final grant.	Actual expenditure.
	Rs.	Rs.	Rs.
44. Imperial Military works	65,000	78,600	76,871
45. Imperial Civil works	31,000	28,800	22,382
45. Provincial Civil works	23,09,000	22,26,000	20,89,910
45. Incorporated Local Civil works	47,000	36,000	47,736
Excluded Local Fund works	1,82,887	1,32,708	1,30,773
Works in Estates under the Court of Wards ..	24,378	19,104	18,142
Total ..	26,59,265	25,16,212	23,85,814

The lapse on the budget and final grants was Rs. 2,73,451 and Rs. 1,30,398, respectively, or 10·3 per cent. on the former and 5·2 per cent. on the latter.

3. The differences between the original and final grants and the causes of excess or short outlay under each fund are explained in the following paragraphs.

4. 44. *Imperial Military Works.*—The budget grant under this head was Rupees 65,000. The additional allotments subsequently sanctioned by the Government of India for the works noted in the margin raised the estimate to Rs. 78,600. The total expenditure during the year amounted to Rs. 76,871, or Rs. 11,871 in excess of the budget grant and Rs. 1,729 short of the final grant. The lapse of Rs. 1,729 on the final grant distributed under departmental heads is shown below :—

(*a*) Minor Ordnance works at Trichinopoly.
(*b*) Substituting asphalte for boarded floors in the West Hill Barracks, Calicut.
(*c*) Constructing quarters for eleven men of the Army Hospital Native Corps, Cannanore.
(*d*) Contribution for water-supply at Trichinopoly.

	Rs.
Works	229
Establishment	1,417
Tools and plant	83
Total ...	1,729

5. The outlay on "Works" in the Coimbatore division exceeded the final grant by Rs. 1,797. Of this excess, Rs. 1,704 are said to have been spent in the Nilgiri sub-division without the knowledge of the Executive Engineer and under a misapprehension. The attention of the Superintending Engineer will be drawn to the matter. In the Trichinopoly division there has been a lapse of Rs. 1,111, which is attributed to delay in handing over the site for constructing a well in the sewage farm, Trichinopoly, to savings on completed works, and to the amount reserved for unforeseen works not being worked out. A sum of Rs. 51 only was spent in the North Arcot division under "Repairs" against a grant of Rs. 500, and it is explained that there were not sufficient estimates to utilize the full allotment. It is not clear whether this want of estimates is due to delay in their preparation, or to their not being required. The matter will be enquired into by the Superintending Engineer. In some divisions the outlay slightly exceeded the final grant, while in others it fell short by a few rupees. The total lapse on "Works" is Rs. 229 only, and is trifling. The short outlay under "Establishment" and "Tools and plant" is partly due to the short expenditure on "Works," and partly to no percentage being charged on the amount paid as compensation to Military subordinates on account of quarters.

6. 45. *Imperial Civil Works.*—The original assignment under this head was Rupees 31,000. This amount was subsequently reduced to Rs. 23,800 by the surrender to the Government of India of the grant for constructing a dam across the Valavanar in the Tanjore district and the transfer to the Military Works Department of the grant for repairs to the Postal and Telegraph buildings at Bangalore. The total expenditure amounted to Rs. 22,382, or Rs. 8,618 and Rs. 1,418 less than the budget and final grants, respectively. The lapse of Rs. 1,418 on the final grant is distributed under departmental heads as shown below :—

	Rs.
Works	1,039
Establishment	434
Tools and plant	— 55
Total ...	1,418

7. In the Ganjám and Salem divisions, the outlay on works exceeded the final grant by Rs. 641 and Rs. 448, respectively, and the excess is reported to be due to outlay incurred on incomplete works of the previous year, for which no allotment was necessary under paragraph 102, chapter III, Volume II, of the Public Works Code. The expenditure in the Architect division fell short of the revised grant by Rs. 730 and the lapse is explained to be due to savings on completed works. The short and excess outlay in other divisions is trifling. The total short expenditure on "Works" is Rs. 1,039, of which Rs. 276 lapsed under "Reserve," there having been no demands against the amount. The lapse under "Establishment" is due to short expenditure on "Works," and to percentages being waived on certain items. The excess outlay under "Tools and plant" is due to the revised estimate having been fixed at less than the authorized percentage to round off the figures.

8. 45. *Provincial Civil Works.*—The grant assigned in the budget under this head was Rs. 23,09,000. It was afterwards reduced to Rs. 22,26,000 by the following modification of grants :—

(*a*) Transfer to the Agent to the Governor, Vizagapatam, of the grants for Civil Agency works.
(*b*) Transfer to the Civil Department of the grant for the warders' huts at the District Jail, Tanjore, the execution of which was undertaken by the Jail authorities.
(*c*) Transfer of Rs. 39,360 to 43. Provincial Minor works and Navigation.
(*d*) Transfer from the Civil Budget of the grant for repairs to the Sea Customs building at Vizagapatam.
(*e*) Reduction of Rs. 9,905 in the revised estimate made by the Government of India in consideration of the progress of expenditure.

9. The total expenditure amounted to Rs. 20,89,910, being Rs. 2,19,090 less than the budget grant and Rs. 1,36,090 less than the final grant. The short outlay of Rs. 1,36,090 is distributed below under departmental heads :—

	Rs.
Works	64,546
Establishment	27,453
Tools and plant	523
Suspense	43,568
Total ...	1,36,090

10. Expenditure in excess of allotment was incurred in the following divisions, against which are entered the reasons assigned in each case :—

Ganjám Division.—An excess outlay of Rs. 1,074 was incurred on "Minor works" and the bridge at Mahasingi. In the former case it is explained that the excess was due to the adjustment of the cost of wood-work supplied by the Dowlaishweram workshops to the Sub-Registrar's office at Surada; in the latter to unvoidable payments on account of brick manufacture and coolies employed during the last ten days of the year.

Gódávari Western Division.—The total excess outlay was Rs. 1,132; of this sum Rs. 592 are attributed to the debit made by the Gódávari Eastern division on account of wood-work supplied to the taluk office, Kovvur, for which no funds were provided. The Superintending Engineer should have applied for an allotment of funds in this case. The balance, viz., Rs. 540, is made up of small amounts distributed over various works.

Kistna Eastern Division.—The expenditure amounted to Rs. 39,499 against a grant of Rs. 38,989, or Rs. 510 in excess of allotment. The excess is due to an unforeseen adjustment of the cost of materials supplied by the Executive Engineer, Kistna Northern Division, to the taluk office at Gannavaram.

Chingleput Division.—There was an outlay of Rs. 987 in excess of grant. Of this sum Rs. 260 were spent on the Reformatory school at Chingleput, an incomplete work of the previous year, for which no appropriation was necessary under Code rules. The balance, Rs. 727, was incurred on Minor works and repairs. As regards the excess outlay under "Minor works," it is stated that more were executed than was anticipated, but this does not explain why additional funds to cover the outlay were not applied for. With reference to the excess expenditure under Repairs no special remarks are necessary, the difference being within Rs. 500.

Architect Division.—The excess outlay was Rs. 1,635, which was chiefly incurred on "Minor works." This is said to be due to more bills being received for payment at the end of March 1895 than were anticipated. In cases of this kind additional funds should be applied for, or payments should be deferred till the beginning of the next official year when they will fall against the grant of that year. Excess expenditure was also incurred on the public warehouse and the iron shed for the Sea Customs House at Madras. As regards the former, the excess is reported to be due to bricks from the Government brick-fields being supplied in excess of estimated requirements. In the latter case, Rs. 428 were debited to the division by the Chief Auditor, South Indian Railway, on account of iron rails after the grant for the shed had been worked up to. In both of these cases, the Consuling Architect should have applied before the close of the official year for the necessary additional allotment of funds.

West Coast Division.—A sum of Rs. 1,353 was spent on Repairs—Civil buildings in excess of grant. The excess is said to be due to more work having been done than was anticipated. Payment shoul have been restricted to the amount of the

sanctioned grant and the excess deferred till the 1st April when it would have fallen against the grant for the following official year, if there was no time to obtain an additional allotment before the close of the previous year.

11. Short expenditure occurred in the following divisions :—

Kistna Western.—There was a lapse of Rs. 804. Part of this occurred on the taluk office at Tenali, and is attributed to the failure of the contractor. The remainder was on minor works and repairs, and is left unexplained.

Nellore.—There was a short outlay of Rs. 566, of which Rs. 429 were on the Head Assistant Collector's residence at Gudur, no suitable bricks having been, it is said, procurable.

Bellary.—There was a lapse of Rs. 1,423 chiefly on the following :—

Improvements to the Collector's office at Bellary, taluk offices at Dharmavaram and Madakasira, Minor works and repairs. The explanation furnished embraces the Collector's office at Bellary and "Repairs" only, and points in both cases to the failure of contractors.

Kurnool.—There was a short outlay of Rs. 1,246 on the following works :—

Taluk office at Allagada, District Munsif's Court at Nandyal, and Deputy Collector's office at Markapur.

On the first two works the lapse is ascribed to savings in the estimates and to delay in preparing final bills ; on the last to the want of tenders and delay in the adjustment of compensation for land.

Coimbatore.—The expenditure fell short of the final grant by Rs. 3,059. Lapses chiefly occurred on—

(1) Additions to Government House, Ootacamund ;
(2) Constructing sixty warders' huts in the Central Jail at Coimbatore ;
(3) Head Assistant Collector's office at Pollâchi ; and
(4) Deepening the main gate well in the Central Jail at Coimbatore.

They are accounted for as follows :—

(1) The grant for constructing stables was given too late to be spent in full ;
(2) Savings on the estimate ;
(3) Dilatoriness on the part of the contractor. It is also stated that a sum of Rs. 2,500 was surrendered from the grant for this work, but was not accepted. The reason for this was that the surrender was made so late that the revised estimate for the year had already been fixed and was not open to alteration.
(4) Delay in the receipt of pumps.

North Arcot.—The short outlay was Rs. 2,284, and is explained as follows :—

Taluk office at Chandragiri.—The contractor having failed, his contract was cancelled and works undertaken departmentally, but a difficulty arose in regard to labour which had to be imported from a distance.

Police Station at Tiruchanur.—Failure of the contractor who was involved in debt.

Deputy Tahsildar's office at Ambûr.—Failure of brick-kilns.

Minor Works and Repairs.—The prevalence of fever created difficulty in the transport of labour.

South Arcot.—The lapse was Rs. 4,018, and is explained as follows :—

Sub-Magistrate's office at Tirukkóyilûr.—Prevalence of cholera in March 1895 retarded the progress of work.

Taluk office at Kallakurchi and Tindivanam and Sub-Registrar's office at Gingee.—The dilatoriness of the contractor.

Minor Works.—Partly to dilatoriness on the part of the contractor for the Sub-Registrar's office at Vikravândi and partly to an outbreak of cholera at Tirukkóyilûr.

Trichinopoly.—The short outlay in this division was Rs. 1,940, and is said to be due to the final bill for the Musiri taluk office having been disputed by the contractor.

Madura.—The expenditure in this division was Rs. 49,620 against a grant of Rs. 72,545, the lapse being Rs. 22,925. This is attributed to the failure on the part of the Revenue Department to spend, as promised, the sum of Rs. 20,000 provided for the acquisition of land adjoining Tirumal Naick's palace, and to a lengthy discussion as to the design and specification of the iron girders for the new record room in the same building, in consequence of which the provision of Rs. 5,000 for the work could not be fully utilised.

12. The total short outlay on "Works" was Rs. 64,546, of which Rs. 31,105 occurred in divisions, the balance, Rs. 33,441, being the lapse under "Reserve." This reserve was the accumulation of surrenders made by executive officers too late in the year to be utilised elsewhere.

13. The expenditure under establishment amounted to Rs. 5,15,347 against the grant of Rs. 5,42,800, showing a lapse of Rs. 27,453. The Examiner explains that the short outlay is due to contributions from other funds having been over-estimated.* The total expenditure is also liable to modification when the final adjustment on account of the indirect revenue of the Cauvery Delta system is carried out in the accounts of the department.

* *Note.*—Should apparently be under-estimated.

14. The lapse under tools and plant was Rs. 523 and is trifling.

15. There was a decrease of Rs. 43,568 under "Suspense," of which Rs. 36,292 occurred under "Stock," and was due to the reduction of stock balances in divisions. The balance, viz., Rs. 7,276, was chiefly under "stock purchases and sales," "Miscellaneous advances" and "Workshop manufacture suspense."

16. 45. *Incorporated Local Civil Works.*—The budget grant under this head was Rs. 47,000. Additional allotments subsequently sanctioned for incomplete works of the previous year and for new works of the year under review raised the amount to Rs. 54,328, but of these additional grants, a sum of Rs. 8,353 sanctioned by the Local and Municipal department after the revised estimate had been framed had to be excluded. A further reduction of Rs. 9,975 was made by the Government of India, and the revised estimate was accordingly fixed at Rs. 36,000. The total expenditure amounted to Rs. 47,736, being Rs. 736 and Rs. 11,736 in excess of the budget and revised estimates, respectively, and Rs. 6,592 less than the grant. The outlay of Rs. 11,736 in excess of the revised estimate is distributed under departmental heads as shown below :—

	Rs.
Works	1,272
Establishment	4,815
Tools and plant	5,649
Total ...	11,736

17. The excess of Rs. 1,272 under "Works" is due to expenditure on works whose allotments were excluded from the revised estimate. The excess under "Establishment" and "Tools and Plant" is due to the reduction of the revised estimate by the Government of India.

18. 45. *Excluded Local Civil Works.*—The original assignment under this head was Rs. 1,82,887. It was subsequently reduced to Rs. 1,32,708 by surrenders from the grants for the Pier and Reclamation works at Tuticorin.

19. The total expenditure amounted to Rs. 1,30,773 or Rs. 52,114 and Rs. 1,935 less than the budget and final grants, respectively. The lapse of Rs. 1,935 on the final grant is distributed as follows :—

	Rs.
Works	123
Establishment	1,670
Tools and plant	142
Total ...	1,935

20. The outlay in all except the West Coast and Madura divisions agrees with the grant. In the former there was an excess of Rs. 852 and in the latter a short expenditure of Rs. 891. A sum of Rs. 722 was spent in the former division without allotment on improvements to the groynes at the Gangolly port—a work undertaken on emergency. An application for funds should, however, have been made simultaneously with the commencement of the work. The Superintending Engineer's attention is called to the omission. The short outlay in the Madura division was in the residence for the Port officer at Pámban and in "Minor works." It is explained to be due to (1) remoteness of works, and (2) the lateness of the allotment of funds.

21. The lapse under "Establishment" and "Tools and Plant" is due to the exclusion of percentage charges in particular cases.

22. *Works in Estates under the Court of Wards.*—The budget allotment was Rupees 24,378. This was afterwards reduced to Rs. 19,104 by modification of grants. The total expenditure amounted to Rs. 18,142, being Rs. 6,236 less than the original grant and Rs. 962 less than the final grant. The lapse under "Works" was Rs. 782 and that under "Establishment," Rs. 180. The short outlay under "Works" occurred in the Ganjám and Salem divisions. In the former the lapse is Rs. 662 according to the Examiner's statement and Rs. 137 as shown by Executive Engineers' figures. The Superintending Engineer, I Circle, will reconcile the discrepancy. Of the short outlay of Rs. 137 as given in the Executive Engineer's statement, Rs. 126 are attributed to the unsatisfactory arrangements made by contractors employed for repairs to the buildings in the Pedda Kimedi estate, viz., Messrs. Fletcher and Ghose, from whom the work had to be withdrawn. No outlay was incurred in the Salem division against a grant of Rs. 240, and no mention of it has been made in the statement submitted by the Superintending Engineer whose attention is called to the matter. The Examiner shows an expenditure of Rs. 184 without allotment in the Vizagapatam division, while the Executive Engineer shows an outlay of Rs. 226 against a grant of Rs. 226. The Superintending Engineer, I Circle, will reconcile the discrepancy. The lapse of Rs. 180 under "Establishment" is the result of short expenditure on "Works."

23. The total expenditure under all funds administered by the General Branch amounted to Rs. 23,85,814 against the budget grant of Rs. 26,59,265 and the final grant of Rs. 25,16,212; the lapse in the final grant being Rs. 1,30,398, or 5·2 per cent. During the year 1893–94 the expenditure amounted to Rs. 25,45,299 against the budget grant of Rs. 25,99,642 and the final grant of Rs. 25,24,071; the excess being Rs. 21,228 or ·8 per cent. on the final grant.

24. The subjoined statement compares the grants for "Works" alone with the actual expenditure:—

Fund heads.	Budget grant.	Final grant.	Actual expenditure.
	rs.	rs.	rs.
44. Imperial Military Works	47,849	63,520	63,371
45. Do. Civil Works	24,080	18,954	18,191
45. Provincial do.	13,49,634	16,05,459	15,74,354
45. Incorporated Local Civil Works	30,217	30,920	30,243
45. Excluded Local Civil Works	1,70,742	1,19,362	1,19,237
Works in Estates under the Court of Wards ..	19,820	15,532	14,750
Total ..	16,42,342	18,53,753	18,20,146

25. The grant assigned in the budget to divisions under "Original Works" and "Repairs" under all funds, exclusive of the reserve with the Government amounted to Rs. 16,42,342. It was subsequently increased to Rs. 18,53,753. The expenditure amounted to Rs. 18,20,146 or Rs. 1,77,804 in excess of the budget grant and Rs. 33,607 less than the final grant, the lapse being 1·8 per cent. on the final grant. During 1893–94 the outlay on "Works" alone amounted to Rs. 17,78,200 against the budget grant of Rs. 16,38,740 and the final grant of Rs. 18,09,738, the lapse being Rs. 31,538 or 1·7 per cent. on the final grant.

26. The following statement shows the divisions in which the budget lapses occurred:—

	rs.
(1) Madura division	24,000
(2) South Arcot division	3,993
(3) Trichinopoly „	3,132
(4) North Arcot „	2,881
(5) Bellary „	1,422
(6) Kurnool „	1,246
(7) Coimbatore „	1,207
(8) Kistna Western „	995
(9) Nellore „	566

27. The Chief Engineer regrets to observe that, judged by the rate of expenditure, the progress of works in the Buildings and Roads Branch of the Department has not been quite satisfactory, notwithstanding the repeated injunctions to Superintending Engineers issued during the course of the year on a review of the monthly progress reports. Attention was also called to this matter in paragraph 27 of the Chief Engineer's note on the previous year's operations (*vide* G.O. No. 2821 W., dated 6th November 1894). It is hoped that during the current year Superintending Engineers will be able to show better results, and will be more careful in accounting for the causes of short outlay, omissions in respect of which have had to be noticed in the course of the present review.

(Signed) J. PENNYCUICK, Colonel, R.E.,
Chief Engineer, P.W.D.

28th October 1895.

ENCLOSURES.

A.—STATEMENT showing the total outlay during 1894–95 under all funds administered by the General Branch arranged by departmental heads.

Funds, &c.	Budget estimate.	Revised estimate.	Outlay.
1	2	3	4
	rs.	rs.	rs.
44. Military works—			
Imperial—			
Original works	4,000	16,000	16,509
Repairs	48,000	47,000	46,862
Establishment	12,200	14,100	12,683
Tools and plant	800	900	817
Total ..	65,000	78,000	76,871
45. Civil works—			
Imperial—			
Original works	9,000	4,270	4,634
Repairs	16,000	14,060	13,557
Establishment	5,700	4,370	3,936
Tools and plant	300	200	255
Total ..	31,000	23,800	22,382
Provincial—			
Original works	12,29,437	13,14,700	12,47,441
Repairs	3,00,000	3,24,200	3,26,913
Establishment	6,52,502	5,42,800	5,15,347
Tools and plant	1,27,061	44,300	43,777
Suspense	..	..	— 43,568
Total ..	23,09,000	22,26,000	20,89,910
Local (incorporated)—			
Original works	6,680	3,826	4,906
Repairs	23,537	25,145	25,337
Establishment	13,698	3,655	8,409
Tools and plant	3,085	3,375	9,024
Total ..	47,000	36,000	47,736
Local (excluded)—			
Original works	1,70,742	1,11,072	1,10,891
Repairs	..	8,200	5,408
Establishment	11,667	12,759	11,089
Tools and plant	278	687	445
Total ..	1,82,687	1,32,708	1,30,773
Works in estates under the Court of Wards—			
Original works	19,820	15,532	14,750
Repairs	..	..	..
Establishment	4,558	3,572	3,392
Total ..	24,378	19,104	18,142

B.—STATEMENT showing by divisions the budget grants, final grants, and actual expenditure on Original Works and Repairs under all funds administered by the General Branch during 1894-95.

Number.	Divisions.	44. Military Works.			45. Civil Works—Imperial.			45. Civil Works—Provincial.			45. Civil Works—Incorporated Local.		
		Budget estimate.	Revised estimate.	Outlay.	Budget estimate.	Revised estimate.	Outlay.	Budget estimate.	Revised estimate.	Outlay.	Budget estimate.	Revised estimate.	Outlay.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ganjám	1,000	1,480	1,501	..	370	1,011	33,260	49,866	50,940	..	..	..
2	Rushikulya	..	..	..	..	..	..	..	..	..	..	400	405
3	Vizagapatam	2,850	4,170	4,208	1,770	1,240	1,023	28,779	9,821	10,127	..	..	..
4	Gódávari Eastern	648	625	584	1,600	1,620	1,611	18,432	34,934	34,933	2,900	2,400	2,164
5	Do. Western	..	..	..	..	..	..	19,800	24,471	25,603	4,980	2,281	2,281
6	Kistna Northern	..	180	165	..	500	415	* 300	57,226	57,283	..	2,011	1,745
7	Do. Eastern	240	..	..	500	270	46	21,936	38,989	39,499	2,980	2,444	2,566
8	Do. Western	..	..	..	200	20	27	47,608	11,958	11,154	1,325	1,580	1,382
9	Nellore	240	240	240	..	205	205	8,260	22,802	22,236	600	600	600
10	Buckingham Canal	..	..	..	..	..	..	..	2,498	2,775	..	..	..
11	Bellary	..	..	..	600	600	601	71,431	76,070	73,647	..	..	..
12	Cuddapah	..	..	..	200	300	271	16,450	26,903	26,889	..	..	..
13	Kurnool	..	..	..	200	200	200	39,722	46,377	45,131	..	..	..
14	West Coast	26,000	34,643	34,339	1,000	1,266	1,070	1,54,590	1,58,875	1,60,228	..	..	..
15	Coimbatore	9,000	9,000	10,797	2,400	1,360	1,415	1,62,240	1,77,356	1,74,297	..	..	..
16	North Arcot	500	500	51	500	1,620	1,478	33,664	40,944	38,660	..	180	174
17	Salem	300	160	153	500	1,978	2,426	60,531	65,165	65,279	..	..	..
18	Chingleput	..	..	..	..	..	..	5,120	8,000	8,987	..	..	..
19	South Arcot	180	1,193	1,317	80	300	346	44,264	39,474	35,456	2,940	3,920	3,781
20	Tanjore	..	..	..	300	193	181	55,445	48,145	48,202	5,695	6,150	6,116
21	Negapatam	144	668	668	8,020	523	527	19,430	19,657	19,434	6,727	6,942	6,961
22	Public Works Workshops	..	..	..	..	..	..	2,500	1,500	1,469	..	..	..
23	Do. Stores	..	..	..	..	..	..	1,300	823	811	..	..	..
24	Trichinopoly	6,327	9,917	8,806	1,310	1,417	1,300	25,150	34,400	32,460	1,070	1,070	1,106
25	Periyár No. I	..	..	25	..	75	62	..	..	..	..	..	..
26	Madura	240	225	225	300	288	104	65,370	72,545	49,620	..	..	..
27	Tinnevelly	180	180	165	800	940	933	6,330	2,560	2,558	..	998	1,012
28	Architect	..	336	127	3,500	3,669	2,939	4,07,722	5,35,098	5,36,733	..	..	..
29	Examiner's division	..	..	..	..	..	..	..	..	— 57	..	..	..
30	Reserve	4,151	40	..	920	287	..	1,79,803	33,381	..	..	..	..
31	Modifications to make the final grant accord with the figures of the revised estimate	..	40	..	..	— 11	..	..	60	..	..	— 1,955	..
	Grand Total	52,000	63,600	63,371	25,000	19,230	18,191	15,29,437	16,38,900	15,74,354	30,217	28,971	30,243

* Late Gudivada division.

B.—Statement showing by divisions the budget grants, final grants, and actual expenditure on Original Works and Repairs under all funds, &c.—*cont.*

Number.	Divisions.	Excluded Local.			Court of Wards.			Grand Total.			Short or excess outlay as compared with budget estimate.	Short or excess outlay as compared with revised estimate.
		Budget estimate.	Revised estimate.	Outlay.	Budget estimate.	Revised estimate.	Outlay.	Budget estimate.	Revised estimate.	Outlay.		
		15	16	17	18	19	20	21	22	23	24	25
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ganjám	..	1,464	1,623	19,820	14,800	14,138	54,080	67,980	69,213	15,133	1,233
2	Rushikulya	..	..	..	..	..	..	..	400	405	— 405	5
3	Vizagapatam	..	9	7	..	..	184	33,399	15,240	15,549	— 17,850	309
4	Gódávari Eastern	..	126	126	..	..	..	24,580	39,708	39,418	14,838	— 290
5	Do. Western	..	50	25	..	492	428	24,780	27,244	28,287	3,507	1,043
6	Kistna Northern	..	..	..	..	..	..	300	59,919	59,608	59,308	— 311
7	Do. Eastern	6,400	5,510	5,364	..	..	..	32,056	47,213	47,475	15,419	262
8	Do. Western	..	..	..	..	..	..	49,133	13,558	12,563	— 36,570	— 995
9	Nellore	..	..	..	..	..	..	9,100	23,847	23,281	14,181	— 566
10	Buckingham Canal	..	4,324	4,255	..	..	..	..	6,822	7,030	7,030	208
11	Bellary	..	..	..	..	..	..	72,031	75,670	74,248	2,217	— 1,422
12	Cuddapah	..	..	..	..	..	..	16,650	27,203	27,160	10,510	— 43
13	Kurnool	..	..	..	..	..	..	39,922	46,377	45,131	5,409	— 1,246
14	West Coast	5,700	6,036	6,888	..	..	..	1,87,290	2,00,820	2,02,525	15,235	1,705
15	Coimbatore	..	..	..	..	..	..	1,73,640	1,87,716	1,86,509	12,869	— 1,207
16	North Arcot	..	..	..	..	..	..	34,664	43,244	40,363	5,699	— 2,881
17	Salem	..	..	..	..	240	..	61,331	67,543	67,858	6,527	315
18	Chingleput	..	..	..	..	..	..	5,120	8,000	8,987	3,867	987
19	South Arcot	..	420	414	..	..	..	47,464	45,307	41,314	— 6,150	— 3,993
20	Tanjore	..	..	..	..	..	..	61,440	54,488	54,499	— 6,941	11
21	Negapatam	..	1,680	1,676	..	..	..	34,321	29,470	29,266	— 5,055	— 204
22	Public Works Workshops	..	..	..	..	..	..	2,500	1,500	1,469	— 1,031	— 31
23	Do. Stores	..	..	..	..	..	..	1,300	823	811	— 489	— 12
24	Trichinopoly	..	..	..	..	..	..	33,857	46,804	43,672	9,815	— 3,132
25	Periyár No. I	..	..	..	..	..	..	..	75	87	87	12
26	Madura	6,400	7,670	6,779	..	..	..	72,310	80,728	56,728	— 15,582	— 24,000
27	Tinnevelly	1,52,242	86,270	86,270	..	..	..	1,59,552	90,948	90,938	— 68,614	— 10
28	Architect	..	5,803	5,810	..	..	..	4,11,522	5,44,906	5,45,609	1,34,087	703
29	Examiner's division	..	..	..	..	..	..	..	..	— 57	— 57	— 57
30	Reserve	..	..	..	..	..	..	1,84,874	33,708	..	— 1,84,874	— 33,708
31	Modifications to make the final grant accord with the figures of the revised estimate	..	..	..	..	..	..	..	— 1,866	..	..	1,866
	Grand Total	1,70,742	1,19,362	* 1,19,237	19,820	15,532	14,750	18,27,216	18,85,595	18,20,146	— 7,070	— 65,449

* The difference of Rs. 2 between this figure and that shown in the Finance Accounts represents fraction of a rupee omitted in the details.

Order—No. 2720 W., dated 29th October 1895.

With the note recorded above, the Chief Engineer, Public Works Department, submits a review of the operations of the General Branch of the Public Works Department during the year 1894–95.

2. The Government agrees with that officer in considering that the results are not quite satisfactory.

3. The attention of officers concerned is drawn to the remarks of the Chief Engineer in regard to the exercise of a closer scrutiny over the progress of outlay, and to the necessity for furnishing complete information as to the causes of short expenditure.

4. Ordered that a copy of these Proceedings be forwarded to the Government of India.

[Here enter No. 2721 W., dated 29th October 1895.]

(True Extract.)

Under Secy. to Govt., P.W.D.

To Superintending Engineers.
" the Consulting Architect to Government.
" the Examiner, Public Works Accounts.
" the Superintendent of Works, Periyár Project.
" the Financial Department.

Exd. Shaik Karim.

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