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Dated 15-1-98

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Recording, with
Remarks, proceedings, P. W. Dept., passing
orders on the review of the opera-
tions of the General Branch of
the P. W. Dept. during 1896-97.

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Secy 11-1

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
107/98							

செப்பனிருபவர் பெயர்
செப்பனிருவதற்காக எடுத்த
கொள்ளப்பட்ட நாள்
செப்பனிரு முடிந்த நாள்
சுரபார்க்கும் ஆராய்ச்சி
மு.பா.வி. உதவியாளர்
ஆதரவாப்பம் இசைப்பம்

GENERAL
ACCOUNT.

Government (1897) of Madras.
PUBLIC WORKS.

285: 29.3.97.
225: 10.3.97.
205: 4.3.97.
187: 23.2.97.
97: 3.2.97.
R129: 2.2.97.
49: 20.1.97.
R125: 5.11.96.
799: 20.11.96.
742: 5.11.96.
R565: 27.5.96.

19/12/97

CHIEF SECRETARY
10 DEC 1897
GOVERNMENT OF MADRAS

Recd. } 16.12 } 1897.
Regd. }

Enclosures
Spare copies

G.O., No. 3435 W., 8th December 1897.

DECEMBER.

Operations of the General Branch of the Public Works
Department

Passing orders on note by the Chief Engineer submitting a review of the —
during the year 1896-97.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT

General.
Account.

READ—the following papers:—

From the Superintending Engineer, I Circle, dated 8th July 1897, No. 306 G.L.	227 G.C.
" " " II " " 12th " " "	2372 W.
" " " III " " 20th " " "	325/W.
" " " IV " " 21st June " "	206 W.
" " " V " " 25th " " "	205 W.
" " " V " " 25th " " "	204 W.
" " " V " " 25th " " "	207 W.
" " " V " " 25th " " "	208 W.
" " " V " " 25th " " "	209 W.
" " " VI " " 6th July " "	1222 T.C.
" " " VI " " 6th " " "	1223 T.C.
" " " VI " " 6th " " "	1224 T.C.
" " " VI " " 6th " " "	1225 T.C.
" " " VI " " 6th " " "	1226 T.C.
" " " VI " " 6th " " "	1227 T.C.
Consulting Architect, dated 2nd July 1897, No. 866.	
Examiner, Public Works Accounts, dated 11th September 1897, No. 2920	
" " " " 4th August 1897.	

Note by the Chief Engineer, Public Works Department.

The accompanying two statements, which compare the budget and final grant for 1896-97 with the actual expenditure during that year, under all funds administered by the Chief Engineer and Secretary to Government, 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 on account of "original works" and "repairs." The figures exhibited in the statements increase the outlay adjusted in the supplemental accounts for 1896-97, and has been verified by the Examiner of Public Works Accounts.

2. The total expenditure under all funds amounted to Rs. 30,39,469 against the budget grant of Rs. 31,05,086 and the revised grant of Rs. 29,30,200 as shown below:—

Funds.	Budget grant.	Revised grant.	Actual expenditure.
	RS.	RS.	RS.
44. Imperial Military works	74,700	88,000	89,344
45. Imperial Civil works	1,12,000	58,000	46,626
45. Provincial Civil works	28,00,000	24,30,000	24,24,315
45. Incorporated Local Civil works	65,000	41,000	38,540
Excluded Local Fund works	38,433	1,22,778	1,12,550
Works in estates under the Court of Wards	14,453	14,622	13,301
33. Famine-relief works	..	1,75,800	3,15,787
Total ..	31,05,086	29,30,200	30,39,469

The lapse on the budget grant was Rs. 65,617, or about 2.1 per cent., but the final grant was exceeded by Rs. 1,09,269, or about 3.7 per cent.

3. The difference 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 74,700. The additional allotments subsequently sanctioned by the Government of India for the works noted in the margin, and the modifications of grants sanctioned in G.O., No. 578 W., dated 2nd March 1897, brought the estimate to Rs. 88,042. Towards the close of March 1897, a sum of Rs. 730 was allotted for the payment of contribution for water supply at Trichinopoly. The Government of India having fixed the grant at Rupees 88,000, the revised estimate was prepared for that amount. The total expenditure during the year amounted to Rs. 86,344, or Rs. 11,644 in excess of the budget grant and Rs. 1,656 short of the revised grant. The lapse of Rs. 1,656 on the revised estimate is distributed under departmental heads as shown below:—

Works	RS.
Establishment	352
Tools and plant	1,209
Total	95
Total	1,656

5. In the Gódvári Eastern division there was an excess outlay of Rs. 437 which is attributed to the expenditure on an incomplete work of the previous year, for which no specific appropriation was necessary under Code rules. The lapse of Rs. 512 under "minor works" in the Vizagapatam division is explained to be due to the non-completion of some works on account of heavy rain in March, and to savings to the extent of Rs. 150. The expenditure in the Coimbatore division exceeded the grant by Rs. 741. The excess is made up of Rs. 312 incurred without appropriation on "minor works," and Rs. 429 in excess of appropriation on "repairs." The outlay in each case having been less than Rs. 500, is permissible under Code rules. A sum of Rs. 511 was credited to the work "on the grant for the sergeant instructor at Hubli" in the Bellary division, being the difference between the estimated cost originally debited and the actual cost adjusted. Rupees 952 lapsed from the grant to the Trichinopoly division, which is ascribed chiefly to short outlay on the quarters for the sergeant instructor at Trichinopoly, caused by the delay in getting iron trusses made in the South Indian Railway workshops, and the retardation of progress on account of rain. There was a lapse of Rs. 685 from the grant for "minor works" placed at the

disposal of His Excellency the Lieutenant-General Commanding the Forces. The excess and short outlay in other divisions calls for no remarks. The short expenditure under "establishment" is principally due to the non-exclusion, when determining the budget figure under this head of the charges on which establishment is inadmissible. The short outlay of Rs. 95 under "tools and plant" is trifling.

6. 45. *Imperial Civil works.*—The original assignment under this head was Rupees 1,12,500, and the subsequent modifications of allotments reduced it to Rs. 59,781, the chief items of surrenders being as shown below; but the revised estimate prepared for Rs. 58,000 as advised by the Government of India:—

	RS.
(1) Meteorological buildings at Kodaikānal ...	27,390
(2) Telegraph office at Vizagapatam ...	11,330
(3) New office-room with verandah at the Post office at Tanjore ...	3,106
(4) Surrender of grants ...	16,591 (G.O., No. 360 W. of 5th February 1897.)
(5) Surrender of grants ...	5,807 (G.Os., Nos. 578 W. and 833 W., dated 2nd and 22nd March 1897, respectively.)

7. The total expenditure amounted to Rs. 46,626, or Rs. 65,874 and Rs. less than the budget and revised grants, respectively. The lapse of Rs. 11,374 revised estimate is distributed under departmental heads as shown below:—

	RS.
Works ...	8,250
Establishment ...	2,892
Tools and plant ...	232
Total ...	11,374

8. The expenditure in the Vizagapatam division fell short of the final grant by Rs. 3,374, which is explained to be due to short outlay on the undermentioned two works:—

	RS.
(1) A new Post office at Jeypore ...	686
(2) Telegraph office at Vizagapatam ...	2,652

The reasons assigned are as follows:—

- (1) Non-adjustment of charges on account of compensation for land, and scarcity of labour.
- (2) Interruption of the work by the telegraph authorities while in active progress. A surrender of Rs. 1,500 was not accepted as it was then too late to replace the amount at the disposal of the Government of India. The actual expenditure on the work was Rs. 1,425, but it was reduced to Rs. 348 by a credit adjustment of Rs. 1,077 from the sale-proceeds of old materials.

A sum of Rs. 2,161 lapsed from the grant to the Architect division, which is explained to be due to non-acceptance of a surrender of Rs. 3,000 proposed very late in the year. This reason is unsatisfactory. The short outlay of Rs. 780 in the Madura division is ascribed to retardation of progress on the work, "quarters for the establishment at Kodaikānal," owing to the unsuitability of the site and to difficulty in procuring materials. There was a lapse of Rs. 1,984 from the reserve, the Government of India having refused to accept the surrender. The excess and short outlay in other divisions is small. The short expenditure under "establishment" and "tools and plant" is due partly to short outlay on "works" and partly to the elimination charges as mentioned in paragraph 5 above having been under-estimated.

9. 45. *Provincial Civil works.*—The original grant under this head was Rupees 28,00,000. This was reduced to Rs. 24,25,674 by the subsequent modifications of grants enumerated below, but the revised estimate was prepared for 24,30,000 as fixed by the Government of India:—

(a) Surrender to the Financial Department of a sum of Rs. 950 for certain works in the College of Engineering (G.O., No. 1481 W., dated 8th May 1896).

(b) Surrender to the Financial Department of Rs. 27,844 for steel palings and iron railings for the Central Jails at Rajahmundry and Cannanore (G.Os., Nos. 3023 W., dated 24th October 1896; 3210 W., dated 10th November 1896; 34 W., dated 6th January 1897; 112 W., dated 14th January 1897; and 733 W., dated 12th March 1897).

(c) Surrender to the Financial Department of a sum of Rs. 3,05,882 from the reserve against which there were no demands (G.Os., Nos. 254 W., dated 26th January 1897, and 571 W., dated 26th February 1897).

(d) Transfer of Rs. 37,300 from 45. Civil Works to 33. Famine Relief (G.Os., Nos. 480 W., dated 19th February 1897; 545, dated 24th February 1897; and 926 W., dated 31st March 1897).

(e) Transfer to the Educational Department of Rs. 2,350 for the construction of a dining-hall for the students of the Teachers' College at Saidapet (G.O., No. 842 W., dated 23rd March 1897).

10. The total expenditure amounted to Rs. 24,24,315, being Rs. 3,75,685 and Rs. 5,685 less than the budget and revised estimate, respectively, and Rs. 1,359 less than the final grant. The lapse of Rs. 5,685 on the revised estimate distributed under departmental heads is shown below:—

	RS.
Works ...	26,620
Establishment ...	14,220
Tools and plant ...	25,285
Suspense ...	60,440
Total ...	5,685

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

Gōdāvari Western division.—There was an outlay of Rs. 1,322 in excess of grant; of this sum Rs. 633 are attributed to the adjustment of the debit from the Public Works Stores for the supply of the English cement for the taluk cutcherry at Kovur, which was not anticipated and for which funds were not reserved. The balance is made up of excesses below Rs. 500 distributed over several works in the division.

Kistna Northern division.—The total excess outlay was Rs. 757. This is explained to be due to an unforeseen adjustment of Rs. 757 for payment of compensation for the land acquired for the Stationary Sub-Magistrate's office at Bezvada. The excess and short expenditure on other works does not require explanation.

Bellary division.—The expenditure amounted to Rs. 98,888 against a grant of Rs. 98,310, or Rs. 578 in excess of appropriation, which is ascribed to good progress on the following works:—

	RS.
Taluk office at Hindupur ...	616
" at Gooty ...	683
" at Dharmavaram ...	157
School-house at Anantapur ...	416
Police-office at Anantapur ...	2,706
Total ...	4,578

An outlay of Rs. 355 was incurred without appropriation on the Sub-Registrar's office at Gooty, an incomplete work of the previous year. There was also a lapse of Rs. 2,375 on the taluk cutcherry at Tadpatri, due to the submission of the final bill to the Superintending Engineer too late for proper scrutiny. Short expenditure to the extent of Rs. 940 and Rs. 1,177 occurred, respectively, on "minor works" and "repairs" under "Civil buildings" owing to the late commencement of some of the works under these heads and to the pressure of famine relief. The Chief Engineer observes that the excess and short outlay on individual works in the division could, to a great extent, have been avoided by the requisite transfers of funds, had the Executive Engineer kept a close watch on the progress of expenditure.

Kurnool division.—The excess expenditure was Rs. 996. The outlay on the Police office at Kurnool exceeded the grant by Rs. 518. The explanation that there was no time to obtain sanction to the transfer of Rs. 600 from the grant under "Civil buildings—Repairs" is not satisfactory, but the pressure of famine relief in the divisions of the III Circle made close scrutiny of grants almost impossible. There was also an outlay of Rs. 326 and Rs. 304, respectively, incurred on the taluk cutcherry at Pattikonda and the Sub-Registrar's office at Allagadda, incomplete works of 1895-96, for which no specific appropriations were necessary under Code rules. The expenditure under "Civil buildings—Repairs" fell short of the grant by Rs. 339.

West Coast division.—The outlay exceeded the grant by Rs. 3,584. Irregular expenditure was incurred on the following works for the reasons stated against each:—

- (1) *District Munsif's Court at Karkal, Rs. 679.*—This was not adjusted in the supplemental accounts, as promised by the Superintending Engineer.
- (2) *Combined office for the Deputy Collector and District Munsif at Ottapalam, Rs. 496.*—Due to good progress on the work made towards the close of the year.
- (3) *Warehouse at Mangalore, Rs. 4,167.*—The outlay without appropriation was incurred in the payment of compensation for land, the Revenue Department not having given intimation in time to admit of funds being applied for.
- (4) *Roads in Mappilla tracts, Rs. 3,832.*—This was also incurred without appropriation, the Government having ordered the works to be put in hand on emergency with a view to afford employment to the Mappillas in the Ernad and Walavanad taluks. Savings to the extent of Rs. 1,299 accrued on the taluk office at Tiruvangadi, due to the tendered rates having been less than the estimated rates. The excess outlay of Rs. 5,540 on the Deputy Tahsildar's office at Anjengo and the short expenditure of Rs. 4,959 on the Deputy Tahsildar's office at Tangasserri, are explained as having been due to the mistake made in the statements of expenditure sent by the Chief Engineer, Travancore, under whose supervision the works were executed. There was also a lapse of Rs. 472 on the warehouse at Ponnani, due to savings on the estimate; Rs. 516 on the Sub-Collector's office at Tellicherry owing to a credit adjustment of the sale-proceeds of the materials of the old building; and Rs. 2,208 on "Civil buildings—Minor works" due to non-payment of the anticipated purchase of a building to accommodate the Police hospital assistant at Mangalore, and to short outlay on the work "renewing the roof of the Sea Custom-house at Mangalore," for which tender was accepted late in the year. The short expenditure of Rs. 803 on the Sub-Registrar's office at Ottapalam has not been accounted for. The attention of the Superintending Engineer is drawn to the omission.

Coimbatore division.—The excess outlay was Rs. 3,733, which was chiefly incurred on the under-mentioned items:—

(a) *Police hospital ward in the compound of the Civil dispensary at Kollegal.*—Excess Rs. 1,000 for which an additional allotment was applied for after the close of the official year.

(b) *Communications—Repairs.*—The excess of Rs. 1,552 under this head was due to increased outlay on the maintenance of the Ooty-Kullar road, expenditure on which could not be regulated.

(c) *Filling in Ootacamund Lake.*—Excess Rs. 1,768. The explanation that "the excess is small when compared with the estimate, and work executed had to be paid" is hardly satisfactory. If there was not time enough to obtain an additional

allotment before the close of the official year, payments should have been restricted to the amount of the sanctioned grant, and the balance deferred till the 1st of April following, when it would have fallen against the grant for the current official year.

(d) *Communications, Minor Works.*—Excess Rs. 440 permissible under Code rules.

There was also a lapse of Rs. 1,057 from the grant for converting blocks Nos. 6, 8 and 10 in the Central Jail at Coimbatore into cells, due to the stoppage of the work on account of the prevalence of cholera in the town of Coimbatore, and savings to the extent of Rs. 583 accrued under "Civil buildings—Repairs." Rs. 441 and Rs. 406, respectively, lapsed from the grants for the works, viz., "adding an upper storey to the Government Training School at Coimbatore" and "deepening the main gate well in the Central Jail at Coimbatore."

North Arcot division.—The excess outlay was Rs. 1,403, of which Rs. 745 were spent in excess of allotment under "Civil buildings—Repairs" owing to the execution on emergency of repairs to the barracks in the Fort at Vellore for which funds could not be obtained. An expenditure of Rs. 694 within the permissible limit of Rs. 500 was incurred without appropriation on two incomplete works of the previous year.

Tanjore division.—The expenditure amounted to Rs. 91,373 against a grant of Rs. 89,081, or Rs. 2,292 in excess of allotment, of which Rs. 1,727 were due to the excess outlay on the public offices at Tanjore. The statement submitted by the Superintending Engineer shows a lapse of Rs. 36 against this work, so that it is presumed that the large excess has been adjusted in the supplemental accounts. A sum of Rs. 408 was spent without allotment on an incomplete work of the previous year.

Negapatam division.—Excess Rs. 1,951. An excess outlay of Rs. 1,061 and Rs. 696 was incurred on the Sea Custom godown at Negapatam and "Civil buildings—Minor works," respectively, which is explained to be due to the debits from the Public Works Workshops having been more than those anticipated.

Madura division.—Excess Rs. 1,698. The outlay on compensation for the land acquired for constructing residences for European officers of the head-quarter staff of the district, adjusted through the exchange account, exceeded the grant by Rs. 1,830. Excess and short expenditure of Rs. 885 and Rs. 803 was incurred, respectively, on the Head Assistant Collector's office and residence at Ramnad, the application for sanction to the transfer of funds from the latter to the former having been received too late. A sum of Rs. 327 lapsed from the grant for the Deputy Tahsildar's office at Kodaikānal owing to the contractor's illness. The lapse of Rs. 511 on the Sub-Registrar's office at Tiruppuvanam is explained to be due to the supplemental estimate for compound wall not having been sanctioned before the close of the year.

Architect division.—The expenditure amounted to Rs. 3,99,508 against the sanctioned grant of Rs. 3,88,649, resulting in an excess of Rs. 10,859, which was incurred on the undermentioned works for the reasons stated against each:—

- | | |
|---|---|
| (a) Constructing quarters for servants, Government House, Guindy. | Rs. 721, due chiefly to the debit to the work of a portion of the deficiency of brick and lime manufacture. |
| (b) Constructing property rooms for the High, Small Cause and City Civil Courts. | Rs. 1,911, due to the debit of the deficiency of brick and lime manufacture and the adjustment of charges billed for by the Public Works Workshops. |
| (c) Constructing a new Law College with out-houses. | Rs. 2,068, due to the debit of the deficiency of brick and lime manufacture. |
| (d) Constructing Hospital Assistant's quarters in the Maternity and Ophthalmic Hospitals. | Rs. 580, due to the debit of the deficiency of brick and lime manufacture. |
| (e) Constructing Apothecary's day and night quarters in the General Hospital. | Rs. 987, due to the cost (Rs. 948) of girders having been debited in the supplemental accounts. |
| (f) Minor original works—Civil buildings, Rs. 1,319; and (g) Repairs—Original works—Civil buildings, Rs. 2,937. | The excesses are small when compared with the grants. |

12. Short expenditure occurred in the following divisions:—

Vizagapatam division.—The lapse was Rs. 6,843, which occurred on the under-mentioned works for the reasons stated against each:—

Tahsildar's office at Palkonda	Due to non-receipt of steel rolled beams in time, slow progress and absence of the contractor from the work spot.
Residence for the Conservator of Forests at Waltair.	Due to non-completion of the work owing to the late arrival of steel rolled beams and to non-adjustment of charges for land compensation.
Office for the Conservator of Forests at Waltair.	Due to the final bill not having been made out as the work was not completed in all respects.
Police Superintendent's quarters at Narasapatam.	Owing to the scarcity of labour and water.
Additions and improvements to the General Deputy Collector's Cutcherry at Vizianagram to suit the requirements of a Sub-Collector.	Owing to rain the asphalt could not be laid, the concrete bed being too damp.
Minor works—Civil buildings	Owing to the late receipt of the order to resume the construction of a cook-house to the Lunatic Asylum at Waltair and also to the non-completion of certain petty works which were expected to be finished.
Communications—Repairs	Owing to the delay in sanctioning the revised estimate for the maintenance of the Itika-valsa-Koraput road, bills to the extent of Rupees 5,000 could not be paid.

There was also an excess outlay of Rs. 1,026 on "Civil buildings—Repairs" due to more work having been done late in the year than was anticipated, and Rs. 803 on the Taluk Cutcherry at Narasapatam, for which an additional allotment was applied for too late. The excess and short expenditure on other works is trifling.

Goddavari Central division.—There was a lapse of Rs. 1,524. Of this sum short expenditure to the extent of Rs. 1,043 occurred on the Deputy Tahsildar's office at Kottapeta owing to the late receipt of a supplementary allotment of Rs. 1,000 and to the value of Cuddapah slabs debited by the Cuddapah division having been much less than was anticipated. The balance is made up of small lapses on several items.

Kistna Western division.—The expenditure fell short of the final grant by Rs. 1,293, of which Rs. 778 lapsed from the allotment for the Deputy Tahsildar's office at Ponnur due to lead sheet not having been available at the Public Works Stores. The balance is made up of trifling lapses on other works.

Nellore division.—Rs. 2,112 lapsed from the grant for the Taluk Cutcherry at Ongole, due to the expenditure having been much less than was anticipated, and Rs. 1,000 transferred late in the year from the work "constructing a new treasury with up-stair room for the Treasury Deputy Collector at Nellore." The outlay on the latter work exceeded the grant by Rs. 1,226. There was also a saving of Rs. 472 under "Repairs."

Salem division.—The short expenditure was Rs. 654. The lapse of Rs. 957 and Rs. 721, which, respectively, occurred on "Communications—Minor works" and "Miscellaneous public improvements—Minor works" has not been accounted for.

Omissions like these should not recur in future. There was also an excess outlay of Rs. 905 on "Civil buildings—Minor works" due to the extension of the Huzar treasury room attached to the Collector's office, Salem, on urgent work having been put in hand.

Chingleput division.—The lapse was Rs. 1,040 which was chiefly due to a credit adjustment of Rs. 989 under "Civil buildings—Minor works" owing to the transfer of the work, viz., "Sub-Registrar's office at Tiruppórá" from the head "Minor original works" to the head "Major original works."

South Arcot division.—The short outlay was 3,147, which was chiefly due to the adjustments in the supplemental accounts on account of land compensation charges and debits from Public Works Workshops having been less than those anticipated. The lapse of Rs. 1,200 in the Sub-Registrar's office at Kurinchipadi was due to the contractor's failure.

Trichinopoly division.—Lapse Rs. 3,849. Of this sum the expenditure on the Stationary Sub-Magistrate's office at Perambalur fell short of the grant by Rs. 2,401 on account of heavy and continued rain in February 1897, the difficulty experienced in foundation which had to go deeper than was anticipated, and failure of the contractor. The balance is made up of lapses below Rs. 500 on several works, due to the transfer of three upper subordinates for famine duty and also savings under "Repairs."

Tinnevely division.—A sum of Rs. 4,282 lapsed from the grant. Of this Rupees 2,000 were surrendered from the grant for the office and residence for the Assistant Superintendent of Police at Tuticorin, but the surrender was not accepted. It is reported that the grant could not be spent, the intimation of the non-acceptance of the surrender having been received late. The short outlay on other works was due to want of, for some time and change of, subordinates in charge of the works and to rain in the middle of February 1897.

13. The total expenditure on "Works" was Rs. 26,620 and Rs. 3,381 less than the revised and final grants, respectively, while a sum of Rs. 8,313 lapsed from the reserve as the sum of Rs. 16,500, the grant for the physical laboratory of the Presidency College, Madras, surrendered by the Consulting Architect very late in the year, could not be fully utilized elsewhere.

14. The expenditure on establishment amounted to Rs. 4,98,245 against the grant of Rs. 5,12,465, showing a saving of Rs. 14,220. This is attributed to contributions from other funds having been greater than was anticipated.

15. The lapse of Rs. 25,285 under "Tools and plant" is said to be due to adjustments actually made on account of English supplies having fallen short of expectations.

16. There was a net decrease of Rs. 5,960 under "Suspense." This was due to a large decrease of Rs. 18,099 which occurred under stock, workshop manufacture, suspense and London invoices and an increase of Rs. 12,139 under other heads affecting charges to grant. The large difference between the revised estimate and actuals only shows that the former was based on probabilities and cannot be relied on.

17. *Incorporated Local Civil Works.*—The budget grant under this head was Rs. 65,000, which was reduced to Rs. 44,246 by the modifications of grants subsequently sanctioned. The Government of India having fixed the grant at Rs. 41,000, the revised estimate was prepared for that amount. The total expenditure was Rupees 40,546, being Rs. 24,454 and Rs. 454 less than the budget and revised estimate, respectively, and Rs. 3,700 less than the actual grant. The lapse of Rs. 454 on the revised estimate, distributed under departmental heads, is as shown below:—

	Rs.
Works	5,322
Establishment	6,041
Tools and plant	265
Total	454

18. The excess outlay of Rs. 5,322 on "Works" is due to (1) expenditure on works whose allotments were excluded from the revised estimate, (2) outlay of Rupees 1,267 incurred in excess of appropriation in the Negapatam division owing to the increased cost of repairs to the Védaranniyam canal for which additional funds were promised but not placed at the disposal of this department, and (3) excess outlay of Rs. 304 and Rs. 458, respectively, incurred in the Kistna Northern and Kistna Western divisions on account of the repairs of certain canals proposed to be carried out during 1897-98 having been undertaken before the close of the year under review, due to the early fall of the Kistna.

The lapse of Rs. 6,041 under "Establishment" is due to the charges for the scrutiny of Local Fund estimates having been over-estimated. The excess outlay under "Tools and plant" was Rs. 265 only.

19. 45. *Excluded Local Civil Works*.—The original assignment under this head was Rs. 38,433, and this was supplemented by additional allotments to the extent of Rs. 84,345 sanctioned by the Financial Department, thus raising the amount to Rs. 1,22,778 against which the actual expenditure was Rs. 1,12,550, or Rs. 10,228 less than the final grant. The lapse of Rs. 10,228 on the final grant, distributed under departmental heads, will stand as follows:—

	RS.
Works'	13,072
Establishment	2,641
Tools and plant	253
Total	10,228

20. Lapses occurred in the following divisions:—

Vizagapatam division.—The expenditure fell short of the grant by Rs. 1,765 for the reasons detailed below:—

(1) The grant of Rs. 1,600 provided for the construction of quarters with out-houses for the Port officer at Vizagapatam lapsed owing to the land not having been made over to the department before the close of the official year.

(2) A portion of the grant for "Minor works" was left unspent on account of rain in the latter part of the year.

West Coast division.—The outlay on the Port officer's residence at Calicut exceeded the grant by Rs. 617, due to more work having been done than was anticipated. There was, however, a net lapse of Rs. 100 owing to savings on completed works.

Tinnevely division.—The short expenditure was Rs. 9,027, which is explained to be due partly to an adjustment transaction on "laying a permanent siding to the pier and reclamation work at Tuticorin" not having been billed for by the South Indian Railway Company and partly to a portion of the grant for "protecting the T head of the pier at Tuticorin" not having been paid for owing to bad work.

Architect division.—The lapse was Rs. 1,752, for which no explanation has been furnished. The attention of the Consulting Architect is drawn to the omission.

The excess outlay of Rs. 2,641 and Rs. 208 under "Establishment" and "Tools and plant," respectively, is due to the elimination charges having been over-estimated in framing the revised estimate.

21. *Works in estates under the Court of Wards*.—The budget allotment was Rs. 14,453, which was raised to Rs. 14,622 by subsequent modifications of grants. The total expenditure amounted to Rs. 13,301, being Rs. 1,152 and Rs. 1,321 less than the original and final grants, respectively. The lapse of Rs. 1,321 on the final grant is made up of Rs. 1,073 on "Works" and Rs. 248 on "Establishment."

22. Of the total lapse of Rs. 1,073 on "Works," Rs. 978 occurred in the Ganjam division, which is explained to be chiefly due to the lapse of Rs. 677 from the grant for the work "Improvements to Rayajholi bondho of Koetra" in the Bodogodo estate, as liabilities to the extent of Rs. 828 could not be paid on account of the death of a piece-worker. There was also a lapse of Rs. 298 in the same estate under "Buildings, —Repairs." The lapse under Establishment was due to short outlay on "Works."

23. 33. *Famine Relief*.—The revised estimate under this head was framed for Rs. 1,75,800, while the actual grant sanctioned during the year amounted to Rupees 1,50,700. The expenditure was Rs. 3,15,787, being Rs. 1,59,987 and Rs. 1,65,087 in excess of the revised and actual grants, respectively. This large excess was unavoidable and occurred in the Bellary, Cuddapah and Kurnool divisions.

24. The excess of Rs. 1,65,087 over the actual grant will require the formal sanction of Government in the Financial Department.

25. The total expenditure under all funds administered by the General branch amounted to Rs. 30,39,469 against the budget grant of Rs. 31,05,086 and the final grant of Rs. 29,30,200, the excess over the final grant being Rs. 1,09,269 or about

3.7 per cent. During the year 1895-96 the expenditure amounted to Rs. 28,29,155 against the budget grant of Rs. 33,60,934 and the final grant of Rs. 28,98,555, the lapse being Rs. 69,400 or 2.4 per cent.

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

	Budget grant.	Final grant.	Actual expenditure
	RS.	RS.	RS.
44. Imperial Military works	60,000	71,446	70,364
45. Do. Civil do.	90,000	48,027	88,277
45. Provincial Civil do.	21,44,022	18,07,171	18,03,790
45. Incorporated Local Civil works	46,612	31,030	32,912
Excluded Local Civil works	30,870	1,04,718	91,646
Works in estates under the Court of Wards.	11,750	11,83	10,814
33. Famine-relief works	..	1,17,100	2,47,427
Total	23,83,254	21,91,379	22,95,230

27. 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. 19,36,704, which was subsequently increased to Rs. 21,30,397. The expenditure amounted to Rs. 22,95,230 and exceeded the budget and final grants by Rupees 3,58,526 and Rs. 1,14,833, respectively, the excess over the final grant being 5 per cent. During 1895-96 the outlay on "Works" alone amounted to Rs. 21,79,270 against the budget grant of Rs. 20,37,494 and the final grant of Rs. 22,06,897, the lapse on the final grant being 1.2 per cent.

28. The following statement shows the divisions in which lapses over Rs. 1,000 occurred on the final grants:—

	RS.
(1) Vizagapatam	14,494
(2) Tinnevely	13,318
(3) Trichinopoly	4,867
(4) South Arcot	3,043
(5) Gōdāvari Central	1,460
(6) Nellore	1,237
(7) Chingleput	1,095

29. Viewing the operations of the department under Buildings and roads as a whole, and judging the progress of works by the rate of expenditure, the Chief Engineer observes that they would have been more satisfactory but for the circumstance that during the last quarter of the year about 100 upper subordinates from divisions were posted for the supervision of famine relief works, and some of the works in progress were thus brought to a standstill. It is, however, considered that the numerous cases of short and excess outlay noticed during the course of the present review could to a great extent have been avoided had the executive officers of the department (1) exercised closer scrutiny on the progress of expenditure and proposed timely surrenders and transfers of funds, (2) carefully ascertained beforehand the debits to be adjusted in the supplemental accounts and secured funds for the same, and (3) paid closer attention to the orders passed on the monthly progress reports of expenditure reviewed in this office. If expenditure is spread as evenly as possible over all the months of the year instead of being crowded into the last four or five, and if timely surrender is made of all grants which cannot be spent, there should always be a close correspondence between grant and expenditure. The attention of Superintending Engineers and the Consulting Architect to Government is also drawn to the numerous cases of omission to explain short and excess expenditure. The Chief Engineer concludes the review with the hope that the officers of the department will, during the current official year, pay close attention to the points above enumerated and that in the next review better results will be shown than are disclosed by the present one.

(Signed)

W. B. DEWINTON,
Ag. Chief Engineer.

27th October 1897.

A.—STATEMENT showing the total outlay during 1896-97 under all funds administered by the General branch arranged by departmental heads.

Departmental heads and funds.	Budget estimate.	Revised estimate.	Outlay.
1	2	3	4
	RS.	RS.	RS.
44. Military Works—Imperial—			
Original works	10,000	20,411	19,617
Repairs	50,000	50,305	50,747
Establishment	13,800	16,224	15,015
Tools and plant	900	1,050	965
Total	74,700	88,000	86,344
45. Civil Works—Imperial—			
Original works	73,000	37,042	25,546
Repairs	17,000	14,485	12,731
Establishment	21,100	10,733	7,841
Tools and plant	1,100	740	598
Total	1,12,500	58,000	46,626
45. Civil Works—Provincial—			
Original works	18,29,379	13,74,233	13,46,180
Repairs	8,14,643	4,56,777	4,57,601
Establishment	5,62,465	5,12,465	4,98,249
Tools and plant	88,513	1,53,525	1,28,240
Suspense		66,400	5,960
Total	28,00,000	24,30,000	21,24,319
Local (Incorporated)—			
Original works	20,000	1,658	1,846
Repairs	26,612	25,932	31,066
Establishment	17,765	12,953	6,912
Tools and plant	623	457	722
Total	65,000	41,000	40,546
Local (Excluded)—			
Original works	20,350	92,429	81,485
Repairs	10,520	12,289	10,161
Establishment	7,100	16,998	19,639
Tools and plant	463	1,062	1,265
Total	38,433	1,22,778	1,12,550
Works in Estates under the Court of Wards—			
Original works	11,750	11,887	5,037
Repairs			5,777
Establishment	2,703	2,735	2,487
Tools and plant			
Total	14,453	14,622	13,301
33. Famine Relief Works—Provincial—			
Original works		13,400	4,863
Repairs		1,03,700	2,43,064
Establishment		26,100	22,378
Tools and plant		32,600	45,982
Total		1,75,800	3,15,787

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 1896-97.

No.	Divisions.	44. Military Works—Imperial.			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.
		3	4	5	6	7	8	9	10	11	12	13	14
1	Ganjam	1,000	1,760	1,521	1,000	650	2,985	69,003	59,128	53,659	400	520	513
2	Vizagapatnam	2,800	4,060	3,548	16,700	6,359	2,985	1,16,057	1,14,172	1,07,329	4,000	2,230	2,190
3	Goldavari, Eastern	1,400	48	1,385	1,500	830	827	38,832	41,253	44,456	1,000	23	20
4	Do. Western							16,756	29,372	20,694	16,007	64	64
5	Do. Central							16,440	16,531	16,007	1,000	1,000	1,304
6	Kistna, Northern							47,500	47,479	48,236	1,000	300	1,296
7	Do. Eastern							34,233	41,130	40,731	1,800	1,100	1,568
8	Do. Western							37,400	29,025	27,732	1,800	600	596
9	Nellore							26,450	48,949	47,879			
10	Buckingham canal							53,814	2,550	2,624			
11	Bellary							28,113	27,243	27,343			
12	Cuddapah							49,773	49,161	50,157			
13	Kurnool							1,11,596	1,27,793	1,41,377			
14	West Coast							2,48,970	2,25,574	2,33,307			
15	Coimbatore							18,300	25,217	24,563			
16	Salema							18,400	35,890	37,293			
17	North Arcot							33,070	39,980	38,940			
18	Chingleput							1,10,710	98,154	95,007			
19	South Arcot							49,140	89,081	91,873			
20	Tanjore							11,000	15,650	17,601			
21	Negapatnam							2,000	3,006	3,006			
22	Public Works Workshops							2,000	4,554	4,554			
23	Do. Stores							10,080	28,180	24,331			
24	Tichinopoly							62,971	74,962	76,660			
25	Madura							27,590	20,831	16,539			
26	Thiruvally							4,69,660	3,88,649	3,99,508			
27	Architect												
28	Lighthouse Reserve							4,35,121	8,313				
	Total	60,000	71,446	70,364	90,000	48,027	38,277	21,44,022	18,07,171	18,03,790	46,612	31,030	32,912

* The figures represent actual grant on 31st March 1897.

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 1896-97—cont.

No.	Divisions.	Excluded Local.			Court of Wards.			33. Famine Relief.			Grand Total.			Short or excess outlay as compared with the budget estimate.	Short or excess outlay as compared with the revised estimate.
		Budget estimate.	Revised estimate.	Outlay.	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	26	27	28
1	Ganjam	420	3,538	3,441	11,750	10,540	9,562	..	..	..	88,573	74,136	74,229	9,344	93
2	Vizagapatam	..	3,234	1,469	..	..	..	..	..	..	1,36,557	1,29,825	1,15,331	20,226	14,494
3	Godavari, Eastern	600	39,030	39,293	..	..	..	..	..	..	16,756	37,291	88,151	41,919	860
4	Do. Central	..	..	..	..	..	..	..	..	..	16,756	29,395	30,714	13,958	1,319
5	Do. Western	..	..	..	..	..	..	..	..	..	16,440	16,531	15,071	1,369	1,460
6	Kistna, Northern	700	2,563	2,703	..	..	..	..	..	..	49,780	43,419	50,606	826	1,187
7	Do. Eastern	..	..	..	..	..	..	..	..	..	35,533	44,283	43,880	837	403
8	Do. Western	..	..	..	..	..	..	..	..	..	39,250	30,125	29,290	9,960	835
9	Nellore	..	..	..	..	..	..	..	..	..	27,799	50,054	48,817	21,027	1,237
10	Buckingham canal	..	196	172	..	..	..	..	..	..	180	2,776	2,796	2,616	20
11	Bellary	..	..	..	..	..	..	..	..	..	64,414	2,01,264	2,61,090	2,08,576	59,826
12	Chidambaram	..	..	..	..	..	..	..	..	..	28,313	40,583	46,104	17,791	5,821
13	Kurnool	..	..	..	..	..	..	..	..	..	49,973	52,971	1,18,661	65,688	65,680
14	West Coast	19,850	28,768	27,767	..	..	..	..	..	..	159,446	1,98,351	2,00,405	41,459	2,564
15	Guntur	..	..	..	..	..	..	..	..	..	2,62,570	2,41,974	2,46,202	16,368	4,228
16	Salem	..	..	..	..	125	106	..	..	..	19,000	26,280	25,439	6,439	841
17	North Arcot	..	..	..	..	..	..	..	..	..	19,400	37,180	38,324	19,424	1,634
18	Chingleput	..	..	..	..	..	..	..	..	..	82,070	41,570	40,475	8,405	1,095
19	South Arcot	..	..	..	..	..	..	..	..	..	1,14,785	1,02,319	99,276	15,509	3,043
20	Tanjore	..	..	..	..	..	..	..	..	..	56,035	96,660	99,071	44,036	2,411
21	Nagapattinam	200	1,195	1,161	..	..	..	..	..	..	19,216	28,503	31,645	12,429	3,142
22	Public Works Workshops	..	..	..	..	..	..	..	..	..	2,000	3,000	3,006	1,006	6
23	Do. Stores	..	..	..	..	..	..	..	..	..	853	4,564	4,550	3,687	4
24	Trichinopoly	..	..	..	..	..	..	..	..	..	22,977	54,798	49,931	26,954	4,897
25	Madura	..	..	..	..	..	..	..	..	..	1,26,831	86,500	87,268	39,583	4,768
26	Tinnevely	200	16,510	7,483	..	..	..	..	..	..	1,26,831	86,500	87,268	39,583	4,768
27	Architect	3,000	6,074	4,322	..	..	..	..	..	..	28,500	38,491	25,173	3,417	13,318
28	Lighthouse	..	..	..	..	..	..	..	..	..	4,90,110	4,11,564	4,18,500	71,610	6,946
	Reserve	6,000	..	..	..	..	..	..	..	..	..	..	..	225	225
	Total	30,870	1,04,718	91,646	11,750	11,887	10,814	..	* 1,17,100	2,47,427	4,46,550	21,91,379	22,95,230	88,024	1,03,851

* The figures represent actual grant on 31st March 1897.

From the Examiner of Public Works Accounts, dated 5th November 1897, No. 3489 B/B.

ORDER—No. 3435 W., dated 8th December 1897.

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 1896-97.

2. The special attention of officers concerned is drawn to the concluding paragraph of the Chief Engineer's review.

3. It is observed that explanations have not in all cases been furnished to account for short and excess expenditure. Such omissions should not recur in future.

4. The excess outlay of Rs. 1,65,087 over the actual grant under 33. Famine relief, Provincial, will be reported to the Financial Department.

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

[Here enter No. 3436 W., dated 8th December 1897.]

(True Extract.)

Under Secretary to Government.

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

1 copy

Papers to be read in Proceedings:—

10
34

Again G.O., dated

189 , No.

Again G.O., dated

189 , No

Current No. 2981

of 189 , dated 8 Dec, from the P.H.D.

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" 189 , " , "

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Cb

ORDER. u^o 34 of 15 Jan 98
gms

Recorded with the remark,
~~It is to be noted that the~~
excess under 33 Famine Relief
is ~~being~~ merged in the figures
reported to the Govt of India
under cover of
indorsement Rs 955 Fmk, 3,
18 Nov 97.

M

At 14.1.98

Ans.
9.1.98

P.H.D. (9)
Brett. Genl. (S.C.)

FROM ORDERS.