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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

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19

*Proceedings of the Madras Government, Public Works Department,
17th December 1867.*

No. 325. Read the following Proceedings of the Government of India, Public Works Department, (Account,) dated Simla, 29th October 1867, No. 1,088 A:—

Orders on the Madras Annual Appropriation and Outlay Account for 1866-67.

Read the following:—

Report by Major J. J. McLEOD INNES, V. C., B. E., Officiating Accountant General, Public Works Department, on the Madras Annual Appropriation and Outlay Account for 1866-67, No. 1,144, dated 19th October 1867.

	For Public Works Proper.	For State outlay on Guaranteed Irrigation Works.	For State outlay on Guaranteed Railways.	Total.
	RS.	RS.	RS.	RS.
The original Imperial Public Works Budget grant assigned to Madras for 1866-67 was...	69,41,928	58,072	1,51,255	71,54,255
Owing to change of year this was reduced to...	62,47,735	52,265	1,38,830	61,38,830
During the course of the year the grant was increased by	1,96,895	...	2,95,000	4,91,895
Total	64,44,630	52,265	4,33,830	69,30,725
And reduced by	...	16,895	...	16,895
Thus leaving the net grant at	64,44,630	35,370	4,33,830	69,13,830
Against which the outlay of the year has been.	63,49,849	29,837	4,25,758	68,05,444
So that the outlay has fallen short of the grant by or 1.6 per cent.	94,781	5,533	8,072	1,08,386

2. The following table shows the original grant assigned to Madras for 1866-67, compared with the grant as reduced owing to change of official year:—

Heads of Service.	ORIGINAL WORKS.		REPAIRS.		TOTAL.	
	Original grant.	Modified grant.	Original grant.	Modified grant.	Original grant.	Modified grant.
	RS.	RS.	RS.	RS.	RS.	RS.
Military	8,67,000	7,80,300	1,33,000	1,19,700	10,00,000	9,00,000
Civil Buildings	3,49,926	3,14,933	1,32,471	1,19,224	4,82,397	4,34,157
Agricultural	6,27,022	5,65,130	9,63,454	8,67,109	15,91,376	14,32,239
Communications	6,91,636	5,95,330	11,44,330	10,29,897	18,38,966	16,25,277
Miscellaneous Public Improvements	64,950	58,455	26,745	24,070	91,695	82,525
	26,04,434	23,14,198	24,00,000	21,60,000	50,04,434	44,74,193
Establishment	...	...	...	...	17,87,494	16,34,527
Tools and Plant... ..	...	...	...	...	1,50,000	1,35,000
					69,41,928	62,47,735
State outlay on Guaranteed Irrigation Works	...	...	...	...	58,072	52,265
Do. do. Railways	...	...	...	...	1,54,255	1,38,830
					71,54,255	64,38,830
					Grand Total...	

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3. The outlay incurred under the various heads of service as compared with the modified grant is as follows :—

Heads of Service.	ORIGINAL WORKS.		REPAIRS.		TOTAL.		DIFFERENCE BETWEEN OUTLAY AND GRANT.	
	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Outlay less than grant.	Outlay more than grant.
Military ...	Rs. 7,80,300	Rs. 8,19,281	Rs. 1,19,700	Rs. 1,49,403	Rs. 9,00,000	Rs. 9,68,684	Rs.	Rs. 68,684
Civil Buildings ...	3,14,933	6,85,948	1,19,224	96,920	4,34,157	7,82,868	.....	3,48,711
Agricultural ...	5,65,130	4,50,008	8,67,109	8,75,364	14,32,239	13,31,374	1,00,867	19,474
Communications ...	5,95,380	6,05,316	10,29,897	10,00,487	16,25,277	16,05,803	.....	.....
Miscellaneous Public Improvements.	58,455	27,113	24,070	7,770	82,525	34,883	47,642	.....
	23,14,198	25,93,666	21,60,000	21,29,914	44,74,198	47,23,610	.....	2,49,412
Difference between outlay and grant...	Outlay more, 2,79,468		Outlay less, 30,086					
Establishment	...	...	...	...	16,38,537	15,01,434	1,37,103	.....
Tools and Plant	...	...	...	...	1,35,000	90,330	44,670	.....
Profit and Loss	...	...	...	...	.....	16,351	.....	16,351
Increase to Stock balances	...	...	...	Total...	62,47,735	63,31,725	.....	83,990
					.....	18,124	.....	18,124
Total Public Works Proper	...	...	...	...	62,47,735	63,49,849	.....	1,02,114
State outlay on Guaranteed Irrigation Works	...	...	...	...	52,265	29,837	22,428	.....
Do do Railways	...	...	...	...	1,38,830	4,25,753	.....	2,86,923
Add additional grants	...	...	...	Total...	64,38,830	68,05,444	.....	3,66,614
					4,75,000	.....	4,75,000	.....
Grand Total...	69,13,830	68,05,444					1,08,386	

4. And the following table shows the outlay compared with the grant as modified by re-appropriation of budget credits sanctioned by competent authority :—

Heads of Service.	ORIGINAL WORKS.		REPAIRS.		TOTAL.		DIFFERENCE BETWEEN OUTLAY AND GRANT.	
	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Outlay less than grant.	Outlay more than grant.
Military ...	Rs. 8,67,120	Rs. 8,19,281	Rs. 1,47,700	Rs. 1,49,403	Rs. 10,14,820	Rs. 9,68,684	Rs. 46,136	Rs.
Civil Buildings ...	6,76,337	6,85,948	1,02,120	96,920	7,78,457	7,82,868	.....	4,402
Agricultural ...	4,50,754	4,50,008	8,64,670	8,75,364	13,15,424	13,31,372	.....	15,948
Communications ...	5,67,914	6,05,316	9,88,051	10,00,487	15,55,965	16,05,803	.....	49,838
Miscellaneous Public Improvements	28,569	27,113	8,806	7,770	37,375	34,883	2,492	.....
	25,90,694	25,93,666	21,11,365	21,29,914	47,02,059	47,23,610	.....	21,551
Difference between outlay and grant :	Outlay more, 2,972		Outlay more, 18,579					
Establishment	...	...	...	...	15,91,121	15,01,434	92,687	.....
Tools and Plant	...	...	...	...	1,48,450	90,330	58,120	.....
Profit and Loss	...	...	...	...	.....	16,351	.....	16,351
Add increase to Stock balances	...	...	...	Total...	61,44,630	63,31,725	1,12,905	18,124
					.....	18,124	.....	.....
Grand Total for Public Works	...	...	...	...	64,41,630	63,49,849	91,781	.....
State outlay on Guaranteed Irrigation Works	...	...	...	...	35,370	29,837	5,533	
Do do Railways	...	...	...	...	4,33,830	4,25,753	8,072	
Grand Total...	69,13,830	68,05,444					1,08,386	

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5. The general result of the foregoing comparison is very satisfactory. Of the total Budget grant of 69 lakhs, 68 lakhs have been utilized, leaving only 1 lakh unexpended, and this appears to be owing partly to a larger proportion of the Establishment charges of the year having been debited to Local Funds than was originally intended, and partly to certain articles of stock for which double provision had been made, once under "Original Works," and again under "Tools and Plant," whilst the charge appears against the former head only.

6. Comparing the details of the expenditure with the original Budget programme, the result is as follows :—

ORIGINAL WORKS.

MILITARY.

	No. of works.	Grant for 11 months.	Outlay.
Works provided for in Budget-Estimate ...	37	Rs. 6,45,300	Rs.
Of which expenditure has been incurred on ...	22	5,51,317	5,99,125
The remainder on which no expenditure was incurred being.	15	93,983	...
Works not provided for in the Budget-Estimate on which expenditure has been incurred ...	38	...	1,58,776
Minor Works...	...	1,35,000	61,380
Excess outlay excluding Repairs ...	...	38,981	.....

7. The principal works entered in the Budget-Estimate on which expenditure has been incurred, are detailed below; the total outlay on each work compared with the sanctioned estimate being shown on one side, and the expenditure of the year compared with the Budget grant on the other :—

Amount of Estimate.	Total expenditure to end of 1866-67.	Works.	1866-67.	
			Grant for 11 months.	Outlay.
Rs. 19,840	Rs. 16,149	<i>Madras.</i>	Rs.	Rs.
		Alterations to criminal side of Grand Jail, and constructing cart-shed and guard-room for Commissariat stores ...	8,550	16,149
28,200	12,500	Quarters for Overseers attached to Gun-powder Manufactory ...	9,000	12,500
7,300	7,293	Improvements to quarters occupied by ditto ...	6,570	7,293
17,800	14,998	Additional solitary cells with an association-room for European troops in Fort ...	13,500	14,998
Not known.	5,023	Fives and Racket Court, Swimming-bath, and Gymnasium for the use of European Infantry Regiment ...	13,500	5,023
38,235	41,404	Soojee mill and bakery, with quarters for Staff Serjeant and cart and bullock-shed for Commissariat Department ...	15,435	26,404
37,800	41,098	Reserve Powder Magazine ...	7,020	21,235
		<i>Bangalore.</i>		
	7,79,873	Race-course barracks ...	1,57,500	1,63,412
1,05,200	95,326	Additions to old Dragoon barracks to fit them for occupation by a European Regiment ...	27,000	48,299
72,000	63,686	Ulsoor Water-supply project ...	18,000	13,472

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Amount of Estimate.	Total expenditure to end of 1866-67.	Works.	1866-67.	
			Grant for 11 months.	Outlay.
Rs. Not known.	Rs. 6,194	<i>Bangalore.—(Concluded.)</i>	Rs.	Rs.
84,100	39,537	Additions to married quarters for Sappers and Miners ...	6,300	6,194
		Soojee mill and bakery for Commissariat Department ...	13,500	20,715
1,39,533	1,21,817	<i>Cannanore.</i>		
91,740	46,696	Quarters for married troops ...	23,836	13,625
20,700	11,284	Artillery barracks ...	45,000	46,133
28,780	5,080	Grand Powder Magazine ...	13,500	11,284
		Commissariat godowns... ..	9,000	5,080
9,82,681	3,77,303	<i>Ootacamund.</i>		
		Lawrence Asylum buildings ...	1,22,966	1,33,970
5,560	4,326	<i>Bellary.</i>		
34,800	21,295	Armourer's shop for European Infantry Regiment ...	5,850	4,326
6,000	3,483	Ten new wash-houses for ditto ...	13,500	21,295
		Plunge-bath for Artillery ...	5,400	3,483

8. There is nothing in the foregoing statement which appears to call for remark, as the grants on the whole have been fairly utilized.

9. The Military works entered in the Budget-Estimate on which no expenditure was incurred during the year, are as follows:—

Stations.	Works.	Amount.	Total.	
Bellary ...	Regimental Workshop...	Rs. 4,500	Rs.	A
	Two swimming-baths ...	7,200		A
	Accommodation for workshops	5,400		A
	Musketry Instruction-room	4,500		
	Two day-rooms for women	5,400		
Madras ...	Latrines for Native Troops	3,132		
	Water-supply to bath-rooms in Fort ...	7,020	30,132	A
	Improvements to third-story of building occupied by Superintendent, Gun-Carriage Manufactory	2,259		
	Wash-houses, urinaries, and separate lavatories at Poonamallee	9,527		
	Bath-room and lavatory	2,520		
Bangalore	Petty works ...	2,340		
	Staff Serjeants' quarters for Native Infantry	4,185	23,666	
	Additions to Horse Artillery barracks	13,500		
Wellington	Office for the Commissariat Department	9,000		
	Military Prison ...		26,685	
Total ...			13,500	
			93,983	

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10. Of the foregoing list, those works marked A. seem to have been delayed for standard plans—*vide* paragraphs 5 and 8 of the Budget Orders of 1866-67. It does not appear why the other works have not been proceeded with.

11. Of the thirty-eight works not entered in the Budget-Estimate, twelve are works which were in progress at the beginning of the year, and which it is understood were omitted from the Budget-Estimate under the impression that they would have been completed before the close of the previous year. The amount expended on such works is about Rupees 50,000. Of the remainder, the majority are small works estimated to cost less than Rupees 5,000 each, and need not be noticed. The larger works undertaken during the year are as follows:—

	Estimate.	Outlay.
	Rs.	Rs.
Collar-maker's and Carpenter's Workshops at Bellary...	8,490	4,526
Alterations to Commissariat buildings at Madras ...	35,400	15,506
Warrant and Non-Commissioned Officers' quarters for the Ordnance and Commissariat Departments, Madras.	76,500	5,000
Re-roofing Palace at Mercara occupied by Troops ...	44,000	11,407
Artillery privies at Wellington ...	28,122	17,178

12. The expenditure on these works has been duly provided for by a re-appropriation of budget credits under competent authority.

CIVIL BUILDINGS.

	No. of works.	Grant for 11 months.	Outlay.
		Rs.	Rs.
Works provided for in Budget-Estimate ...	28	19,833	...
Of which expenditure has been incurred on ...	25	1,86,130	2,26,711
The remainder on which no expenditure was incurred being.	3	12,703	...
Works not provided for in the Budget-Estimate on which expenditure has been incurred ...	73	...	3,68,076
Minor Works ...	.....	1,16,100	91,161
Excess outlay ...	.....		3,71,015

13. The excess outlay under this head has been met partly by a special additional grant of Rupees 1,20,000 for Central Jails, and partly by duly authorized re-appropriations of budget credits.

14. Of the works in course of execution during the year, and for which provision was made in the Budget-Estimate, the following may be noticed:—

Works.	Grant for 11 months.	Outlay.
	Rs.	Rs.
Police Station, Ganjam...	3,600	1,981
" Vizagapatam ...	1,350	1,268
" Godavery ...	900	1,485
" Bellary... ..	1,800	962
" Cuddapah ...	900	430
" North Arcot... ..	2,700	819
" South Arcot ...	1,800	2,202
" Salem	1,350	406
" Trichinopoly ...	900	3,280
" Malabar	5,400	7,470
" Madura	1,350	1,493
" Coimbatore	3,600	3,744
Total ...	25,650	25,540

15. On twelve Police Stations as per margin, Rupees 25,540 have been expended against the aggregate grant for these works of Rupees 25,650.

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16. The following statement shows the expenditure incurred during the year on Court-houses and Jails provided for in the Budget, also the total outlay on these works as compared with the sanctioned estimate for each :—

Amount of Estimate.	Outlay to 1st April 1867.	Works.	1866-67.	
			Grant for 11 months.	Outlay.
RS.	RS.		RS.	RS.
5,750	5,499	<i>Court-houses.</i>		
15,760	13,579	Talook Cutcherry at Russelcondah ...	1,800	1,750
11,334	10,352	" " at Ramachend ...	12,221	13,579
14,400	13,738	" " at Ongole ...	1,971	1,858
8,400	7,540	Sub-Collector's Cutcherry at Konghien ...	8,100	6,950
			5,400	4,830
		<i>Jails.</i>		
1,86,000	1,98,887	Central Jail at Rajahmundry ...	39,311	38,344
3,76,000	3,28,684	" " at Coimbatore ...	45,000	75,213
60,324	43,178	Zillah Jail at Vizagapatam ...	18,000	19,497

17. The expenditure of 1866-67 on these works appears to have been very carefully estimated.

18. The following are the three works entered in the Budget-Estimate on which no expenditure was incurred during the year :—

Police Station, South Canara ...	RS. 2,700
Court-house, Ootacamund ...	5,185
Sub-Magistrate's Court-house, Darungabadi ...	4,818

12,703

19. It has not been stated why these works have not been proceeded with.

20. The seventy-three works not entered in the Budget-Estimate on which expenditure has been incurred during the year, may be classified as follows :—

	No.	Amount expended.
		RS.
1.—Works in progress at the beginning of the year completed or continued ...	13	52,375
2.—New works undertaken during the year ...	16	1,92,976
3.—Additions, alterations, and improvements to existing works ...	44	1,22,725
	73	3,68,076

21. The first item calls for no remark.

22. The new works undertaken during the year, with the estimated cost and expenditure incurred on each, are detailed below :—

	Estimate.	Outlay.
	RS.	RS.
Jails ...	1,38,000	19,249
	3,70,000	15,048
	2,93,625	23,298
	85,800	39,816
	80,000	19,638
	Not known...	578
		5,537
Police Buildings ...		

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	Estimate.	Outlay.
	RS.	RS.
Court-houses ...	7,700	1,931
	17,870	9,799
	53,830	15,000
Churches ...	Not known ...	4,505
		5,000
Burial-ground wall ...	19,640	3,247
Lunatic Asylum ...	5,00,000	20,029
Post Office ...		1,401
People's Park works ...	Not known ...	5,000

23. The estimates for the Central Jail at Trichinopoly, and for the Lunatic Asylum at Madras, amounting* to Rupees 3,70,000 and Rupees 5,00,000, respectively, do not appear to have been submitted to the Government of India for sanction.

24. The item Rupees 5,000 for constructing certain works in the People's Park at Madras, is apparently a Local Fund charge, and belongs properly to the class of "Miscellaneous Public Improvements," under which head there is a further charge on this account of Rupees 4,350, see paragraph 39. I should observe, however, that the Government of India have allowed, during the current year, an appropriation of Rupees 4,000 from Imperial Funds for this work on the representation of the Local Government that no further outlay from this source would be permitted. This may, perhaps, be held as a sufficient sanction for the previous expenditure.

25. The construction of the Church at Ootacamund has been sanctioned by the Government of India—*vide* Public Works Department letter, No. 191C, dated 7th March 1867.

26. As regards the expenditure incurred on additions and alterations to existing buildings, it will be sufficient to notice that the greater part of the amount was expended on the improvement of Jails and other Judicial buildings. The whole outlay has been properly provided for.

AGRICULTURAL.

	No. of works.	Grant for 11 months.	Outlay.
		RS.	RS.
Works provided for in the Budget-Estimate on all of which expenditure has been incurred ...	25	3,71,630	3,27,812
Expenditure on works for which no provision was made in the Budget-Estimate ...	24	...	60,204
Minor Works ...	...	1,93,500	67,992
Short outlay ...	...		1,09,122

27. The short outlay under this head, which it will be observed is due entirely to the small amount spent on minor works, has been applied to increase the grants for other services where necessary, the largest portion having been spent on "Civil Buildings."

28. The following is a statement of the Agricultural works provided for in the Budget-Estimate which were under execution during the year, the grants and

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outlay of 1866-67 being shown on one side, and the total outlay incurred on each work, as compared with the sanctioned estimate, on the other:—

Amount of Estimate.	Outlay to 1st April 1867.	Works.	Grant for 11 months.	Outlay.
RS.	RS.		RS.	RS.
3,00,000	2,78,029	<i>Irrigation Works in Godavery.</i>		
1,04,000	24,462	Raising the Godavery Anicut...	66,145	50,006
		Works for the cross drainage of the Ellore High-Level Canal ...	27,000	21,462
4,04,000	3,02,491	Total ...	93,145	71,468
6,11,759	60,411	Madras Water-Works ...	99,720	61,411
		<i>Kistna District.</i>		
2,90,214	2,93,193	Channel from Peddanudlapoody to Nizampatam	8,292	4,006
1,46,479	1,09,513	Channel from Vullabapooram to tide-water ...	22,500	13,793
2,76,404	1,72,374	Sloping down the banks of the Seetanagram Main Canal ...	14,400	18,553
27,800	19,013	Lock at Doogeralla to connect the Nizampatam Canal and Commanoor Channel ...	9,000	13,734
1,85,460	75,289	Extending the Commanoor Channel and subsidiary works ...	27,000	24,117
1,04,050	95,475	Widening the lower portion of the Poolair Channel ...	12,509	12,493
56,910	32,890	Improving and strengthening the eastern embankment of the Kistna ...	4,300	4,499
39,710	25,412	Clearing and improving channels, raising and strengthening embankments, and other petty works in this district ...	7,496	5,036
		Total ...	1,05,697	96,233
		<i>Nellore District.</i>		
59,600	53,626	Excavating an irrigation canal from Nellore to Kistnapatam ...	1,800	3,000
17,100	13,972	Improving Nellore tank ...	4,500	5,790
16,400	11,032	Improving embankment along south margin of the Pennair river ...	5,400	5,210
13,410	13,783	Embankment along right of ditto... ..	2,869	3,560
		Total ...	14,569	17,560
		<i>Coimbatore District.</i>		
58,318	4,198	Masonry sluices in Khodupallay channel	8,404	1,499
20,067	3,004	Ditto in Arkencottah channel ...	2,740	1,004
6,500	5,271	Head-sluice for Arkencotta channel ...	1,350	271
6,672	4,289	129 sluices (distributing) to irrigate channels in Caroor ...	3,176	2,316
5,358	5,059	Ditto ditto in Darapooram... ..	3,130	3,105
		Total ...	18,800	8,216
90,000	79,673	Sluice and seven arches, and completing an additional laterite and rough stone apron wall with other improvements to the south branch of the Lower Coleroon Anicut ...	27,000	51,149

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Ganjam ...	RS. 831
Godavery ...	12,810
Kistna ...	298
Nellore ...	1,578
North Arcot ...	104
South Arcot ...	5,100
Tanjore ...	8,222
Trichinopoly ...	13,773
Coimbatore ...	5,088
Famine Works ...	17,178
	64,982

Deduct outlay from private contributions, 4,778
60,204

29. The works not provided for in the Budget-Estimate on which an expenditure of Rupees 60,204 has been incurred, consist chiefly of additions, alterations, and improvements to existing works; the localities and the amount spent in each are shown in the margin.

30. It will be observed that the amount expended under this head on Famine Relief works amounts to Rupees 17,178 only, the total expenditure by Public Works Officers on this account being about Rupees 40,600.* The smallness of this amount is owing to the greater part of the Famine Relief works in Madras having been carried out by the Civil Department for which no accounts have been rendered to the Public Works Department as yet.

COMMUNICATIONS.

	No. of works.	Grant for 11 months.	Outlay.
		RS.	RS.
Number of works provided for in Budget-Estimate ...	52	4,69,380	...
Of which expenditure has been incurred on ...	50	4,55,880	4,08,451
The remainder on which no expenditure was incurred being ...	2	13,500	...
Expenditure incurred on works for which no provision was made in the Budget-Estimate ...	50	1,26,000	1,62,907
Minor Works... ..	...	...	33,958
Excess outlay ...	...	...	9,936

31. The only items under this head which appear to call for remark are as follows:—

Trunk Road No. VI.—Five separate estimates appear to have been sanctioned by the Madras Government for this road, viz.:—

1.—Masonry works between Soobaram and Chittavalsa, Vizagapatam District ...	RS. 36,861
2.—Section between Seetanagaram and Guntoor, Kistna District ...	26,077
3.—Section between 45th and 95th miles, Nellore District ...	43,714
4.—Section across the Moorsanar Valley, ditto ...	68,330
5.—Masonry works between 45th and 95th miles, ditto ...	1,02,350
Total ...	2,77,332

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If the above estimates are all for the same line of road, they should have been submitted to the Government of India for sanction, the aggregate amount being in excess of two lakhs of Rupees—*vide* Budget Rules, paragraph 55.

The sum allotted for expenditure on this road during 1866-67 was Rs. 38,559, which has been nearly all utilized, the actual expenditure of the year being Rupees 37,337.

II. *Trunk Road No. VII.*—This road appears to have been in progress since 1861-62. The sanctioned estimate amounts to Rupees 88,708, and the expenditure to end of 1866-67 to Rupees 55,000. The grant for 1866-67 was Rupees 5,400, of which only Rupees 2,000 have been spent. The progress seems slow.

III. *Railway Feeders.*—The grants for these amounted to Rupees 56,232, against which there has been an outlay of Rupees 45,322.

IV. The outlay on the Neilgherry Hill roads, as compared with the sanctioned estimates and grants for 1866-67, is shown below:—

Estimate.	Total outlay.	Roads.	Grant for 11 months	Outlay of 1866-67.
RS.	RS.		RS.	RS.
2,40,000	1,16,873	Coonoor Ghaut ...	27,000	55,961
72,100	34,616	Burghur Ghaut...	13,500	8,500
81,400	31,114	Goodalore Ghaut	13,500	12,355

V. *Road from Karconghaut to Tippacadoo.*—This road appears to be divided into three sections, for each of which a separate estimate has been sanctioned by the Government of Madras, the aggregate amount of the three being, as shown in the margin, Rupees 2,98,874; apparently, therefore, these estimates should have been submitted to the Government of India for sanction under the rules quoted above in paragraph 31, item I.

	Estimate.
	RS.
* Karconghaut	1,07,400
From Karconghaut to Goodalore	64,086
From Goodalore to Tippacadoo	58,388
Total ..	2,29,874

The total outlay on these three sections in 1866-67 was 35,648, against an aggregate grant of Rupees 30,600. The total expenditure incurred on the same road up to the end of 1866-67 amounted to Rupees 1,16,732.

VI. The outlay on the following roads in the Malabar District has fallen considerably short of the grants as shown in each case:—

	Grant.	Outlay.
	RS.	RS.
Road from Calicut to Palghaut <i>via</i> Mundoor ...	9,000	5,548
Earth-work below Karconghaut	7,391	2,525
Two Bridges below do. ...	11,700	3,474
Tambracherry Ghaut ...	50,772	19,697
Road between Vintry and Kalpatty ...	9,000	1,749
Road from Kalpatty to Sultan's Battery	6,300	800
The cause of this short outlay has not been stated.		

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	RS.	
Road from Majagooda to Sunkerakole	9,000	32. The two works entered in the
Petta Ghaut Road at Vizagapatam ...	4,500	Budget-Estimate on which no expen-
	13,500	diture was incurred during the year, are
		noted in the margin.

33. As regards the road from Majagooda to Sunkerakole it may be noticed that the expenditure incurred on this work up to end of 1865-66 amounted to Rupees 36,845, against a sanctioned estimate of Rupees 49,700. There is nothing to show why the grant for 1866-67 has not been utilized.

34. Of the amount, Rupees 1,62,907 expended on works not provided for in the Budget-Estimate, upwards of Rupees 70,000 were applied to the completion of thirteen works which were in progress at the beginning of the year, and which need not therefore be detailed.

35. The only work of importance undertaken during the year in addition to those entered in the Budget is the Canal from Chilka Lake to Ganjam, for which a special grant of Rupees 60,000 was sanctioned. Of this amount, only Rs. 15,000 have been spent. This work was undertaken chiefly for the purpose of relieving the people of the district who were suffering from the effects of the famine; its estimated cost is Rupees 1,18,200.

	Outlay. 1866-67.	
	RS.	
Improvements to roads in the Madras District	4,266	36. There are a few small works in this list, as per margin, which appear to be properly chargeable to Local Funds.

Forming a roadway and embankment on the bed of the Mutatour River in the South Arcot District ...	2,950	37. About Rupees 30,000 were spent on additions and improvements to existing works, and Rupees 22,000 on Famine Relief Works of a miscellaneous character. It will have been seen from paragraph 30 that the expenditure on this latter class of works (exclusive of the Chilka Lake Canal referred to above)
Road from Tranquebar to Kanekat ...	1,452	
Road to Bowally in Malabar District	1,509	
Improvements to two bridges in the Malabar District ...	3,924	
Five timber Platform-bridges on District roads, South Canara ...	13,025	
District roads and bridges in the Salem District ...	3,131	

by Officers of the Public Works Department in Madras, amounted to Rs. 40,600.

38. The whole of the outlay not specifically provided for in the Budget-Estimate appears to have been fully covered by re-appropriations of budget credits.

MISCELLANEOUS PUBLIC IMPROVEMENT.

	No. of works.	Grant for 11 months.	Outlay.
		RS.	RS.
Works provided for in the Budget-Estimate	3	13,455	8,381
Works not so provided for	6	...	18,643
Minor Works...	...	45,000	4,047
	...	58,455	31,071
Deduct contributions	...	...	3,958
	...	58,455	27,113
Short outlay, excluding Repairs	...		31,342

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38a. There are only two works under this head of any importance, viz:—

Estimate.	Total outlay.		Grant for 11 months.	Outlay of 1866-67.
RS. 18,080	RS. 16,379	Good-water channel from Sultanagaram Bridge to the town of Masulipatam ...	RS. 5,598	RS. 5,452
18,650	6,000	Extension of Good-water Channel within the town ...	...	6,000
43,340	27,635	Cutting inner angle of the Paumben Reef Channel ...	6,300	2,632

The first two items form properly only one work.

39. One of the items not specifically provided for in the Budget-Estimate is a payment of Rupees 4,350 to the Municipal Commissioners for improvements to the People's Park. The aggregate payments on this account during the year have amounted to Rupees 9,350* which, as already remarked in paragraph 24 of this Report, appears to be properly chargeable to Local Funds.

40. The following is an abstract statement showing for all heads the number of original works on which expenditure has been incurred during the year, as compared with the budget programme:—

	No. of works.	Grant for 11 months	Outlay.
Works provided for in the Budget-Estimate	...	RS.	RS.
Of which expenditure has been incurred on	145	16,98,528	15,70,190
The remainder on which no expenditure was incurred, being	125	15,78,412	...
Expenditure incurred on works for which no provision was made in the Budget-Estimate	20	1,20,126	...
Minor Works...	191	6,15,600	7,64,643
Excess outlay	...	...	2,53,538
	...	2,79,128	...

41. From this it will be seen that of 145 works provided for in the Budget-Estimate, 125 have been carried out to the full extent of the budget provision, which is very satisfactory. Only twenty of the smaller works have been left in abeyance. The latter group, as also the works undertaken without specific budget provision, having already been referred to in detail under each of the prescribed heads of service, they need no further notice here.

42. The following table exhibits the grants and expenditure for this head of service for the last three years as compared with the allotment for the current year:—

Heads of Service	1864-65.		1865-66.		1866-67.		Grant for 1867-68
	Grant.	Outlay.	Grant	Outlay.	Grant for 11 months	Outlay for 11 months	
Military	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Civil Buildings	2,29,047	70,503	1,51,700	72,224	1,35,000	61,320	1,08,000
Agricultural	1,88,419	74,013	1,19,250	84,725	1,16,100	91,101	1,00,000
Communications	1,08,171	76,883	1,73,603	88,019	1,28,500	67,692	2,00,000
Miscellaneous Public Improvements	1,36,375	35,470	1,32,060	32,416	1,26,000	33,455	70,000
	9,027	1,846	40,000	1,446	45,000	4,047	5,000
	6,71,312	2,58,737	6,16,663	2,80,632	6,16,600	2,58,838	4,80,000

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43. These figures would seem to indicate that the demand for Minor Works is generally over-estimated.

REPAIRS.

44. The following table shows the grants and outlay for this head of service for the last three years:—

Heads of Service.	1864-65.		1865-66.		ELEVEN MONTHS 1866-67.			DIFFERENCE BETWEEN OUTLAY AND GRANT FOR 1866-67.	
	Grant	Outlay.	Grant	Outlay.	Original grant for 11 months.	Grant as modified by re-appropriations.	Outlay.	Outlay less than grant.	Outlay more than grant.
Military	RS. 1,31,314	RS. 1,45,406	RS. 1,32,856	RS. 1,43,230	RS. 1,19,700	RS. 1,47,709	RS. 1,49,403	RS. 5,209	RS. 1,694
Civil Buildings	1,50,865	1,10,479	1,35,984	84,482	1,19,224	1,02,129	96,920	...	...
Agricultural	10,85,281	11,05,409	10,00,000	9,21,693	8,67,109	8,64,670	8,75,364	...	10,694
Communications	11,02,245	11,39,286	12,00,615	10,82,614	10,29,897	9,88,051	10,00,487	...	12,436
Miscellaneous Public Improvements	30,295	27,561	30,545	19,248	24,070	8,806	7,770	1,036	...
	25,00,000	25,28,141	25,00,000	22,51,417	21,60,000	21,11,365	21,29,914	...	18,579

45. As showing how the expenditure on Military repairs is incurred, the following figures are given:—

	1864-65.	1865-66.	Eleven months of 1866-67.
	RS.	RS.	RS.
Repairs to Cantonment Roads, Bellary	...	4,207	3,947
" " Bangalore	5,499	6,000	6,000
Repairs to roads within Military limits, Madras	...	...	14,893
Repairs to Military buildings, Bellary	5,332	...	3,542
" " Wellington	5,172	6,094	5,619
" " Cannanore	6,380	1,397	...
" " Madras	17,559	8,328	7,246
Repairs to Fortifications, Madras	...	...	...
Aggregate of expenditure on repairs incurred against estimates amounting to Rupees 2,500 and under in each case.	1,05,464	1,17,254	1,08,156
	1,45,406	1,43,280	1,49,403

46. The following table is an abstract of the expenditure on Agricultural repairs during the last three years:—

	1864-65.	1865-66.	Eleven months of 1866-67.
	RS.	RS.	RS.
Repairs to works in the Delta of the Godavery	92,408	93,276	58,479
" " Kistna	93,260	67,991	36,509
" " to tanks in various Districts	73,547	43,165	89,606
" " to Irrigation Channels in various Districts	46,196	51,962	52,633
" " to Anicuts in various Districts	20,765	22,751	12,363
Aggregate expenditure on repairs against estimates, amounting to Rupees 2,500 and under each	7,79,233	6,42,548	6,25,774
Total	11,05,409	9,21,693	8,75,364

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47. As showing the cost of keeping the roads in the Madras Presidency in order, the following figures are given :—

	1864-65.	1865-66.	Eleven months of 1866-67.
<i>Trunk Roads—</i>			
Repairs to Trunk Road No. 1 ...	RS. 45,218	RS. 39,197	RS. 41,056
" " " 2 ...	7,250	6,396	9,804
" " " 3 ...	4,426	3,961	4,115
" " " 4 ...	38,268	19,772	18,258
" " " 5 ...	19,593	18,440	23,520
" " " 6 ...	64,807	48,893	54,240
" " " 7 ...	6,899	12,015	6,568
" " " 8 ...	59,570	41,931	48,402
" " " 9 ...	9,789	8,580	5,510
" " " 10 ...	12,800	10,725	9,695
" " " 11 ...	29,195	17,169	12,744
" " " 12 ...	4,675	5,177	4,218
" " " 13 ...	...	...	4,304
<i>District Roads—</i>			
Ganjam District ...	10,250	7,683	17,750
Vizagapatam District ...	9,128	12,245	11,590
Kistna " ...	18,368	6,775	2,199
Nellore " ...	12,452	9,764	12,077
Cuddapah District ...	55,863	45,251	29,265
Bellary " ...	34,582	57,850	50,213
Kurnool " ...	30,381	33,280	28,726
Madras " ...	21,384	18,512	13,976
North Arcot " ...	12,105	14,060	13,354
South Arcot " ...	37,759	22,204	35,359
South Canara " ...	29,658	18,930	17,266
Salem " ...	24,552	20,745	20,139
Coimbatore " ...	44,692	55,161	45,392
Tanjore " ...	27,074	16,767	16,298
Malabar " ...	34,114	43,511	41,220
Trichinopoly " ...	31,036	27,434	16,879
Madura " ...	26,921	25,918	21,740
Tinnevely " ...	27,070	38,260	46,856
Aggregate expenditure on repairs against estimates amounting to Rupees 2,500 and under each ...	2,67,337	3,09,249	2,75,632

ESTABLISHMENT.

48. The original grant for this head of service was Rs. 16,38,537
The modified grant was ... 15,94,121
The outlay has been ... 15,01,434
So that there has been a saving of ... 92,687

49. The Controller of Public Works Accounts attributes this saving to two causes, viz. :—

1st.—To a charge of ... Rs. 77,000
having been made to Local Funds instead of as provided for in the Budget-Estimate, ... 40,556
the increased charge of ... 36,444
is due to a greater expenditure having been incurred from Local Funds by Officers of the Public Works Department than that contemplated in the Budget-Estimate, thus increasing the charges to those funds for Establishment, and reducing correspondingly those to Imperial Funds.

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2nd.—To a charge of Rupees 19,193 for Petty Establishment for Local Fund works having been made in the Imperial Budget-Estimate instead of in the Local Fund Estimate.

50. The Government of Madras in reviewing* the operations of the year, have expressed disappointment at finding that the saving under this head was not anticipated by the Controller, and

* See their Resolution, No. 2,363, dated 5th August 1867.
applied to increase the grants for the works in progress.

TOOLS AND PLANT.

51. The short outlay under this head amounts to Rupees 58,120, and is explained to be due to the grant for this service having provided for articles of stock chargeable to works. For the future such provision should be made not under Tools and Plant, but in the grant for the works for which the stock is required.

PROFIT AND LOSS.

52. The charges under this head are thus analysed :—

	RS.
1.—Loss of cash ...	1,565
2.—Loss of stock ...	269
3.—Depreciation of stock...	14,098
4.—Value of stock used in previous years but not charged to works...	419

Total ... 16,351

53. All these charges have been sanctioned by the Government of Madras, it being within their competency to do so, but it may be remarked that Items Nos. 2 to 4 are not proper Profit and Loss charges, but should have been adjusted by an increase to stock rates, or by a direct charge to work.

STATE OUTLAY ON GUARANTEED IRRIGATION WORKS.

54. The following table exhibits the grants and outlay under this head :—

	Original grant for eleven months.	Grant as modified.	Outlay.	DIFFERENCE BETWEEN GRANT AND OUTLAY.	
				Outlay less than grant.	Outlay more than grant.
	RS.	RS.	RS.	RS.	RS.
Civil Establishment ...	10,349	10,349	5,910	4,439	
Establishment control...	24,550	24,550	22,839	1,711	
Purchase of land ...	17,366	471	1,088		617
Total ..	52,265	35,370	29,837	5,533	

STATE OUTLAY ON GUARANTEED RAILWAYS.

55. The following table shows that the grant for this head of service has been very closely worked up to :—

	Original grant for eleven months.	Grant as modified.	Outlay.	DIFFERENCE BETWEEN OUTLAY AND GRANT	
				Outlay less than grant.	Outlay more than grant.
	RS.	RS.	RS.	RS.	RS.
Establishment control ...	46,450	50,329	46,360	3,969	
Civil Establishment...	92,380	3,83,501	3,78,921	4,580	477
Purchase of land ...					
Total ...	1,38,830	4,33,830	4,25,758	8,072	

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OUTLAY FROM LOCAL FUNDS BY OFFICERS OF THE PUBLIC WORKS DEPARTMENT.

56. This has amounted to Rupees 8,46,996 as per following detail:—

Heads of Service.	Original Works.	Repairs.	Total.
	RS.	RS.	RS.
Civil Buildings ..	73,986	1,782	75,768
Communications...	4,55,253	1,92,991	6,48,244
Miscellaneous Public Improvements...	24,580	1,480	26,060
	5,53,819	1,96,253	7,50,072
	Establishment.		96,193
	Tools and Plant...		731
	Total		8,46,996

<i>Original Works.</i>			
Civil Buildings	...	...	850
Agricultural ..	...	...	4,778
Miscellaneous Public Improvements	...	...	3,958
			9,586
<i>Repairs.</i>			
Communications	...	...	9
			9,675

57. In addition to this, a small expenditure of Rupees 9,675 has been incurred from private contributions.

PUBLIC WORKS REVENUE.

58. The following is an abstract of the receipts from this source as compared with the Budget and Regular Estimate:—

	ACTUAL RECEIPTS OF THE YEAR.			Budget Estimate.	Regular Estimate.
	In the Public Works Department.	In the Civil and Military Departments.	Total.		
	RS.	RS.	RS.	RS.	RS.
Tolls, dues, fees, fines, and refunds...	67,036	3,861	70,897	60,650	55,000
Rents of buildings.	4,030	31,180	35,210	379	20,700
Sales of produce	9	...	9	500	750
Sales of buildings and Tools and Plant...	9,437	4,138	33,575	65,194	46,000
Canal Collections	...	...	...	77,245	...
Total	1,00,512	39,179	1,39,691	2,03,963	1,22,450

59. It will be observed that nothing has been credited to Imperial revenues on account of Canal collections. This is explained to be due to its having been ruled that those collections were to be credited to Local Funds. But this has only been ordered to be done for the Coast, and not for the Delta Canals. There are, however, doubts as to whether the revenue from the latter source has not been credited to the Imperial revenues under the heading Tolls, Dues, Fees, Fines, and Refunds. On this point a reference has been recently made to the Government of Madras.

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1. OBSERVATIONS.—His Excellency the Governor General in Council observes that the result of the operations of the Public Works Department of the Madras Presidency for the year 1866-67, as shown by the foregoing Report, is, on the whole, very satisfactory.

2. The estimates for the Jail at Trichinopoly, and for the Lunatic Asylum at Madras, are stated roughly to amount to Rs. 3,70,000 and Rs. 5,00,000 respectively, and a large expenditure has already been incurred on the works. The projects appear to require the sanction of the Government of India, and the estimates should be submitted accordingly as soon 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. McCLEERY, C. E., *Offg. Asst. Secy.
for Secy. to the Govt. of India.*

No. 326. ORDER THEREON, 17th December 1867, No. 3,899.

ACCOUNT, No. 29.

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

2. The Superintending Engineers of the 4th and 6th Divisions will expedite the submission of the plans and estimates for the works referred to in paragraph 2. (True Extract.)

Colonel, R. E.,
Secretary to Government.

To the Superintending Engineers.
" Controller of Public Works Accounts.
To Captain Kennedy.

Exd. T. O'Connor.

No. 1040 A.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.

SIMLA, OCTOBER 29, 1867.

Orders on the Madras Annual Appropriation and Outlay Account for
1866-67.

Read the following:—

Report by MAJOR J. J. McLEOD INNES, V. C., R. E., Officiating Accountant General, Public
Works Department, on the Madras Annual Appropriation and Outlay Account for 1866-67,—
No. 1144, dated 19th October 1867.

	FOR PUBLIC WORKS PROPER.	FOR STATE OUTLAY ON GUARANTEED IRRIGATION WORKS.	FOR STATE OUTLAY ON GUARANTEED RAILWAYS.	TOTAL.
	Rs.	Rs.	Rs.	Rs.
The original Imperial Public Works Budget grant assigned to Madras for 1866-67 was ...	69,41,928	58,072	1,54,255	71,54,255
Owing to change of year this was reduced to ...	62,47,735	52,265	1,38,830	64,38,830
During the course of the year the grant was increased by ...	1,96,895	...	2,95,000	4,91,895
Total ...	64,44,630	52,265 16,895	4,33,830 ...	69,30,725 16,895
And reduced by ...	...	...	...	...
Thus leaving the net grant at Against which the outlay of the year has been ...	64,44,630 63,49,849	35,370 29,837	4,33,830 4,25,758	69,13,830 68,05,444
So that the outlay has fallen short of the grant by ...	94,751	5,533	8,072	1,08,356

or 1.6 per cent.

To The Secy to the Govt of Madras
P.W. Department.
So Permitted.

(2)

2. The following Table shows the original grant assigned to Madras for 1966-67, compared with the grant as reduced owing to change of official year :—

HEADS OF SERVICE.	ORIGINAL WORKS.		REPAIRS.		TOTAL.	
	Original grant.	Modified grant.	Original grant.	Modified grant.	Original grant.	Modified grant.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Military	8,67,000	7,80,300	1,33,000	1,19,700	10,00,000	9,00,000
Civil Buildings	3,49,926	3,14,933	1,32,471	1,19,224	4,82,397	4,34,157
Agricultural	6,27,922	5,65,130	9,63,454	8,67,109	15,91,376	14,32,239
Communications	6,94,636	5,95,380	11,44,330	10,29,897	18,38,966	16,25,277
Miscellaneous Public Improvements	64,950	58,455	20,745	24,070	91,695	82,525
	26,04,434	23,14,198	24,00,000	21,60,000	50,04,434	44,74,198
ESTABLISHMENT					17,67,494	16,39,537
TOOLS AND PLANT					1,50,000	1,35,000
STATE OUTLAY ON GUARANTEED IRRIGATION WORKS					69,41,928	62,47,735
STATE OUTLAY ON GUARANTEED RAILWAYS					58,072	52,265
					1,54,255	1,38,530
GRAND TOTAL					71,54,255	64,38,830

3. The outlay incurred under the various heads of service as compared with the modified grant is as follows :—

HEADS OF SERVICE.	ORIGINAL WORKS.		REPAIRS.		TOTAL.		DIFFERENCE BETWEEN OUTLAY AND GRANT.	
	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Outlay less than grant.	Outlay more than grant.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Military	7,80,300	8,19,281	1,19,700	1,49,403	9,00,000	9,68,684	..	68,684
Civil Buildings	3,14,933	6,85,948	1,19,224	96,920	4,34,157	7,82,868	..	3,48,711
Agricultural	5,65,130	4,56,008	8,67,109	8,75,364	14,32,239	13,31,372	1,00,867	..
Communications	5,95,380	6,05,316	10,29,897	10,00,487	16,25,277	16,05,803	19,474	..
Miscellaneous Public Improvements	58,455	27,113	24,070	7,770	82,525	34,883	47,642	..
	23,14,198	25,93,666	21,60,000	21,29,944	44,74,198	47,23,610	..	2,49,412
Difference between outlay and grant	Outlay more, 2,79,468	Outlay less, 30,056						
ESTABLISHMENT					16,38,537	15,01,434	1,37,103	..
TOOLS AND PLANT					1,35,000	90,330	44,670	..
PROFIT AND LOSS					..	16,351	..	16,351
INCREASE TO STOCK BALANCES					62,47,735	63,31,725	..	83,990
TOTAL PUBLIC WORKS PROPER					..	18,124	..	18,124
STATE OUTLAY ON GUARANTEED IRRIGATION WORKS					62,47,735	63,49,849	..	1,02,114
STATE OUTLAY ON GUARANTEED RAILWAYS					52,265	29,837	22,428	..
					1,38,830	4,25,758	..	2,86,928
ADD ADDITIONAL GRANTS					64,38,830	68,05,444	..	3,66,614
					4,75,000	..	4,75,000	..
GRAND TOTAL					69,13,830	68,05,444	1,08,386	..

(3)

4. And the following table shows the outlay compared with the grant as modified by re-appropriation of budget credits sanctioned by competent authority :—

HEADS OF SERVICE.	ORIGINAL WORKS.		REPAIRS.		TOTAL.		DIFFERENCE BETWEEN OUTLAY AND GRANT	
	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Outlay less than grant.	Outlay more than grant.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Military	8,67,120	8,19,281	1,47,709	1,49,403	10,14,829	9,68,684	46,145	..
Civil Buildings	6,76,337	6,85,948	1,02,129	96,920	7,78,466	7,82,868	..	4,402
Agricultural	4,50,751	4,56,008	8,64,670	8,75,364	13,15,424	13,31,372	..	15,948
Communications	5,67,914	6,05,316	9,88,051	10,00,487	15,55,965	16,05,803	..	49,838
Miscellaneous Public Improvements	28,560	27,113	8,806	7,770	37,375	34,883	2,492	..
	25,90,694	25,93,666	21,11,365	21,29,944	47,02,059	47,23,610	..	21,551
Outlay more, 2,972			Outlay more, 18,579					
Difference between outlay and grant					15,94,121	15,01,434	92,687	..
ESTABLISHMENT					1,48,450	90,330	58,120	..
TOOLS AND PLANT					..	16,351	..	16,351
PROFIT AND LOSS					64,44,630	63,31,725	1,12,905	..
					..	18,124	..	18,124
ADD INCREASE TO STOCK BALANCES					64,44,630	63,49,849	94,781	..
GRAND TOTAL FOR PUBLIC WORKS					35,370	29,837	5,533	..
STATE OUTLAY ON GUARANTEED IRRIGATION WORKS					4,33,830	4,25,758	8,072	..
STATE OUTLAY ON GUARANTEED RAILWAYS					69,13,830	68,05,444	1,08,386	..
GRAND TOTAL								

5. The general result of the foregoing comparison is very satisfactory. Of the total Budget grant of 69 lakhs, 68 lakhs have been utilized, leaving only 1 lakh unexpended, and this appears to be owing partly to a larger proportion of the Establishment charges of the year having been debited to Local Funds than was originally intended, and partly to certain articles of stock for which double provision had been made, once under "Original Works," and again under "Tools and Plant," whilst the charge appears against the former head only.

6. Comparing the details of the expenditure with the original Budget programme, the result is as follows :—

ORIGINAL WORKS.	No. OF WORKS	GRANT FOR 11 MONTHS		OUTLAY.
		Rs.	Rs.	
		Rs.	Rs.	
Works provided for in Budget-Estimate	37	6,45,300	5,99,125	..
Of which expenditure has been incurred on	22	5,51,317	..	..
The remainder on which no expenditure has been incurred	15	93,983	..	..
Works not provided for in the Budget-Estimate on which expenditure has been incurred	38	..	1,58,776	..
Minor Works	..	1,35,000	61,380	..
Excess outlay excluding Repairs	..	..	38,981	..

7. The principal works entered in the Budget-Estimate on which expenditure has been incurred, are detailed below ; the total outlay on each work compared with the sanctioned

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estimate being shown on one side, and the expenditure of the year compared with the Budget grant on the other:—

AMOUNT OF ESTIMATE.	TOTAL EXPENDITURE TO END OF 1866-67.	WORKS	1866-67.	
			GRANT FOR 11 MONTHS	OUTLAY.
Rs.	Rs.		Rs.	Rs.
19,840	16,149	<i>Madras.</i>		
28,200	12,500	Alterations to criminal side of Grand Jail, and constructing cart-shed and guard room for Commissariat stores	8,550	16,149
7,300	7,293	Quarters for Overseers attached to Gun-powder Manufactory	9,000	12,500
17,800	14,998	Improvements to quarters occupied by ditto	6,570	7,293
Not known	5,023	Additional solitary cells with an association-room for European troops in Fort		
38,235	41,404	Fives' and Racket Court, Swimming-bath, and Gymnasium for the use of European Infantry Regiment	13,500	14,998
37,800	41,098	Soojee mill and bakery, with quarters for Staff Sergeant, and cart and bullock-shed for Commissariat Department	13,500	5,023
		Reserve Powder Magazine	15,135	25,404
			7,020	21,235
		<i>Bangalore.</i>		
1,05,200	7,79,873	Race-course barracks		
	95,326	Additions to old Dragoon barracks to fit them for occupation by a European Regiment	1,57,500	1,63,412
72,000	63,686	Ulsoor Water-supply project	27,000	49,299
Not known	6,194	Additions to married quarters for Sappers and Miners	18,000	13,472
84,100	39,537	Soojee mill and bakery for Commissariat Department	6,300	6,194
			13,500	20,715
		<i>Cannanore.</i>		
1,39,533	1,21,817	Quarters for married troops		
91,740	46,696	Artillery barracks	13,836	13,625
20,700	11,284	Grand Powder Magazine	45,000	46,133
23,780	5,080	Commissariat godowns	13,500	11,244
			5,000	5,080
		<i>Ootacamund.</i>		
9,82,681	3,77,303	Lawrence Asylum buildings	1,22,966	1,33,970
		<i>Bellary.</i>		
5,560	4,326	Armourer's shop for European Infantry Regiment	5,850	4,326
31,800	21,295	Ten new wash-houses for ditto	3,500	21,295
6,000	3,483	Plunge-bath for Artillery	5,400	3,483

8. There is nothing in the foregoing statement which appears to call for remark as the grants on the whole have been fairly utilized.

9. The Military works entered in the Budget-Estimate on which no expenditure was incurred during the year, are as follows:—

STATIONS.	WORKS.	AMOUNT.		TOTAL.
		Rs.	Rs.	
Bellary ..	Regimental Workshop			
	Two swimming-baths	4,500		A
	Accommodation for workshops	7,200		
	Musketry instruction room	5,400		A
	Two day-rooms for women	4,500		A
	Latrines for Native Troops	5,400		
Madras ..	Water-supply to bath-rooms in Fort	3,132		
	Improvements to third-storey of building occupied by Superintendent,			
	Gun-Carriage Manufactory	7,020	30,132	A
	Wash-houses, urinals, and separate lavatories at Poonamallee	2,259		
	Bath-room and lavatory	9,527		
	Petty works	2,520		
		2,340		
Bangalore ...	Staff Sergeants' quarters for Native Infantry			
	Additions to Horse Artillery barracks	4,185	23,666	
	Office for the Commissariat Department	18,500		
Wellington	Military Prison	9,000		
			26,685	
			13,500	
	Total		93,983	

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10. Of the foregoing list, those works marked A seem to have been delayed for standard plans, vide paras. 5 and 8 of the Budget Orders of 1866-67. It does not appear why the other works have not been proceeded with.

11. Of the 38 works not entered in the Budget-Estimate, 12 are works which were in progress at the beginning of the year, and which it is understood were omitted from the Budget-Estimate under the impression that they would have been completed before the close of the previous year. The amount expended on such works is about Rs. 50,000. Of the remainder, the majority are small works estimated to cost less than Rs. 5,000 each, and need not be noticed. The larger works undertaken during the year are as follows:—

	Estimate.	Outlay.
	Rs.	Rs.
Collar-maker's and Carpenter's Workshops at Bellary...	8,490	4,526
Alterations to Commissariat buildings at Madras	35,400	15,506
Warrant and Non-Commissioned Officers' quarters for the Ordnance and Commissariat Departments, Madras	76,500	5,000
Re-roofing Palace at Mercara occupied by troops	44,000	11,407
Artillery privies at Wellington	28,122	17,178

12. The expenditure in these works has been duly provided for by a re-appropriation of budget credits under competent authority.

CIVIL BUILDINGS.

NO. OF WORKS.	GRANT FOR ELEVEN MONTHS.	OUTLAY.	
		Rs.	Rs.
28	1,98,33		
25	1,66,130		2,26,711
3	12,703		
73	...		3,68,076
...	1,16,100		91,161
			3,71,015

Works provided for in Budget-Estimate
Of which expenditure has been incurred on ...
The remainder on which no expenditure was incurred being ...
Works not provided for in the Budget-Estimate on which expenditure has been incurred ...
Minor Works ...
Excess outlay ...

13. The excess outlay under this head has been met partly by a special additional grant of Rs. 1,20,000 for Central Jails, and partly by duly authorized re-appropriations of budget credits.

14. Of the works in course of execution during the year, and for which provision was made in the Budget-Estimate, the following may be noticed:—

WORKS.	GRANT FOR ELEVEN MONTHS.	OUTLAY.
	Rs.	Rs.
Police Station, Ganjam	3,600	1,981
Vizagapatam	1,350	1,268
Godavery	900	1,485
Bellary	1,800	962
Cuddapah	900	430
North Arcot	2,700	819
South Arcot	1,800	2,202
Salem	1,350	406
Trichinopoly	900	3,280
Malabar	5,400	7,470
Madura	1,350	1,493
Coimbatore	3,600	3,744
Total	25,650	25,540

15. On 12 Police Stations as per margin, Rs. 25,540 have been expended against the aggregate grant for these works of Rs. 25,650.

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16. The following statement shows the expenditure incurred during the year on Court-houses and Jails provided for in the Budget, also the total outlay on these works as compared with the sanctioned estimate for each :—

AMOUNT OF ESTIMATE.	OUTLAY TO 1ST APRIL 1867.	WORKS.	1866-67.	
			GRANT FOR ELEVEN MONTHS.	OUTLAY.
Rs.	Rs.		Rs.	Rs.
<i>Court-houses.</i>				
5,750	5,499	Talook Cutcherry at Russelcondah ...	1,800	1,750
15,760	13,579	" " at Ramachend ...	12,221	13,579
11,334	10,354	" " at Ongole ...	1,971	1,858
14,400	13,733	" " at Coimbatore ...	8,100	6,950
18,400	7,840	Sub-Collector's Cutcherry at Konghien ...	5,400	4,830
<i>Jails.</i>				
1,86,000	1,98,887	Central Jail, Rajahmundry ...	39,311	39,344
3,76,000	3,28,684	Coimbatore ...	45,000	75,213
60,324	43,178	Zillah Jail, Vizagapatam ...	18,000	19,127

17. The expenditure of 1866-67 on these works appears to have been very carefully estimated.

18. The following are the three works entered in the Budget-Estimate on which no expenditure was incurred during the year :—

	Rs.
Police Station, South Canara ...	2,700
Court-house, Ootacamund ...	5,185
Sub-Magistrate's Court-house, Darungabadi ...	4,818
	<u>12,703</u>

19. It has not been stated why these works have not been proceeded with.

20. The 73 works not entered in the Budget-Estimate on which expenditure has been incurred during the year, may be classified as follows :—

	No.	Amount Expended.
1.—Works in progress at the beginning of the year completed or continued ...	13	52,375
2.—New works undertaken during the year ...	16	1,92,976
3.—Additions, alterations, and improvements to existing works ...	44	1,22,725
	<u>73</u>	<u>3,68,076</u>

21. The first item calls for no remark.

22. The new works undertaken during the year, with the estimated cost and expenditure incurred on each, are detailed below :—

	ESTIMATE.	OUTLAY.
	Rs.	Rs.
Jails ...	1,38,000	19,219
Police Buildings ...	3,70,000	15,013
Court-houses ...	2,93,625	23,298
Churches ...	85,800	39,816
Burial-ground wall ...	80,000	19,618
Lunatic Asylum ...	Not known	578
Post Office ...	7,700	5,537
Peoples Park works ...	17,870	1,931
	53,830	9,799
	Not known	15,000
	Not known	4,505
	19,610	5,000
	5,00,000	3,247
	Not known	20,629
	Not known	1,401
	Not known	5,000

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23. The estimates for the Central Jail at Trichinopoly, and for the Lunatic Asylum at Madras, amounting* to Rs. 3,70,000 and Rs. 5,00,000, respectively, do not appear to have been submitted to the Government of India for sanction.

24. The item Rs. 5,000 for constructing certain works in the Peoples Park at Madras, is apparently a Local Fund charge, and belongs properly to the class of "Miscellaneous Public Improvements," under which head there is a further charge on this account of Rs. 4,350, see para. 39. I should observe, however, that the Government of India have allowed during the current year an appropriation of Rs. 4,000 from Imperial Funds for this work on the representation of the Local Government that no further outlay from this source would be permitted. This may, perhaps, be held as a sufficient sanction for the previous expenditure.

25. The construction of the Church at Ootacamund has been sanctioned by the Government of India, vide Public Works Department letter No. 191 C, dated 7th March 1867.

26. As regards the expenditure incurred on additions and alterations to existing buildings, it will be sufficient to notice that the greater part of the amount was expended on the improvement of jails and other judicial buildings. The whole outlay has been properly provided for.

AGRICULTURAL.

No. OF WORKS.	GRANT FOR 11 MONTHS.	OUTLAY.
	Rs.	Rs.
25	3,71,630	3,27,812
24	1,93,500	60,204
...		67,992
		<u>1,09,122</u>

Works provided for in the Budget-Estimate on all of which expenditure has been incurred ...
Expenditure on works for which no provision was made in the Budget-Estimate ...
Minor Works ... Short outlay ...

27. The short outlay under this head, which it will be observed is due entirely to the small amount spent on minor works, has been applied to increase the grants for other services where necessary, the largest portion having been spent on "Civil Buildings."

28. The following is a statement of the Agricultural works provided for in the Budget-Estimate which were under execution during the year, the grants and outlay of 1866-67 being shown on one side, and the total outlay incurred on each work as compared with the sanctioned estimate on the other :—

AMOUNT OF ESTIMATE.	OUTLAY TO 1ST APRIL 1867.	WORKS.	GRANT FOR 11 MONTHS.	OUTLAY.
Rs.	Rs.		Rs.	Rs.
<i>Irrigation Works in Godavery.</i>				
3,00,000	2,72,029	Raising the Godavery Anicut ...	66,115	50,006
1,04,000	24,462	Works for the cross drainage of the Ellore High-Level Canal ...	27,000	24,462
4,04,000	3,02,491	Total ...	93,145	74,468
6,11,759	60,411	Madras Water-Works ...	99,720	60,411
<i>Kistna District.</i>				
2,90,214	2,93,193	Channel from Peddanudlapoody to Vizampatam ...	8,292	4,006
1,16,479	1,09,543	Channel from Vullabapooram to tide water ...	22,500	13,793
2,76,404	1,72,374	Floping down the banks of the Seetanagram Main Canal ...	14,400	18,555
27,800	19,013	Lock at Doogeralla to connect the Nizampatam Canal and Commanoor Channel ...	9,000	13,734
1,85,460	75,289	Extending the Commanoor Channel and subsidiary works ...	27,000	24,117
1,04,050	95,475	Widening the lower portion of the Poolair Channel ...	12,509	12,493
56,910	32,890	Improving and strengthening the eastern embankment of the Kistna ...	4,500	4,499
39,710	25,412	Clearing and improving channels, raising and strengthening embankments, and other petty works in this District ...	7,496	5,036
		Total ...	1,05,697	96,233

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AMOUNT OF ESTIMATE.	OUTLAY TO 1ST APRIL 1867.	WORKS.	GRANT FOR 11 MONTHS.	OUTLAY.
Rs.	Rs.		Rs.	Rs.
59,600	53,626	<i>Nellore District.</i>		
17,100	13,972	Excavating an irrigation canal from Nellore to Kistnapatam	1,800	3,000
16,400	11,032	Improving Nellore Tank	4,500	5,790
13,410	13,783	Improving embankment along south margin of the Pennair River	5,400	5,210
		Embankment along right of ditto	2,869	3,560
			14,569	17,560
58,318	4,198	<i>Coimbatore District.</i>		
20,067	3,004	Masonry sluices in Khodupallay Channel	8,404	1,490
6,500	5,271	Ditto in Arkencotta Channel	2,740	1,004
6,672	4,289	Head-sluice for Arkencotta Channel	1,350	271
5,358	5,059	129 sluices (distributing) to irrigate channels in Caroor	3,178	2,346
		Ditto ditto in Darapooram	3,130	3,105
			18,800	8,216
90,000	79,673	Sluice and seven arches, and completing an additional laterite and rough stone apron wall with other improvements to the south branch of the Lower Coleroon Anicut	27,000	51,149

Ganjam ...	Rs.
Godavery ...	831
Kistna ...	12,810
Nellore ...	298
North Arcot ...	1,578
South Arcot ...	104
Tanjore ...	5,100
Trichinopoly ...	8,222
Coimbatore ...	13,773
Famine Works ...	5,088
	17,178
Deduct outlay from private contributions	64,982
	4,778
	60,204

29. The works not provided for in the Budget-Estimate on which an expenditure of Rs. 60,204 has been incurred, consist chiefly of additions, alterations, and improvements to existing works; the localities and the amount spent in each are shown in the margin.

30. It will be observed that the amount expended under this head on Famine Relief works amounts to Rs. 17,178 only, the total expenditure by Public Works Officers on this account being about Rs. 40,600*. The smallness of this amount is owing to the greater part of the Famine Relief works in Madras having been carried out by the Civil Department for which no accounts have been rendered to the Public Works Department as yet.

COMMUNICATIONS.

	NO. OF WORKS.	GRANT FOR 11 MONTHS.	OUTLAY.
		Rs.	Rs.
Number of works provided for in Budget-Estimate	52	4,69,390	
Of which expenditure has been incurred on	50	4,55,890	4,08,451
The remainder on which no expenditure was incurred being	2	13,500	
Expenditure incurred on works for which no provision was made in the Budget-Estimate	50		1,62,907
Minor Works		1,26,000	33,958
Excess outlay			9,936

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31. The only items under this head which appear to call for remark are as follows:—
Trunk Road No. VI—Five separate estimates appear to have been sanctioned by the Madras Government for this Road, viz:—

	Rs.
1.—Masonry works between Sobaram and Chittavalsa, Vizagapatam District...	36,861
2.—Section between Sectanagram and Guntur, Kistna District	26,077
3.—Section between 45th and 95th miles, Nellore District	43,714
4.—Section across the Moor-anar Valley, ditto	68,330
5.—Masonry works between 45th and 95th miles, ditto	1,02,350
Total	2,77,332

If the above estimates are all for the same line of road, they should have been submitted to the Government of India for sanction, the aggregate amount being in excess of two lakhs of Rupees, vide Budget Rules, para. 55.

The sum allotted for expenditure on this road during 1866-67 was Rs. 38,559, which has been nearly all utilized, the actual expenditure of the year being Rs. 37,337.

II. *Trunk Road No. VII.*—This road appears to have been in progress since 1861-62. The sanctioned estimate amounts to Rs. 88,708, and the expenditure to end of 1866-67 to Rs. 55,000. The grant for 1866-67 was Rs. 5,400, of which only Rs. 2,000 have been spent. The progress seems slow.

III. *Railway Feeders.*—The grants for these amounted to Rs. 56,232, against which there has been an outlay of Rs. 45,322.

IV. The outlay on the Neilgherry Hill Roads, as compared with the sanctioned estimates and grants for 1866-67, is shown below:—

ESTIMATE.	TOTAL OUTLAY.	ROADS.	GRANT FOR 11 MONTHS.	OUTLAY OF 1866-67.
Rs.	Rs.		Rs.	Rs.
2,40,000	1,16,873	Coonoor Ghat	27,000	55,961
72,100	31,616	Burghur Ghat	13,500	8,500
81,400	31,114	Goodaloor Ghat	13,500	12,355

V. *Road from Karconghat to Tippaculoo.*—This road appears to be divided into three sections, for each of which a separate estimate has been sanctioned by the Government of Madras, the aggregate amount of the three being, as shown in the margin, Rs. 2,98,874; apparently, therefore, these estimates should have been submitted to the Government of India for sanction under the rules quoted above in para. 31 item I. The total outlay on these three sections in 1866-67 was Rs. 35,648, against an aggregate grant of Rs. 30,600. The road up to the end of 1866-67 amounted to

The total expenditure incurred on the same road up to the end of 1866-67 amounted to Rs. 1,16,732.

VI. The outlay on the following roads in the Malabar District has fallen considerably short of the grants as shown in each case:—

	Grant.	Outlay.
	Rs.	Rs.
Road from Calicut to Palghat via Mundoor	9,000	5,548
Earth-work below Karconghat	7,391	2,525
Two Bridges	11,700	3,474
Trembacherry Ghat	50,772	19,697
Road between Vintry and Kalpaty	9,000	1,749
Road from Kalpaty to Sultan's Battery	6,300	800

The cause of this short outlay has not been stated.

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Road from Majagooda to Sunkarakole ...	Ra.
Petta Ghat Road at Vizagapatam ...	4,500
	13,500

32. The two works entered in the Budget-Estimate on which no expenditure was incurred during the year, are noted in the margin.

33. As regards the road from Majagooda to Sunkarakole it may be noticed that the expenditure incurred on this work up to end of 1865-66 amounted to Rs. 36,815, against a sanctioned estimate of Rs. 49,700. There is nothing to show why the grant for 1866-67 has not been utilized.

34. Of the amount, Rs. 1,62,907, expended on works not provided for in the Budget-Estimate, upwards of Rs. 70,000 were applied to the completion of 43 works which were in progress at the beginning of the year, and which need not therefore be detailed.

35. The only work of importance undertaken during the year in addition to those entered in the Budget is the Canal from Chilka Lake to Ganjam, for which a special grant of Rs. 60,000 was sanctioned. Of this amount, only Rs. 15,000 have been spent. This work was undertaken chiefly for the purpose of relieving the people of the district who were suffering from the effects of the famine; its estimated cost is Rs. 1,18,200.

36. There are a few small works in this list, as per margin, which appear to be properly chargeable to Local Funds.

37. About Rs. 30,000 were spent on additions and improvements to existing works, and Rs. 22,000 on Famine Relief Works of a miscellaneous character. It will have been seen from para. 30 that the expenditure on this latter class of works (exclusive of the Chilka Lake Canal referred to above) by Officers of the Public Works Department in Madras, amounted to Rs. 10,600.

38. The whole of the outlay not specifically provided for in the Budget-Estimate appears to have been fully covered by re-appropriations of Budget credits.

MISCELLANEOUS PUBLIC IMPROVEMENT.

	No. OF WORKS.	GRANT FOR 11 MONTHS.	OUTLAY.
Works provided for in the Budget-Estimate ...	3	Ra. 13,155	Ra. 8,341
Works not so provided for ...	6	45,000	19,613
Minor Works ...	...	...	4,017
Deduct contributions ...	...	54,455	31,071
Short outlay, excluding Repairs ...	...	58,455	3,958
		58,455	27,113
		31,312	

39. There are only two works under this head of any importance, viz. :—

ESTIMATE.	TOTAL OUTLAY.		GRANT FOR 11 MONTHS.	OUTLAY OF 1866-67.
Ra.	Ra.		Ra.	Ra.
18,080	16,379	Good water channel from Sultanagram Bridge to the town of Masulapattam ...	5,508	6,452
18,650	6,000	Extension of Good-water Channel within the town ...	6,300	6,000
43,340	27,685	Cutting inner angle of the Paumben Reef Channel ...		2,632

The first two items form properly only one work.

39. One of the items not specifically provided for in the Budget-Estimate is a payment of Rs. 4,350 to the Municipal Commissioners for improvements to the Peoples Park. The aggregate payments on this account during the year have amounted to Rs. 9,350* which, as already remarked in para. 24 of this Report, appears to be properly chargeable to Local Funds.

* Including Rs. 5,000 under Civil Buildings.

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GENERAL SUMMARY.

40. The following is an abstract statement showing for all heads the number of original works on which expenditure has been incurred during the year, as compared with the budget programme :—

	No OF WORKS.	GRANT FOR 11 MONTHS.	OUTLAY.
		Ra.	Ra.
Works provided for in the Budget-Estimate ...	145	16,98,598	15,70,480
Of which expenditure has been incurred on ...	125	15,78,412	
The remainder on which no expenditure was incurred, being ...	20	1,20,186	
Expenditure incurred on works for which no provision was made in the Budget-Estimate ...	191	6,15,600	7,64,648
Minor Works ...	...	...	2,58,538
Excess outlay ...			2,79,468

41. From this it will be seen that of 145 works provided for in the Budget-Estimate, 125 have been carried out to the full extent of the budget provision, which is very satisfactory. Only 20 of the smaller works have been left in abeyance. The latter group, as also the works undertaken without specific budget provision, having already been referred to in detail under each of the prescribed heads of service, they need no further notice here.

MINOR WORKS.

42. The following Table exhibits the grants and expenditure for this head of service for the last three years as compared with the allotment for the current year :—

HEADS OF SERVICE.	1864-65.		1865-66.		1866-67.		GRANT FOR 1867-68.
	GRANT.	OUTLAY.	GRANT.	OUTLAY.	GRANT FOR 11 MONTHS.	OUTLAY FOR 11 MONTHS.	
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
Military ...	2,29,047	70,505	1,51,700	72,996	1,35,000	61,380	1,05,000
Civil Buildings ...	1,84,419	74,043	1,19,250	84,725	1,16,100	91,161	1,00,000
Agricultural ...	1,08,474	76,883	1,73,603	85,019	1,93,500	67,992	2,00,000
Communications ...	1,06,375	35,470	1,32,050	39,416	1,26,000	33,958	70,000
Miscellaneous Public Improvements ...	9,027	1,836	40,000	1,416	45,000	4,047	5,000
	6,71,312	2,58,737	6,16,603	2,86,602	6,15,600	2,58,538	4,80,000

43. These figures would seem to indicate that the demand for Minor Works is generally over-estimated.

REPAIRS.

44. The following Table shows the grants and outlay for this head of service for the last three years :—

HEADS OF SERVICE.	1864-65.		1865-66.		ELEVEN MONTHS 1866-67.		DIFFERENCE BETWEEN OUTLAY AND GRANT FOR 1866-67.	
	GRANT.	OUTLAY.	GRANT.	OUTLAY.	Original grant for 11 months.	Grant as modified by re-appropriations.	Outlay less than grant.	Outlay more than grant.
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
Military ...	1,31,314	1,45,406	1,32,856	1,43,280	1,19,700	1,47,709	1,49,403	1,694
Civil Buildings ...	1,50,865	1,10,479	1,35,984	84,182	1,02,129	1,02,129	96,920	10,694
Agricultural ...	10,85,281	11,05,408	10,00,000	9,21,693	8,67,109	8,64,670	8,75,364	12,436
Communications ...	11,02,211	11,39,286	12,00,615	10,82,611	10,29,897	9,88,051	10,00,487	
Miscellaneous Public Improvements ...	30,295	27,561	30,515	19,319	24,070	8,806	7,770	1,036
	25,00,000	25,23,141	25,00,000	22,51,417	21,60,000	21,11,365	21,29,914	18,579

45. As shewing how the expenditure on Military repairs is incurred, the following figures are given :—

	1864-65.	1865-66	ELEVEN MONTHS OF 1866-67
	Rs.	Rs.	Rs.
Repairs to Cantonment Roads, Bellary	...	...	...
Repairs to roads within Military limits, Madras	5,199	4,207	3,917
Repairs to Military buildings, Bellary	...	6,000	6,000
" " " Wellington	5,332	...	11,893
" " " Cannanore	5,172	6,094	3,512
" " " Madras	6,480	1,397	5,619
Repairs to Fortifications, Madras	17,559	...	...
Aggregate of expenditure on repairs incurred against estimates amounting to Rs. 2,500 and under in each case	...	5,328	7,216
	1,05,464	1,17,254	1,08,156
	1,15,106	1,13,280	1,12,103

46. The following table is an abstract of the expenditure on agricultural repairs during the last three years :—

	1864-65.	1865-66.	ELEVEN MONTHS OF 1866-67.
	Rs.	Rs.	Rs.
Repairs to works in the Delta of the Godavery	...	...	...
" " " Kistna	92,408	93,276	58,179
" " to tanks in various Districts	93,260	67,991	36,569
" " to Irrigation Channels in various Districts	73,517	43,165	89,006
" " to Ancients in various Districts	46,196	51,962	52,633
Aggregate expenditure on repairs against estimates, amounting to Rs. 2,500 and under each	20,765	22,751	12,063
	7,79,233	6,12,518	6,25,774
Total	11,05,409	9,21,693	8,75,364

47. As shewing the cost of keeping the roads in the Madras Presidency in order, the following figures are given :—

	1864-65.	1865-66.	ELEVEN MONTHS OF 1866-67.
	Rs.	Rs.	Rs.
Trunk Roads—			
Repairs to Trunk Road No. 1	...	...	...
" " " 2	45,218	39,197	41,096
" " " 3	7,250	6,396	9,804
" " " 4	4,126	3,961	4,115
" " " 5	38,268	19,772	18,258
" " " 6	19,595	18,110	23,320
" " " 7	61,867	48,893	51,210
" " " 8	6,809	12,015	6,568
" " " 9	59,570	41,931	48,402
" " " 10	9,749	8,880	5,510
" " " 11	12,800	10,725	9,095
" " " 12	20,195	17,169	12,714
" " " 13	4,675	5,177	4,218
District Roads—			
Ganjam District	...	...	...
Vizagapatam District	10,250	7,653	17,750
Kistnah	9,128	12,215	11,590
Nellore	18,368	6,775	2,199
Cuddapah District	12,152	9,764	12,077
Bellary	55,863	45,214	29,255
Kurnool	31,582	57,850	50,113
Madras	30,381	33,280	28,726
North Arcot	21,384	18,512	13,976
South Arcot	12,105	11,060	13,354
South Canara	37,759	22,204	35,359
Salem	29,658	18,940	17,266
Coimbatore	24,552	20,715	20,139
Tanjore	44,692	55,161	45,392
Malabar	27,074	16,767	16,294
Trichinopoly	34,114	41,511	41,220
Madura	31,036	27,431	16,879
Tinnevely	26,921	25,918	21,740
Aggregate expenditure on repairs against estimates amount to Rs. 2,500 and under each	27,070	38,260	46,886
	2,67,337	3,09,219	2,75,632

ESTABLISHMENT.

	Rs.
48. The original grant for this head of service was	16,38,537
The modified grant was	15,94,121
The outlay has been	15,01,434
So that there has been a saving of	92,687

49. The Controller of Public Works Accounts attributes this saving to two causes, viz. :—

	Rs.
1st.—To a charge of	77,000
having been made to Local Funds instead of	40,556
as provided for in the Budget-Estimate,	
the increased charge of	36,444
is due to a greater expenditure having been incurred from Local Funds by Officers of the Public Works Department than that contemplated in the Budget-Estimate, thus increasing the charges to those funds for Establishment, and reducing correspondingly those to Imperial Funds.	

2nd.—To a charge of Rs. 19,193 for Petty Establishment for Local Fund works having been made in the Imperial Budget-Estimate instead of in the Local Fund Estimate.

50. The Government of Madras in reviewing* the operations of the year, have expressed disappointment at finding that the saving under this head was not anticipated by the Controller, and applied to increase the grants for the works in progress.

* See their Resolution No. 2363, dated 5th August 1867.

TOOLS AND PLANT.

51. The short outlay under this head amounts to Rs. 58,120, and is explained to be due to the grant for this service having provided for articles of stock chargeable to works. For the future such provision should be made not under Tools and Plant, but in the grant for the works for which the stock is required.

PROFIT AND LOSS.

52. The charges under this head are thus analysed :—

	Rs.
1.—Loss of cash	1,565
2.—Loss of stock	269
3.—Depreciation of stock	14,098
4.—Value of stock used in previous years but not charged to works	419
Total	16,351

53. All these charges have been sanctioned by the Government of Madras, it being within their competency to do so, but it may be remarked that Items Nos. 2 to 4 are not proper Profit and Loss charges, but should have been adjusted by an increase to stock rates, or by a direct charge to work.

STATE OUTLAY ON GUARANTEED IRRIGATION WORKS.

54. The following Table exhibits the grants and outlay under this head :—

	ORIGINAL GRANT FOR ELEVEN MONTHS.	GRANT AS MODIFIED.	OUTLAY.	DIFFERENCE BETWEEN GRANT AND OUTLAY.	
				Outlay less than grant.	Outlay more than grant.
	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Establishment	10,349	10,349	5,910	4,439	
Establishment control	24,550	24,550	22,839	1,711	
Purchase of land	17,366	471	1,088		617
Total	52,265	35,370	29,837	5,533	

(14)

STATE OUTLAY ON GUARANTEED RAILWAYS.

55. The following Table shows that the grant for this head of service has been very closely worked up to :—

	ORIGINAL GRANT FOR ELEVEN MONTHS.	GRANT AS MODIFIED.	OUTLAY.	DIFFERENCE BETWEEN OUTLAY AND GRANT.	
				Outlay less than grant.	Outlay more than grant.
	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment control	46,150	50,329	46,360	3,969	
Civil Establishment			477		477
Purchase of land	92,380	3,83,501	3,78,921	4,580	
Total	1,38,830	4,33,530	4,25,758	8,072	

OUTLAY FROM LOCAL FUNDS BY OFFICERS OF THE PUBLIC WORKS DEPARTMENT.

56. This has amounted to Rs. 8,46,996 as per following detail :—

HEADS OF SERVICE.	ORIGINAL WORKS.	REPAIRS.	TOTAL.
	Rs.	Rs.	Rs.
Civil Buildings	73,986	1,782	75,768
Communications	4,55,253	1,92,991	6,48,244
Miscellaneous Public Improvements	24,540	1,480	26,020
	5,53,819	1,96,253	7,50,072
ESTABLISHMENT			46,193
TOOLS AND PLANT			731
Total			8,46,996

Original Works

Civil Buildings	Rs.
Agricultural	850
Miscellaneous Public Improvements	4,778
	3,958
Repairs.	9,586
Communications	89
Total	9,675

57. In addition to this, a small expenditure of Rs. 9,675 has been incurred from private contributions.

PUBLIC WORKS REVENUE.

58. The following is an abstract of the receipts from this source as compared with the Budget and Regular Estimate :—

	ACTUAL RECEIPTS OF THE YEAR			BUDGET-ES- TIMATE.	REGULAR ESTIMATE.
	In the Public Works De- partment.	In the Civil and Military Departments.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.
Tolls, dues, fees, fines, and refunds	67,036	3,861	70,897	60,650	55,000
Rents of buildings	4,030	31,180	35,210	379	20,700
Sales of produce	9		9	500	750
Sales of buildings and Tools and Plant	29,437	4,138	33,575	65,194	46,000
Canal Collections				77,245	
Total	1,00,512	39,179	1,39,691	2,03,968	1,22,450

(15)

59. It will be observed that nothing has been credited to Imperial revenues on account of Canal collections. This is explained to be due to its having been ruled that those collections were to be credited to Local Funds. But this has only been ordered to be done for the Coast, and not for the Delta Canals. There are, however, doubts as to whether the revenue from the latter source has not been credited to the Imperial revenues under the heading Tolls, Dues, Fees, Fines and Refunds. On this point a reference has been recently made to the Government of Madras.

OBSERVATIONS.—His Excellency the Governor General in Council observes that the result of the operations of the Public Works Department of the Madras Presidency for the year 1866-67, as shewn by the foregoing Report, is, on the whole, very satisfactory.

2. The estimates for the Jail at Trichinopoly, and for the Lunatic Asylum at Madras, are stated roughly to amount to Rs. 3,70,000 and Rs. 5,00,000 respectively, and a large expenditure has already been incurred on the works. The projects appear to require the sanction of the Government of India, and the estimates should be submitted accordingly as soon 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.

William M. C. E., Offg. Asstt. Secy.,
for Secy. to the Govt. of India.

12.

ACCOUNT.

To

No. 222A.

Dated SIMLA, October 29, 1867.

Received 29th Nov/67

Commd. to the Judge and me

and the Criticism of Dr. De count-

2. The 1st & 6th Nov. will appear in
the 4th & 5th Nov. respectively.

Substituting the
the plain and substitutes for the words appear

Dear Sir,
 I have the honor to acknowledge the receipt of your letter of the 11th inst. in relation to the above named subject.
 I have the honor to inform you that the same has been forwarded to the proper authorities for their consideration.
 Very respectfully,
 J. A. [Signature]

N.
17th Decr. 1867
Wm

ev 3849 - 17th 2022 / 67

*Orders on Madras Annual Appropriation
and Outlay Account for 1866-67.*

Wille am Ende

AP 25-226

Fruct. at Chicago
17th Decr. 1867

