M.R.O. 1—77,006—8-6-37.

(1) Number of pages 1-10

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public works **DEPARTMENT.**

G.O. No. 3808 Press ~~Mis.~~

650-651

Dated 30—11— 1866.

Not to be folded or roughly handled

No. 650. Read the following Proceedings of the Government of India in the Public Works Department, (Account), dated Simla, 17th October 1866, No. 974 A:—

Madras Annual Appropriation and Outlay Account, for 1865-66.

Read the following:—

Report by Major G. CHESNEY, Accountant General, Public Works Department, on the Madras Annual Appropriation and Outlay Account for 1865-66, No. 1,337, dated 9th October 1866.

	RS.
The original Imperial Public Works Budget grant assigned to Madras for 1865-66 was	64,72,548
This was increased during the course of the year by	1,04,000
Thus raising the total Public Works Budget grant to ...	65,76,548
Against which the expenditure recorded has been	65,60,496
The expenditure has, therefore, fallen short of the grant by the small sum of	16,052

2. The following Table compares the expenditure incurred with the grants assigned for the purpose under the prescribed heads of service:—

SERVICE HEADS.	ORIGINAL WORKS.		REPAIRS.		TOTAL.		DIFFERENCE BETWEEN OUTLAY AND GRANT.	
	Grants as per Budget Orders.	Outlay.	Grants as per Budget Orders.	Outlay.	Grants as per Budget Orders.	Outlay.	Outlay more than grant.	Outlay less than grant.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Military	7,33,177	6,00,512	1,32,856	1,43,280	8,66,033	7,43,792	.....	1,22,241
Civil Buildings	4,60,717	6,54,235	1,35,984	84,482	5,96,701	7,38,717	1,42,016	
Agricultural	2,59,818	2,97,700	10,00,000	9,21,693	12,59,818	12,19,393	.....	40,425
Communications... ...	4,47,724	6,25,098	12,00,615	10,82,614	16,48,339	17,07,712	59,373	
Miscellaneous Public Improvement...	51,597	41,683	30,545	19,348	82,142	61,031	.....	21,111
Total...	19,53,033	22,19,228	25,00,000	22,51,417	44,53,033	44,70,645	17,612	
	Outlay more than grant.		Outlay less than grant.					
Difference between outlay and grant...	Rs. 2,66,195		Rs. 2,48,583					
Establishment					15,63,000	15,85,243	22,243	
Tools and Plant					1,50,000	1,69,499	19,499	
Profit and Loss					...	12,310	12,310	
Total ...					61,66,033	62,37,697	71,664	
Increase to Stock					..	1,26,504	1,26,504	
Total ...					61,66,033	63,64,201	1,98,168	
Add State outlay on Canal and Irrigation Works					1,50,000	33,431	.....	1,16,569
Total ...					63,16,033	63,97,632	81,599	
State outlay on Guaranteed Railways					1,56,515	1,62,864	6,349	
Total ...					64,72,548	65,60,496	87,948	
Additional grants for State outlay on Railways					1,04,000	...	.....	1,04,000
Grand Total ...					65,76,548	65,60,496	.....	16,052

3. It will be observed that there has been an excess outlay of Rupees 1,98,168 over the original grant of Rupees 61,66,033 for Public Works proper. This, however, has been virtually decreased by a transfer of Rupees 1,06,100 made during the course of the year, under sanction of Government of India, from the grant for State outlay on Canal and Irrigation Works to Original Works, and the remainder (Rupees 92,068) may be accounted for by the debit to Stock during the year of Rupees 96,559, being the value of stock in the Presidency Store Department on 30th April 1865, which was erroneously charged off to the Budget grant of 1864-65.

4. It will be observed that the saving of Rupees 1,22,241 on the grant for Military Works has been applied to other purposes. Of this amount, however, a sum of Rupees 73,812 was appropriated, under the authority of the Government of India, to the construction of the Jail at Coimbatore. There is nothing in the present proceedings to show to what purpose the difference, Rupees 48,429, has been applied, but it is possible that the amount has been expended on the collection of materials for Military Works, and has thus gone to swell the Stock balances. It would have been contrary to rule to apply the sum to any other head of service without the special sanction of the Government of India, (*vide* Public Works Department Circular No. 38 of 1865.)

Public Works Department letter No. 428 A, dated 3rd May 1866.

		Rs.
Agricultural	.. .. ..	40,425
Miscellaneous Public Improvement	..	21,111
		61,536

5. The aggregate saving of Rupees 61,536 under the heads "Agricultural" and "Miscellaneous Public Improvement," is due chiefly to the expenditure on Repairs having fallen considerably short of the estimate.

6. The excess outlay of Rupees 2,66,195 on Original Works, which, it will be observed, falls mainly under "Civil Buildings" and "Communications," has been met by a corresponding reduction in the expenditure on Repairs, as compared with the estimate. The transfer has been duly provided for by the needful re-appropriations, with the exceptions noted in paragraph 8 of this Report.

7. The following Table shows the works on which the outlay has either exceeded or fallen short of the original Budget grant, as also those works undertaken during the year which were not entered in the Budget Estimate :—

Works.	Original Grant.	Outlay.	Difference.	Total of each Class.
OUTLAY LESS THAN GRANT.				
Grants only partially utilized.	Rs.	Rs.	Rs.	Rs.
Alterations and additions to Horse Artillery Lines, Madras	12,000	5,007	6,993	
Powder Magazine, Saint Thomas' Mount, Madras.	30,000	19,865	10,137	
New Dragoon Barracks, Bangalore.	1,00,000	92,558	7,442	
Lawrence Asylum Buildings, Ootacamund. ...	1,48,542	1,15,041	33,501	
Improvements to Salt Cotars, east of Cochrane's Canal, Presidency	23,058	7,492	15,566	
Lock at Doogaralla to connect Negapatam Canal and Cummamoor Channel	15,800	410	15,390	
Re-building portion of Coleroon Anicut, Tanjore.	26,374	9,786	16,588	
Road from Aska to Darangabady...	15,000	964	14,036	
Tambracherry Ghát Road, Malabar	60,000	24,025	35,975	
Carcoor Ghát Bridge, Malabar	15,000	6,103	8,897	
Carcoor Ghát and Road to Tippakada, Malabar...	30,000	15,117	14,883	
Cutting inner angle of Paumben Reef Channel ...	11,597	1,732	9,865	
Works provided for in Budget Estimate, the savings against which are under Rupees 5,000 in each case	2,71,444	1,94,924	76,520	
Minor Works grant	6,16,603	2,84,031	3,32,572	5,98,365
Grants against which no expenditure has been incurred.				
New Barracks for Garrison Batteries, Madras ...	80,000	...	80,000	
Malt Liquor Godown, Bangalore	17,200	...	17,200	
New Artillery Barracks, Cannanore	75,000	...	75,000	
Grand Powder Magazine, Cannanore	20,000	...	20,000	
Purchase of land for Military purposes, Cannanore.	10,577	...	10,577	
Tahsildar's Cutcherry at Ramachendrapoor... ...	13,580	...	13,580	
Grants of Rupees 5,000 and under for works on which no expenditure has been incurred ...	12,950	...	12,950	2,29,307
Aggregate of items of outlay less than grant ...	...	...	...	8,27,672

Works.	Original Grant.	Outlay.	Difference.	Total of each Class.
OUTLAY MORE THAN GRANT.				
Outlay in excess of Grant.	Rs.	Rs.	Rs.	Rs.
Family Quarters, Fort Saint George	10,680	21,304	10,624	
Married Quarters at Cannanore	26,140	48,642	22,502	
Completing General Hospital, Madras...	29,709	36,811	7,102	
Court House at Cuddalore	7,519	12,698	5,179	
Court House at Ootacamund	30,000	39,294	9,294	
Central Jail at Coimbatore	67,166	1,46,888	79,722	
Completing Terriote Road, Malabar	14,000	26,906	12,906	
Aggregate of excesses of Rs. 5,000 and under, each	1,42,995	1,89,242	46,247	1,93,576
Expenditure not specially provided for in Budget Estimate.				
Range of Non-Commissioned Officers' Quarters, Bellary	•	11,180	11,180	
Alterations to Artillery Barracks, Bellary	...	15,816	15,816	
Soojee Mill and Bakery at Madras	...	15,000	15,000	
OUTLAY MORE THAN GRANT.				
Expenditure not specially provided for in Budget Estimate.				
Bakery for use of Troops at Bangalore	...	18,822	18,822	
Additional blocks to new Infantry Barracks, Bangalore	...	47,027	47,027	
Increased accommodation to Government Office, Fort Saint George	...	11,620	11,620	
Purchasing houses and lands, Chepauk	•	30,060	30,060	
Water-supply, Guindy Park	•	10,152	10,152	
Purchase of house for accommodation of Civil Court, Trichinopoly	...	10,000	10,000	
Raising Godavery Anicut	...	11,516	11,516	
Channel from Vallabapuram to tide water	...	15,701	15,701	
Extension of Cannanore Channel	...	10,017	10,017	
Widening lower portion of Poolar Kistna	...	11,131	11,131	
Cut-stone apron in rear of Polar Anicut	•	10,596	10,596	
Sluice and seven arches of the Lower Anicut ...	•	21,027	21,027	
Road from Ganjam to Aska	...	28,090	28,090	
Jeypoor Road, excluding Rupees 4,775 from contributions	...	9,997	9,997	
Iron-pile Bridge at Cocanada	...	15,000	15,000	
Works for cross drainage, Ellore Canal	..	16,123	16,123	
Masonry works on Trunk Road No. VI.	...	17,749	17,749	
Coonoor Ghát, new trace...	...	51,491	51,491	
Travellers' Bungalow at Coimbatore	...	14,436	14,436	
Bargon Ghát, new trace	...	10,015	10,015	
Pariah Ghát, new trace	...	13,922	13,922	
Road from Gudaloor to Tippakadu	•	13,733	13,733	
Road from Teroomungalum to Coimbatore boundary	•	10,909	10,909	
Excavating a channel for the supply of drinking water, Masulipatam	•	12,630	12,630	
Pearl Oyster Nursery at Tuticorin	•	11,609	11,609	
Road from Gudaloor to Nadagamy	•	12,300	12,300	
Expenditure on works costing Rupees 10,000 and under, each	...	...	4,12,622	9,00,291
Total excess ...	...	...	...	10,93,867
Deduct savings ...	...	...	...	8,27,672
			Net excess	2,66,195

8. Under the rules marginally noted, appropriations to meet the expenditure incurred on the works marked thus* in the above list, being in each case in excess of Rupees 10,000, should have received the sanction of the Government of India, which does not appear to have been obtained.

Standing Order No. 62 of 1864.
Public Works Department Circular, No. 56 of 1865.

9. With these exceptions, the variations made are quite in order, and are entered here merely for convenience of record.

10. Under the orders of the Financial Department, No. 1,206, dated 16th March 1866, the expenditure incurred on the Pearl Oyster Nursery at Tuticorin, Rupees 11,609, should have been debited to the Civil Department; but, as the expenditure was probably incurred before the receipt of the above order at Madras, it might be allowed to stand as a charge against the Public Works Budget grant.

	Outlay up to 30th April 1865.	Outlay During 1865-66.	Total Outlay up to end of 1865-66.
	Rs.	Rs.	Rs.
Race-course Barracks, Bangalore	5,23,903	92,558	6,16,461
Lawrence Asylum Buildings, Ootacamund ..	1,28,388	1,15,041	2,43,429
Central Jail at Rajahmundry	1,24,102	36,441	1,60,543
Central Jail at Coimbatore	1,06,583	1,46,888	2,53,471

11. The expenditure as per margin appears to be still going on without properly sanctioned estimates.

12. It has been already noticed that the large saving of Rupees 2,48,583 found practicable under head "Repairs," had been made available for other purposes. The sum thus formally transferred under the authority of the Government of India, to other heads of service, amounted to Rupees 2,35,854.

Years.	Estimates.	Outlay.
	Rs.	Rs.
1862-63	23,39,936	22,38,327
1863-64	22,94,661	21,29,278
1864-65	25,00,000	24,25,299
1865-66.....	25,00,000	22,51,417
Total...	96,34,597	90,44,321
Average...	24 lakhs	22½ lakhs

13. The Table in the margin shows the outlay on Repairs in the Madras Presidency compared with the estimates for the last four years. From this Table it will be seen that the average annual expenditure under this head of service, for the period referred to, has been about 22½ lakhs against an estimate of 24 lakhs.

14. Of the excess outlay of Rupees 22,213 on Establishments, a sum of Rupees 2,835 only, as per margin, has been covered by a re-appropriation of Budget credits.

	Rs.	Rs.
Amount transferred from Repairs to Establishment, as per Public Works Department letter No. 135 A, dated 27th January 1866.	.....	68,635
Deduct amount transferred from Establishment to Original Works as per Public Works Department letter No. 428 A, dated 3rd May 1866	50,000	
Public Works Department letter No. 484 A, dated 19th May 1866.	16,000	
		66,000
Net increase to grant for Establishment		2,835

15. During the course of the year the original grant of Rupees 1,50,000 for Tools and Plant was increased, under the authority of the Government, to Rupees 1,67,878. The outlay on this head of service has amounted to Rupees 1,69,499, so there is a small excess outlay of Rupees 1,621, which calls for no remark.

16. The following is an analysis of the items comprising the charges of Rupees 12,310 to Profit and Loss :—

		Rs.	A.	P.
1.	Amount stolen from Cash chests	490	8	5
2.	Depreciation in Stock	1,215	13	1
3.	Value of Stores found deficient	4,700	7	2
4.	Irrecoverable advances	4,118	5	8
5.	Expenditure not properly accounted, and over-charges in accounts	1,782	11	10
6.	Petty items...	2	6	1
		12,310	4	3

17. The increase to the Stock balance of Rupees 1,26,504 is due chiefly, as has been stated already in paragraph 3 of this Report, to the debit of Rupees 96,559 on account of the Stock of the Presidency Store Department, which was erroneously excluded from the Stock balance at the close of 1864-65. The difference is accounted for by the expenditure incurred on the collection of materials for works about to be undertaken.

18. The large saving of Rupees 1,16,569 on the original grant for State outlay on Canal and Irrigation Works, is sufficiently explained by the Orders of the Government of India, as per margin, authorizing transfers to the extent of Rupees 1,06,100 from this grant to other works. The real saving under this head is, therefore, only Rupees 10,469.

P. W. Dept. letter No. 731 A, dated 12th August 1865,
" " 1,043 A, " 9th December "
" " 49 A, " 10th January 1866,
" " 484 A, " 19th May "

19. The following Table exhibits the items of charge under this head, compared with the grants :—

	Grant as originally assigned.	Grant as subsequently reduced.	Outlay.	Saving.
	Rs.	Rs.	Rs.	Rs.
Establishments and Control	38,572	38,572	33,020	5,552
Purchase of land	1,11,428	5,328	411	4,917
	1,50,000	43,900	33,431	10,469

	Rs.
Additional grant for purchase of land, as per Financial Department Resolution No. 979 A, dated 28th October 1865	95,000
Transfer from the grant of the North-Western Provinces to meet extra demands for Railway Establishment, vide Public Works Department letter No. 1,049 A, dated 14th December 1865..	9,000
	1,04,000

20. The State outlay on Railways has exceeded the original grant by Rupees 6,349. But taking into account the amount as per margin, by which this grant was increased during the course of the year, there has really been a saving under this head of Rupees 97,651.

21. The items comprising this expenditure are as follow :—

	Original grant.	Modified grant.	Outlay.	Difference between grant and outlay.	
				Outlay less than grant.	Outlay more than grant.
	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment and Control... ...	44,515	44,515	49,237	...	4,722
Civil Establishment	...	...	719	...	719
Purchase of land...	1,12,000	2,16,000	1,12,908	1,03,092	
Total ...	1,56,515	2,60,515	1,62,864	97,651	

22. The following is an abstract of the expenditure incurred from Local Funds by Officers of the Public Works Department during 1865-66, compared with the grants assigned for the purpose :—

	Original Works.		Repairs.		Total.		Difference between outlay and grant.	
	Original grants.	Outlay.	Original grants.	Outlay.	Original grants.	Outlay.	Outlay more than grant.	Outlay less than grant.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Buildings ...	1,38,739	76,235	5,470	6,419	1,44,209	82,654	...	61,555
Communications ...	2,27,564	2,59,697	1,29,991	1,68,968	3,57,555	4,28,665	71,110	
Miscellaneous Public Improvement.	3,217	26,960	2,000	6,605	5,217	33,565	28,348	
Total ...	3,69,520	3,62,892	1,37,461	1,81,992	5,06,981	5,44,884	37,903	
Difference between outlay and grant.	Outlay less. Rupees 6,628		Outlay more. Rupees 44,531					
Establishment					50,698	58,954	8,256	
Tools and Plant					...	52	52	
Profit and Loss					...	81	81	
Total ...					5,57,679	6,03,971	46,292	
Additional grants ...					2,31,217	...	...	2,31,217
Total ...					7,88,926	6,03,971	...	1,84,955

	Original Works.	Repairs.	Total.
	Rs.	Rs.	Rs.
Civil Buildings	6,826	...	6,826
Agricultural	3,221	...	3,221
Communications	13,178	2,678	15,856
Miscellaneous Public Improvement	857	...	857
Total ...	24,082	2,678	26,760

23. Including the expenditure incurred from private contributions, as per margin, the total outlay on Public Works in Madras for the year 1865-66, has amounted to Rs. 69,94,932, *viz* :—

	Rs.
Imperial Funds, excluding State outlay on Guaranteed Railways and Irrigation Works	63,64,201
Local Funds	6,03,971
Contributions	26,760
Total ...	69,94,932
of which the expenditure on Establishments has been—	
Imperial Funds	15,85,243
Local Funds	58,954
Total ...	16,44,197

being 23·5 per cent. of the total expenditure of the year.

Details.	Estimate.	Receipts.
	Rs.	Rs.
Collected in Public Works Department.		
Tolls, Dues, Fees, Fines, and Refunds	91,979	43,694
Rents of Buildings	.....	339
Sales of Produce	.....	337
Sales of Buildings, old materials, and Tools and Plant ...	1,01,687	29,270
Total ...	1,93,666	73,640
Realized in Civil Department.		
Tolls, Dues, Fees, Fines and Refunds	21,947	54,903
Rents of Buildings	.....	2,763
Canals collections	34,488	.....
Sales of produce	.....	8,515
Total ...	56,435	66,181
Grand Total ...	2,50,101	1,39,821
Add value of materials received from old buildings, surplus stores, &c.	.....	31,348
Total ..	2,50,101	1,71,169

24. The receipts by Public Works Imperial Revenue have amounted to Rupees 1,71,169 against an estimate of Rs. 2,50,101, as per details in the margin.

(Signed) G. CHESNEY,
Accountant General.

Resolution.—The Governor General in Council observes that the results exhibited in the above Report are, on the whole, very satisfactory: the Budget grant of the year having been very closely adhered to, while the general agreement between the expenditure and the Budget Estimate indicates the reliableness and care bestowed on the preparation of the latter.

2. The only points to which His Excellency in Council considers it necessary to draw the attention of the Madras Government, are those referred to in the 8th and 11th paragraphs of the Accountant General's Report. It is requested that the estimates for the works detailed in the latter paragraph may be rendered with as little further delay as possible.

Order.—Ordered, that the foregoing Resolution be forwarded to the Government of Madras for information and guidance.

Ordered also, that a copy be forwarded to the Financial Department for information.

(Signed) W. McCLERRY, *C. E.,*
Offg. Asst. Secy. for Secretary to the Govt. of India.

No. 651. Order thereon, 30th November 1866, No. 3,808.

ACCOUNT, No. 52.

Communicated to the Controller of Public Works Accounts and to the Superintending Engineers.

(True Extract.)
(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Controller of Public Works Accounts.
,, Superintending Engineers.

Exd. S. T. Augustin.

Cuc.

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No 3808

Command to the
Controller for
Account and
to the Safety Engr.

Wd

Wd

2d Controller
2d S E
Fort St. Louis
30th Nov. 1866

Dispd 1st Decr