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MADRAS RECORD OFFICE.

Government of Madras.

Public works **DEPARTMENT.**

G.O. No. 115 Press Mis.

219-97

Dated 10-1 1870.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department,
10th January 1870.

No. 219. Read the following Proceedings of the Government of India in the Public Works Department.—

Madras Appropriation and Outlay Account for 1868-69. } (Here enter 20th October 1869, No. 50 A.—G.)

No. 220. ORDER THEREON, 10th January 1870, No. 115.

ACCOUNT, No. 34.

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

2. The Government have already issued the most stringent orders to prevent unauthorized outlay on public works, and His Excellency the Governor in Council will, as already intimated, hold Superintending Engineers strictly responsible.

(True Extract.)

Colonel, R. E,
Secretary to Government

6 In regard to the expenditure incurred on these relief works, it has to be explained that towards the close of 1868 it came to notice that the Government of Madras were spending money on famine relief works through the agency of their Civil officers On a reference from this department as to the source from which it was proposed to obtain funds for these works, the Government of Madras sent up certain correspondence from the Revenue Department, showing that their action in authorising expenditure on famine relief works had been generally approved by the Secretary of State, and the Government of India in the Home Department Thereon the Government of Madras was requested to submit an application, as soon as possible, for an additional grant to cover the outlay This application did not come up till too late for an extra grant to be given, and it was found that the sum that was required for the purpose amounted to Rs 5½ lakhs, instead of only Rs 1½ lakhs, as was supposed in this Department, judging from the Madras Proceedings, would actually be wanted The Government of Madras were, however, informed that any outlay which might be shown to have been properly incurred would be held to have been duly authorised But the question was asked as to whether any part of the outlay could not be borne by local funds To this question no reply has been received, but the Government of Madras have sent up a detail of the items comprising the outlay which is now before the Government of India, and which will admit of a decision being arrived at as to whether the outlay should not be entirely met from local funds

7 If it is decided that the charge should be met from imperial funds, the necessary debit can be easily raised in the accounts for the current year, in this case the excess over the ordinary grant will be raised to Rs 7,96,495

8 It is necessary for me to add that the Controller of Public Works Accounts has not as yet received the accounts of the expenditure incurred, on which subject the Government of Madras have been addressed in Public Works Department letter No 617A, dated 30th July 1869 This is another reason for not bringing the charges finally to account in 1868-69

9 In respect to the excess outlay of Rs 72,645 under the head Military Works, a reference to paras 21 and 44 of the report by the Controller of Public Works Accounts will show that it is chiefly due to the items of outlay detailed in the margin, for which no provision was made in the budget estimate, nor for which was any re-appropriation of budget credits sanctioned The Controller states that the requisite appropriations could not be made owing to other pressing and heavy demands upon the Government of Madras, but this constitutes no justification for incurring expenditure that has not been properly provided for

	Rs
Supplying Ordnance Lines, Madras, with water drainage, &c	32,701
Drainage of the new lines at Rajapooram	21,981
Payments on account of house rent to Military subordinates and others which, under recent orders, is a charge of the Public Works Department, but for which no provision was made in the Budget estimate	21,772
Total	76,454

10 The excess outlay of Rs 57,968, under Agricultural, Ordinary, is chiefly due to the charge to that head of service of Rs 1,45,125, being expenditure incurred by Civil officers on repairs of tanks in order to find employment for the distressed poor But for this charge the grant for Agricultural Works would have been underspent by Rs 87,157 - as follows —

	Rs
Short outlay against the grant for Agricultural Works, and State outlay on guaranteed and aided Irrigation Works	65,540
Short outlay against the grant for Agricultural Works and Repairs	58,743
	1,24,283
Less excess outlay occasioned by the debit to the head "Ordinary" of the outlay on certain Irrigation Works provided for as Extraordinary, but the expenditure on which could not be debited to that head for want of the orders of the Government of India, authorising it to be done, *vide* para 31 of Controller's Report	37,126
Net short outlay	87,157

11 Of the excess of Rs 2,60,646 under "Other Services" it has to be mentioned that this includes a sum of Rs 93,755, being value of tools and plant supplied by the Military Department to the Public Works Department in 1867-68, but the advice of which was only communicated to this Department in March 1869, the very last month of the next year, so that it was too late to make a re-appropriation of budget credits to cover the outlay Under the rules in force, the plant supplied should have been charged off in the accounts of the supplying department, and the debit was erroneously accepted by the Madras Controller The result will be to show a corresponding item of imaginary revenue in the Military Accounts, no revenue having in fact been received

No 50 A—G

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

SIMLA, 20TH OCTOBER 1869

Madras Appropriation and Outlay Account for 1868-69

Read the following papers —

Report by LIEUT COLONEL G CHESNEY, *Accountant General, Public Works Department, on the Madras Appropriation and Outlay Account for* 1868-69,—*dated Simla, 7th October* 1869, *No* 1271

I beg to submit this account herewith, together with a report thereon by the Controller of Public Works Accounts, Madras The account and report I may add, have been corrected in this office by the omission therefrom of certain outlay on famine relief works which will be mentioned in a subsequent portion of this note, as also on account of certain alterations rendered necessary in respect to charges for Extraordinary Irrigation Works.

2 The general result of the operations of the years, that the expenditure from imperial funds on Public Works in Madras has amounted to Rs 93,16,340 against a total grant of Rs 92,09,400, so that there has been an excess outlay of Rs 1,06,940

3 But while against the special grants of Agricultural Extraordinary and State outlay on guaranteed railways there has been an unspent balance of Rs 2,84,319, the grants for the other main divisions have been exceeded by no less than Rs 3,91,259, *viz* —

		Rs
Military	...	72,645
Agricultural, Ordinary		57,968
Other Services		2,60,646
		3,91,259

4 The figures are given in the following table —

	Grant	Outlay	Excess Outlay	Unspent balance of grant
	Rs	Rs	Rs.	Rs
Military	12,00,000	12,72,645	72,645	
Agricultural, Ordinary	15,00,000	15,57,968	57,968	
Ditto Extraordinary	15,00,000	12,28,688		2,71,312
Other Services	49,00,000	51,60,646	2,60,646	
State Outlay on guaranteed Railways	1,09,400	96,393		13,007
	92,09,400	93,16,340	3,91,259	2,84,319
		92,09,400	2,84,319	
Excess outlay		1,06,940	1,06,940	

ORIGINAL WORKS		Rs
Civil Buildings		138
Communications		3,49,509
Miscellaneous Public Improvement		21,081
		3,70,727
REPAIRS	Rs	
Communications	16,453	
Miscellaneous Public Improvement	18,056	
		34,509
Total		4,05,236

5 It should further be explained that these figures exclude a sum of Rs 4,05,236 expended by Civil officers on famine relief works on the heads of service noted in the margin, which I have debited, temporarily, to local funds The total outlay incurred on these famine relief works I may mention has amounted to Rs 5,50,361, of which Rs 1,45,125, being the sum spent on Irrigation Works, I have allowed to stand as a charge against the imperial budget grant

12 Excluding then this nominal charge, the excess outlay is reduced to Rs 1,66,891 which is made up as follows —

	Rs.
Excess outlay over grant for Great Northern Road, *vide para* 10 *of Controller's Report*	37,051
Excess outlay over the ordinary charges for Establishment	57,524
Excess, being the share of Establishment and tools and plant which should have been charged to the Extraordinary grant for Irrigation Works had that grant been fully worked up to	61,470
Charges against the budget grant on account of workshops for which no provision was made in Budget Estimate	10,702

ORIGINAL WORKS

13 The following is an analysis of the grants and expenditure under this head—

	No of Works	Grant	Outlay	Unspent balance of grant	Excess outlay
		Rs	Rs	Rs	Rs
Works, the expenditure on which has been fairly in accord with grant—					
Military	26	4,00,370	3,93,336	7,034	
Civil Buildings	10	88,830	86,280	2,550	
Agricultural, Extraordinary	5	96,000	91,417	4,583	
Ditto, Ordinary	8	61,800	61,545	255	
Communications	16	3,15,850	3,14,453	1,397	
Miscellaneous Public Improvement	1	5,000	4,332	668	
	66	9,67,850	9,51,863	16,487	
Works, the expenditure on which has been considerably in excess of grant—					
Military	7	1,29,150	1,77,042		47,892
Civil Buildings	10	3,12,100	4,51,460		1,39,360
Agricultural, Extraordinary	10	2,41,000	3,57,583		1,13,583
Ditto, Ordinary	5	36,300	61,700		25,400
Communications	12	1,80,710	2,96,383		1,15,673
Miscellaneous Public Improvement					
	44	9,02,260	13,44,168		4,41,908
Works, the expenditure on which has been considerably less than grant—					
Military	14	2,36,150	1,57,492	78,658	
Civil Buildings	26	2,41,330	1,37,623	1,03,707	
Agricultural, Extraordinary	16	7,16,000	5,33,123	2,12,877	
Ditto, Ordinary	8	46,900	28,009	18,891	
Communications	22	3,92,640	2,33,410	1,59,230	
Miscellaneous Public Improvement	1	4,000	798	3,202	
	87	16,67,020	10,90,455	5,76,565	
Grants for works provided for in the Budget Estimate on which no expenditure has been incurred—					
Military ...	19	1,54,330		1,54,330	
Civil Buildings	5	62,000		62,000	
Agricultural, Extraordinary	3	64,000		64,000	
Ditto, Ordinary	2	18,000		18,000	
Communications	4	23,300		23,300	
Miscellaneous Public Improvement					
	33	3,21,630		3,21,630	
Outlay on Irrigation Works provided for as "Extra ordinary," but charged as Ordinary	3	50,000	37,126	12,874	
Minor Works		5,15,000	3,19,139	1,95,861	
		44,23,760	37,42,251	6,81,509	
Outlay on works not provided for in Budget Estimate—					
Military	52		2,67,262		2,67,262
Civil Buildings	162		5,65,909		5,65,909
Agricultural, Ordinary	26		78,718		78,718
Ditto, Extraordinary	9		8,035		8,035
Communications	32		96,301		96,301
Miscellaneous Public Improvement	6		50,516		50,516
	287		10,66,774		10,66,774
GRAND TOTAL		44,23,760	48,09,025		3,85,265

14 Of the works on which an expenditure of Rs 10,66,774 was incurred, although not provided for in the budget estimate, the following is an abstract —

	Outlay for completing works in progress the appropriations for which were within the competency of the Government of Madras to sanction		New works commenced during 1868-69 the appropriations for which were within the competency of the Madras Government to sanction from the Minor Works Grant		Outlay on works the appropriations for which were sanctioned by the Government of India.		Outlay on works the appropriations for which required the sanction of the Government of India, but which have not been so sanctioned		Outlay against the special grant of Rs 5 lakhs for Jails		Outlay on Famine relief Works		Total.	
	No	Rs	No	Rs	No	Rs	No	Rs.	No	Rs	No.	Rs	No	Rs
Military	30	56 126	9	35 728	9	90 256	4	85 122	/				52	2 67 262
Civil Buildings	7	10,699	9	19,099	11	1,30,426	3	60,721	132	3,44 961			162	5 65 909
Agricultural, Ordinary	18	35,317	6	19,775	2	23,656					...		26	78 748
Extraordinary	9	8,036	...										9	8,035
Communications	6	13 672	6	17,202	13	34,193	7	31 337					32	96 304
Miscellaneous Public Improvements	1	11			4	48,103	1	2,402					6	50,516
Total	71	1,23 860	30	91,804	39	3,26,664	15	1,79 582	132	3 44 964			287	10,66 874

15 The following is a detail of the expenditure of Rs 1,79,482 incurred on works not provided for in the budget estimate, the appropriations for which required the sanction of the Government of India, but which have not been so sanctioned —

	Amount of Estimate	Outlay 1868-69
Military	Rs	Rs
Hospital for Native Infantry, Bellary	41 200	20 001
Drains for new lines at Rayapooram	35 550	21 981
Sinking wells and constructing roads to Cholera Camp, Bangalore	11,340	10 139
Supplying water drainage, fencing and planting trees, and other improvements to Quarters for Warrant Officers, Madras	44,500	3,270
Civil Buildings		
Purchase of land for General Post Office, Madras		20 000
Upper Storey to Revenue Board Office		38 548
Lunatic Asylum at Trichinopoly		2,173
Communications		
Improving communication in Rumpah Country	15 400	2 027
Approaches to Coum Bridge Madras	10 600	10 527
Bridge over the Peunan at Bangalore	10 900	4 036
Iron-bridge across the Swaum River, Trichinopoly	74 300	4,053
Constructing Cootandy Bridge, Malabar	18 800	1 244
Travellers' Bungalow at Tanjore	7 390	4 852
Chuttiaum at Erriode	7,200	3,598
Miscellaneous Public Improvement		
Clearing and improving Ganjam Town	13,000	2,402

16 The outlay on the works noted in the margin charged against the imperial budget grant represents refund of expenditure from imperial to local funds, *vide* paragraph 65 of report by Controller, such refunds require the sanction of the Government of India.

Travellers' Bungalow at Tanjore	4,852
Road from Bellary to Cuddapah Frontier	3,739
Opening Canal between Negapatam and Vadarannm	14,522
Repairs to roads in the town of Cochin	1,000
	24113

17 As showing the outlay incurred in Madras without estimates or in excess of estimates, the following table will be of use—

	Total outlay without Estimates		Expenditure in excess of Estimates			
			No	Aggregate of Estimates	Aggregate of Outlay	Excess Outlay
	No	Rs	No	Rs	Rs	Rs
Military	1	3,125	6	7,11,851	9,20,252	2,08,401
Civil Buildings	31	1,97,721	1	1,08,000	1,83 858	75,858
Agricultural	2	38,681	3	35,526	37,004	1 478
Communications	3	1,43,792	4	3,49,210	3,74,302	25,092
Miscellaneous Public Improvement	1	28,403				
Total	38	4,11,722	14	12,04,587	15,15,416	3,10,829

18 Of the works that were undertaken without estimates, the chief are the improvements and construction of new Talook Cutcherries and Subsidiary Jails, for which a special grant of Rupees five lakhs was assigned during the year, and the portion of the road from Madras to Cuttack lying in the Ganjam and Vyjiagapatam Districts on which a sum of Rs. 1,27,064 was spent up to end of 1868-69 The principal works in excess of estimates are the following —

	Estimate	Outlay to end of 1868 69	Excess
	Rs	Rs	Rs
Lawrence Asylum Buildings at Ootacamund	5,57,816	6,78 272	1,20,456
Ulsoor Water Supply Project	72,000	1,55,666	83,666
Central Jail at Vellore	1,08,000	1,83,858	75,858

Revised estimates for the last two works have recently been submitted to the Government of India for sanction, while as regards the first, the Government of Madras have been recently called upon to furnish explanation of the cause of the excess outlay, *vide* Public Works Department letter No 2A-B and K, dated 6th October 1869

REPAIRS

19 A reference to paragraph 42 of the report by the Controller will show that the outlay on repairs during 1868-69, exclusive of famine relief expenditure by Civil Officers under the heads Communications and Miscellaneous Public Improvement, has amounted to Rs 24,93,068, against a budget grant of Rs 24,50,000 It should, however, be mentioned that under the head Expenditure, a sum of Rs 1,42,010, being outlay incurred on famine relief purposes by *Civil Officers* in the *repairs of tanks* and other *agricultural works*, has been included, but for which the grant would have been underspent by Rs 98,943, of which Rs 58,743 would have been under the head Agricultural

ESTABLISHMENT

20 The total charges under this head have amounted to Rs 17,14,946, distributed as shown in the margin, the grant having amounted to just Rs 906 less That grant was, however, reduced by transfers to Rs 16,57,424, so that the excess outlay is really Rs 57,522, the cause of which is fully explained in paragraph 47 of the report by the Controller In submitting the regular estimate for 1868-69, the Government of Madras provided for the excess as one that required an additional grant That Government, however, were told in Public Works Department letter No 56A, dated 22nd January 1869, that no extra grant could be given, and that measures should be taken to provide for the extra charge by a re-appropriation of budget credits so as not to exceed the total allotment This, however, has not been done

	Grant. Rs	Outlay Rs
Ordinary	14,39,240	14 87,906
Extraordinary	2,75,000	2,27,040
	17,14,240	17,14,946

Tools and Plant.

21 The charges under this head of service have amounted to Rs 1,86,075, the reduced grant being Rs 72,400, so that there has been an excess charge of Rs 1,14,675. This is explained to be due to two causes, *viz* —

Charges against the budget grant on account of the several workshops for which no provision was made in the budget	Rs	10,702
Value of stores received from the Military Department (erroneously accepted as already explained), the debit being only made in March 1869 there was no time to cover the charge by a re-appropriation of budget credit	Rs	93,755

Public Works Revenue.

22 The receipts under this head during 1868-69 have amounted to Rs 2,57,659, against a regular estimate of Rs 2,30,000

Report by S BROCK Esq, *Controller of Public Works Accounts, on the Madras Appropriation and Outlay Account for* 1868-69, *No.* 1085, *dated Madras, 30th August* 1869.

* Public Works Budget		Rs	87,38,000
Railways		,,	1,09,400
Irrigation and Canal Company		,,	62,000
			89,09,400

The total Imperial Public Works Budget grant assigned to Madras for 1868-69 amounted to Rupees 89,09,400 *

2 The additional grants during the year were Rs. 5,00,000,* from which if the reduction of Rs 2,00,000† ordered by the Government of India be made, the net additions will stand at Rs 3,00,000, making the total allotments of the year Rs 92,09,400, against which there has been an expenditure of Rs 93,16,340, the result being an excess outlay of Rs 1,06,940 or 1 2 per cent very nearly, of the allotment

* Special grant for Subsidiary Jails and Taluq Cutcherries

† Rupees 1,00,000 on account of stores from London for the Public Works Department and Rs 1,00,000 on account of the Cuttack road

NOTE —On account of the value of stores from London, the following sums were surrendered —

		Rs
ORIGINAL WORKS		
Civil Buildings ..	. .	78,242
Communications ..	.. .	17,500
REPAIRS		
Civil Buildings .	..	
Communications ...	... ..	1,020
Tools and Plant ..	...	2,838
	...	400
		1,00,000

3 The following Table will show how this result has been arrived at —

	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	10,30,000	11,01,498	1,70,000	1,88,262	12 00,000	12,89 760	.	89 760
Civil Buildings	12,43,018	13,38,064	1,08,980	84 073	13,51,998	14,22,137		70,139
Agricultural—								
Extraordinary	12 00,000	9,90,158			12,00,000	9,90,158	2,09,842	
Ordinary .	3 63 000	3 59 867	10,75,000	11,58 267	14, 38,000	15,18 134		80,134
Communications	8,78 000	9,62,855	10,62,162	10,54 688	19 40,162	20,17 543		77,381
Miscellaneous Public Improvements	14,000	56,583	30 000	7,778	44,000	64,361		24,361
	47,28,018	48,09,025	24,46,142	24,93 068	71,74,160	73,02,093		
	Outlay more 81,007		Outlay more 46,926					
Establishment—								
Agricultural, Extraordinary ..		.. .			2 75,000	2,27,040	47,960	
Other services		. ...			14,39,240	14,87,906		48,666
Tools and Plant—								
Agricultural Extraordinary		.			25,000	11,490	13,510	
Other services		.			1,24,600	1,74,584		49 984
Profit and Loss						15,250		15,250
State outlay on Guaranteed Irrigation Works		.. ... .			90,38,000	92,18,363		
					62,000	41,659	20,341	
Less decrease in Stock Balance		... ..			91,00,000	92,60,022		1,60,022
		..				40,075	40,075	
Public Works proper					91,00 000	92,19,947		1,19,947
State outlay on Guaranteed Railways		.			1,09,400	96,393	13,007	
GRAND TOTAL					92,09,400	93,16,340		1,06 940

4 The grants noted in this Statement, however, were considerably modified during the year under competent authority

5 The following Table will show the results after the authorized modifications —

	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 ..	10,18,400	11,01,498	1,81 700	1,88,262	12 00,100	12,89,760		89,660
Civil Buildings	13,34,586	13,38,064	91,825	84,073	14,26 411	14,22,137	4,274	
Agricultural—								
Extraordinary	12 00,000	9,90,158			12,00,000	9,90,158	2,09,842	
Ordinary	3,72,370	3 59,867	10,75,000	11,58,267	14,47,370	15,18,134		70,764
Communications	9,10,342	9,62,855	10,62,859	10,54,688	19,73,201	20,17.543		44,342
Miscellaneous Public Improvements	60,150	55,583	10,314	7,778	70,464	64,161	6,103	
Total	48,95,848	48,09,025	24 21,698	24,93,068	73,17,546	73,02,093		
	Outlay less 86 823		Outlay more 71,370					
Establishment—								
Agricultural, Extraordinary .					2,75,000	2,27,040	47,960	
Other Services					13,82,424	14,87,906		1,05,482
Tools and Plant—								
Agricultural, Extraordinary .					25,000	11,490	13,510	
Other Services .					47,400	1,74.584		1,27 184
Profit and Loss .						15,250		15,250
					90,47,370	92,18,363		1,70,993
State outlay on Guaranteed Irrigation Works					52,630	41,659	10,971	
					91,00,000	92,60,022		1,60,022
Less decrease in Stock Balance . . .						40,075	40,075	
					91,00,000	92,19 947		1,19,947
Public Works proper . .					1,09,400	96,393	13,007	
State outlay on Guaranteed Railways								
GRAND TOTAL					92,09,400	93,16,340		1,06,940

6 The following is a comparison of the expenditure with the original allotments —

	Budget grant	Outlay	DIFFERENCE	
			Outlay less than Grant	Outlay more than Grant
MILITARY	Rs	Rs	Rs	Rs
Original Works	10,30,000	11 01,498		
Repairs	1 70,000	1,88,262		
	12,00,000	12 89,760		
Less decrease in stock . . .		17,115		
	12,00,000	12,72,645		72,645
AGRICULTURAL				
Extraordinary				
Original Works .	12,00,000	9,90,158		
Establishment	2,75,000	2,27,040		
Tools and Plant	25,000	11,490		
	15,00,000	12,28,688	2,71 312	
Ordinary				
Original Works	3,63,000	3,59,867		
Repairs	10,75,000	11,58,267		
State outlay on Guaranteed Irrigation Works,	62,000	41,659		
	15,00 000	15,59,793		59,793
TOTAL AGRICULTURAL	30,00,000	27,88 181	2,11,519	
Less decrease in stock		1,825	,825	
GRAND TOTAL	30,00,000	27,86,656	2,13 341	
Carried over	42,00,000	40,59,301	1,40,699	

	Budget grant	Outlay	Difference: Outlay less than Grant	Difference: Outlay more than Grant
Brought forward	42,00,000	40,59,301	1,40,699	
OTHER SERVICES				
CIVIL BUILDINGS -				
Original Works	8,21,260	13,38 064		
Repairs	1,10,000	84,073		
COMMUNICATIONS—				
Original Works ...	9,95,500	9 62,855		
Repairs	10,65,000	10,54,688		
MISCELLANEOUS PUBLIC IMPROVEMENTS—				
Original Works	14,000	56 583		
Repairs	30 000	7 778		
Establishment	14,39 240	14 87,906		
Tools and Plant	1,25,000	1,71 581		
Profit and Loss		15,250		
Additional grant	3,00,000			
	49,00,000	51,81 781		
Less decrease in stock		21,135		
	49,00,000	51,60,646		2,60,646
State outlay on Railways	1,09,400	96 393	13,007	
GRAND TOTAL	92,09,400	93,16,310		1,06,940

7 The outlay by the Civil Department on account of famine-relief works, and for which no provision was made in the Public Works Budget Estimate, amounted to Rs 5,50,361, as follows —

ORIGINAL WORKS	Civil Buildings	138
	Agricultural	3 115
	Communications	3 49 508
	Miscellaneous Public Improvements	21,081
		373 812
		1,42 010
REPAIRS	Agricultural	16 453
	Communications	18,056
	Miscellaneous Public Improvements	
		1,76,519
	TOTAL	5 50,361

8 Of the amount thus expended, the sum of Rs 1,45,125, being the outlay incurred on agricultural works and repairs, has only been charged to the budget grant, so that the excess outlay of Rs 57,968 under "Agricultural Ordinary" is more than accounted for by this debit, as also by the charge of Rs 37,126 for certain works which were classed as "Extraordinary," but the outlay on which is debited to "Ordinary" for want of the orders of the Government of India authorizing the outlay to be debited to loan The stringent orders of the Government of India against incurring outlay from the extraordinary provision made in the budget till the receipt of their sanction to the projects being classed as such reached this Government after the close of the official year 1868-69, and will be strictly adhered to in future

9. No remarks are necessary as regards "Civil Buildings" and "Miscellaneous Public Improvement," the outlay on which, after making allowance for the expenditure on famine works, was more than covered by the modified grants under those heads The excess of Rs 89,760 under "Military" will be found explained in a subsequent part of this report

10 On new works under "Communications," the excess outlay has been caused chiefly by the unexpected debit, on account of famine-relief works, of Rs 3,49,508, in addition to which Rs 37,051 were spent on the Great Northern Road over and above the reduced grant for the year The original budget assignment for this work was Rs 3 lakhs, which the Government of India unexpectedly reduced to 2 lakhs, promising to supplement that amount later in the year if it were found possible to spend a larger grant on the road in question No portion of the amount withdrawn was, however, replaced at the disposal of this Government.

11 The value of stores received from England during the year amounted to Rs 1,70,139, but this item, under late orders, has been omitted from the account.

12 No details beyond those already given can now be furnished of the outlay incurred by the Civil Department on famine-relief works The particulars of this expenditure will be supplied as soon as the bills, which are now being submitted for audit, have been fully received

13 The short outlay of Rs 4,31,312 under the head "Extraordinary Irrigation Works" may be explained as follows —

	Rs
Amount less spent on Extraordinary Works	2,09,842
Short outlay on Establishment	47,960
Ditto on Tools and Plant	13,510
	2,71,312

Of the first item, a sum of Rs 37,126 was expended on works which were provisionally classed as extraordinary in the Public Works Budget of 1868 69, but as those works did not receive the sanction of the Government of India, the outlay upon them was debited to ordinary

The second and third items have been wholly utilized under the heads to which they respectively appertain, as the ordinary grants were insufficient to cover actual charges

14 The excess over the total budget grant of Rs 92,09,400 is Rs 1,06,940, or 1 2 per cent of the allotment. But this excess is accounted for by the outlay on account of relief works, *viz*, Rs. 1,45,125 If to this amount be added the unexpected debit of Rs 95,309, on account of the Military and Civil Departments for tools and plant, Rs 10,702 on account of the workshops, and Rs 21,772 on account of rents paid, the total unforeseen debits will be Rs 2,72,908 The actual net saving is, therefore, Rs 1,65,968, which nearly covers the value of the stores received from England

15 Proceeding to details, the first head to be noticed is —

ORIGINAL WORKS

MILITARY

16 Under this head the outlay has exceeded the grant by Rs 71,498—

	No of Works	Grant	Outlay
		Rs	Rs
Major works entered in the Budget Estimate on which expenditure has been incurred	47	7 65,670	7,27 870
Major works entered in the Budget Estimate on which no expenditure has been incurred	19	1 51,330	
Major works not entered in the Budget Estimate on which expenditure has been incurred	52		2 67 262
Minor works		1,10 000	1,06 366
TOTAL		10,30,000	11,01 498
EXCESS OUTLAY		71,498	

17 The following is a detail of the works comprising the first group on which an expenditure of Rs 7,27,870 has been incurred against a Budget grant of Rs 7,65,670 —

Amount of Estimate	Outlay up to 1868 69	Names of Works	Grant 1868 69	Outlay, 1868 69	Remarks
Rs	Rs	MILITARY	Rs	Rs	
17 000	16,994	Drainage of the new European Infantry Barracks	8,500	7,922	
69 300	41,804	Improving the supply of water to the Cantonment	20 000	30 000	
3 020	2 300	Two Solitary Cells for Royal Artillery	3 020	2 300	
2 976	2,987	American Bowling Alley for the Royal Artillery	2 980	2,987	
2,976	2,977	Ditto Ditto for Her Majesty's 76th Regiment	2,980	2,977	
9 550	7,750	New Armory in the Arsenal	4 000	7,750	
15 900	6 001	Garrison Lock Hospital	12,000	6 001	
24 200	8,000	Constructing a new European Main Guard with out houses	16,500	8 000	
7 140	7,383	New Wash Houses for the Royal Artillery	10,000	7,383	
		FORT ST GEORGE AND MADRAS			
1 03 910	98,881	Constructing 18 quarters in the N W Esplanade for the Warrant, &c, Officers of the Ordnance Department	31,000	33,117	
3,960	2,559	Constructing Godowns and Store rooms for ditto ditto		2 559	
13 900	12,404	Fives and Racket Courts for European Troops	4,600	2 839	
		Carried over	1,15,580	1,13,835	

Amount of Estimate	Outlay up to 1863 64	Names of Works	Grant 1868 69	Outlay 1868 69	Remarks
Rs	Rs		Rs	Rs	
		Brought forward	1,15,580	1,13,835	
		St Thomas Mount			
2 05 010	43 000	Barracks for a second Field Battery	50,000	38,000	
10,800	46,609	Family quarters with out houses complete in the Horse Artillery Lines	14,550	14,371	Completed
32,290	32,290	New Female Hospital with out offices for European Troops	22,290	15,297	
9,450	9,885	Constructing Slaughter House at Roshum Baugh	9,450	9,885	Completed
7,075	5,000	Guard room, &c , to Reserve Powder Magazine	5,000	5,000	
		Poonamallee			
2,790	1,950	New ridge ventilators over the roof of the Barracks	2,790	1,950	Completed
4 420	2,143	Ditto of Depot Hospital	4,460	2,143	
		Bangalore			
5 300	5 400	Plunge Bath for men	5,300	5,400	
5 640	5,544	Racket Court for Royal Horse Artillery	5 640	5,544	Completed
2 710	2,602	One pair American Bowling Alleys	2,500	2,602	
3 050	3 065	Magazine for the Royal Horse Artillery	3,050	3,065	
10 600	5,194	Two Plunge Baths for men of the Cavalry	10,600	5,194	1 Completed
7,580	7,300	Racket and Fives Courts	7,580	7,300	
1 470	4,156	Quarters for the Quarter Master Sergeant of the Cavalry	4 470	4 156	Completed
46 750	11 836	Sergeant's Mess and Recreation-room, Refreshment Shop, &c	21 780	11 836	
26,000	25 600	Four Harness rooms with Workshops for Arty	26 000	25,600	
17,700	16 835	Guard room for Artillery on the Race Course	12 910	16,835	
9 300	8 826	Canteen for ditto ditto	9,300	8 826	
5 300	5 276	Plunge Bath for ditto ditto	5,300	5,276	Completed
3,000	3 000	Gram boiling shed for Artillery	3,500	3,000	
7 580	7,318	Racket and Fives Courts for Artillery	7,580	7,318	
4 240	3,753	Additional latrines and cells for the Infantry	1,240	1 588	
2 470	2 335	Lives Court to be added to the present Racket Court	2 470	2 335	
10 600	10 835	Two Plunge Baths for men of the Infantry	10,600	10,835	
11 020	9,575	Two Skittle and Bowling Alleys	9 000	9,575	Completed
1 60 700	1 39 116	Two Male Pavilions for Garrison Hospital	50,000	67 118	
27 670	26 636	Administrative rooms and arcades	16,800	14 337	
34,650	31 587	Two separate wards for ditto	16,600	12 845	Completed
72 000	1,55,666	Ulsoor Water Project	30,000	19,407	
		Mercara			
44,000	34,020	Re roofing the Mercara Palace	17,190	12 515	
		Trichinopoly			
14 000	14 246	New Guard room, &c , for the Artillery	14,000	11,246	
13 500	13 754	Alterations to the Bomb proof and tiled Barracks to fit them as Store Rooms for the Commissariat Department	15,000	13,754	
		Wellington			
5,57 816	6,78 272	Lawrence Asylum* Buildings	2,01,810	1,98,083	
5 060	5,069	Engineer's Workshop		5,069	
		Cannanore			
1 05 300	1,05 974	Artillery Barracks and married quarters	10,000	17 775	Completed
28,780	29, 59	Commissariat Store room and Office	15,000	13,960	
		Maliapooram			
3 330	1,665	New Cook room for the new Infantry Detachment	3,330	1,665	
		Grand Total	7 65 670	7,27 870	

Note —With reference to the Lawrence Asylum Buildings it should be observed that a sum of Rs 51 000* being private contributions on their account was credited to Revenue Imperial in the Accounts for 1863 64 instead of to Deposits It is worthy of the consideration of the Auditor General in finally disposing of these papers whether by a write back entry the Imperial allotments may not be relieved to the extent of Rs 9 8 6 The Superintending Engineer gave up this sum for other works, under the impression that the whole sum of Rs 51 000 was available from Deposits

* Besides Rs 4729 realized by the sale of Government Securities by Messrs Arbuthnot and Co before making over the credit to Government

18 The outlay on works not provided for in the Budget Estimate was as follows —

Amount of Estimate	Outlay up to 1868 69	Names of Works	Outlay 1868 69	Remarks
Rs	Rs		Rs	
		Vizagapatam		
3,200	3,191	Re roofing Gun shed and Workshop in the arsenal	828	Completed
		Bellary		
22,357	22,357	Constructing a School room and place of worship in the Cantonment	2 624	Completed
9 391	9 191	Constructing a Plunge Bath for Royal Artillery	4,378	
36 966	39,117	Ditto 10 new Wash houses for the European Regiment	4,369	Completed
21 092	24,287	Ditto Camel shed at Sultanpore	5,836	
3 340	3,435	Supplying punkahs to the quarters occupied by the Non Commissioned Officers and married Privates of European Troops	209	
9 480	9,912	Improving 6 Staff Sergeants quarters	2,347	Completed
6,889	7,223	Constructing a Canteen with Cellar for Artillery	1,270	
5,400	5,390	Making Archways in the rooms at the end of Barrack Blocks occupied by European Infantry	3,888	Completed
44,200	20 001	Constructing Hospital for the Native Infantry Regiment	20,001	
4,120	4,075	Supplying furniture to the School room and place of worship	4,075	
5,220	4,500	Constructing 12 Urinals to be attached to Wash houses lately constructed for European Troops	4,500	
4 760	5,150	Constructing Commissariat Godowns at Ramandroog	818	
2,650	1,249	Improvements to the Hospital	1,249	
		Fort St George and Madras		
16,000	23 658	Improving the Pits at the Perambore lines	1,094	Completed
41 500	32,701	Supplying water drainage fencing and planting trees, &c , to the quarters at the N W Esplinade	32,701	
35,550	21,981	Constructing drains for the new lines at Rovapoorum	21,981	
9 200 / 1 950	6 663	Semi terraced verandah to the two Timber sheds and a Reading room at the Gun Carriage Manufactory	6,663	
28,200	28,743	Constructing a range of Overseers' quarters at the Gun Powder Manufactory	500	Completed
4,740	3,358	Constructing Buildings for setting up machines at the Gun Carriage Manufactory	3,358	
3,250	1,503	Asphalting the floors of the Malt Liquor Godown at the Commissary General's Office	1,503	
2 700	2,350	Constructing a Boiler flue and Chimney at the Government Bakery	2,350	
7,900	7,902	Constructing a quarter with out houses for an Assistant Commissary at the Bakery	7,902	Completed
4,110	2,541	Making certain alterations and improvements &c to the Bakery	2,541	
8,200	8,215	Constructing roads and drainage to 24 new family quarters in Horse Artillery lines at St Thomas' Mount	5,216	Completed
		Bangalore		
14,720	7,534	Extending the southern range of Stabling Remount Depôt at Muddagherry	5,263	
84,100	78,855	Constructing a Soojee Mill and Bakery	23,298	
5,400	5 469	Constructing an Armourers' Workshop for the Cavalry Race Course	2,734	Completed
12 770	12 891	Renewing the roof of the Sapper Barracks	3,620	
5 900	5 600	Constructing a Regimental Workshop for Cavalry Race course	2,795	
9,624	9,175	Two Blocks each containing one Bowling and one Skittle Alley	500	
	3,125	Purchase of Dhoby's Wells at the corner of Ulsoor Tank	3,125	
21 900	21 900	Constructing Gun sheds for Artillery at the Race Course	1,811	
17 000	16,998	Sick Stables for Cavalry Race Course	16,998	
12,700	12,517	Constructing Subordinates quarters for Hospital on Race Course	796	
10,020	6,874	Constructing Out houses to the Hospital on the Race Course	1 233	
18 040	17 670	Constructing a Camel shed for Khalkanah Lines	14,270	Completed
7 100	7 103	Forge for Cavalry Race Course	30	
1 05 200	1,05 968	Constructing three additional Blocks to new Infantry Barracks	300	
3,720	3,733	Constructing a Lavatory for the use of the Royal Horse Artillery	35	
		Carried over	2,32,010	

Amount of Estimate.	Outlay up to 1867-68	Names of Works	Outlay 1868 69	Remarks
Rs	Rs		Rs	
		Brought forward	2 32,010	
		BANGALORE,—*contd*		
8 350	8 477	Constructing Sick Stables for Artillery Race Course	496	
8 640	8 828	Two Harness rooms with Store-room for Artillery Race Course	501	
2 550	2 637	Forge for ditto	510	Completed
41,300	42 515	Constructing a Female Hospital at the Race Course	1,052	
11,340	10,439	Sinking Wells in, and constructing Roads to, the Cholera Camp	10,439	
		TRICHINOPOLY		
2 950	2,944	Constructing a Blacksmith's Forge and Shoeing shed for the Battery of Artillery	2,194	Completed
		WELLINGTON		
4 950	4 928	Fixing sinks for carrying out waste water from the Barracks	1 614	
15 350	15,349	Constructing a Slaughter House	8 300	
		ERRODE		
5,330	5,316	Constructing quarters for the Rest House Superintendent	3,694	Completed
		CANNANORE		
20 700	22 280	Constructing Grand Powder Magazine	3 972	
9 016	7 579	Constructing 11 new Wash houses &c	7,579	Completed
8 170	7,989	Erecting temporary Sheds &c for the accommodation of Troops embarking and disembarking at Beypore	7 989	
		GRAND TOTAL	2 67 262	

19 The items in the margin comprise the works on which no expenditure was incurred during the year although a grant of Rupees 1,54,330 was provided for them

Budget Items	Works	Grant 1868 69
1	Quarters for the Apothecary attached to the Regiment of N I	3 450
4	Improvements to the Native Infantry Hospital	3 120
5	Latrines for Native Troops	3 480
7	Lightning Conductors to all the inhabited buildings in the Convalescent Depôt	6 000
8	Re roofing the Native Infantry Hospital	3 000
10	Hospital for Epidemic diseases for European Troops	20 000
14	Drainage of the Barracks and Family Quarters of the Royal Artv	3 000
15	Improvements to the Barrack Latrines of Her Majesty's 76th Regt	3 000
17	Female Hospital for European Troops	20 000
19	Quarters for married Students of the Civil Engineering College	17 390
26	Improvements to the Barracks at Poonamallee	14 100
27	Three Staff Sergeants quarters for Artillery at Bangalore	12 000

20 Estimates for several of these works were either not submitted during the year, or were sanctioned too late to admit of operations being commenced The grants for Nos 4 and 8 were utilized in the construction of a hospital for the Native Infantry at Bellary, No 19 was ordered to be treated as a civil building and the grant for it of Rs 17,390 was transferred to the extension of the stabling at Oossoor, and to minor new works, Military

Budget Items	Works	Grant 1868 69
		Rs
29	Two Lavatories for Women of the Artillery at Bangalore	1 440
32	Out-houses of Sergeants quarters at Bangalore	3 060
36	Two Lavatories for Women of the Cavalry	5 000
43	Ditto ditto Artillery at Bangalore	2 880
47	Addition to the Provost Cells at Bangalore	3 000
55	Drainage of Race Course Barracks	25 000
57	Recreation room and Coffee-room for a Detachment of European Infantry	4 320
	TOTAL	1,54 330

CIVIL BUILDINGS

21 The original grant for new works "Military" was modified during the year by a net transfer to repairs, Military, of Rs 11,700, and an addition of Rs 100 from minor new works "Communications," so that the excess outlay was Rs 83,098 Of this amount, Rs 39,845 are accounted for in the note against the Lawrence Asylum Works in the paragraph 17 above, and the balance was spent on the following works for which owing to other pressing and heavy demands this Government were unable to make the necessary appropriations

	Rs
PRESIDENCY—*New Ordnance Lines*	
Supplying water, draining, fencing, planting, &c	32,701
Drainage of the new Lines at Royapooram	21,981

22 The supplemental estimate for the Ulsoor water works at Bangalore is believed to be still under preparation

23 The original allotment of Rs 8,21,260 for this head of service was supplemented by a grant of Rs 5,00,000 The outlay has been Rs 13,38,064, so that the aggregate grant has been exceeded by Rs 16,804, and the original grant by Rs 5,16,804, as will be apparent by the following abstract —

	No of Works	Grant	Outlay
		Rs	Rs
Major works provided in the Budget Estimate on which expenditure was incurred	46	6,42,260	6,75,363
Major works provided in the Budget Estimate on which no expenditure was incurred	5	62,000	
Major works not provided in Budget Estimate on which expenditure has been incurred	162		5,65,909
Minor works		*1,17,000	90,737
Works by Civil Department			6,055
TOTAL		8,21,260	13,38,064
EXCESS EXPENDITURE			5,16,804

* Rupees 8,000 were transferred to major works—see letter from the Government of India No 682A, dated 16th September 1868

	Grant	Outlay	Excess Outlay
	Rs	Rs	Rs
Central Jails	2,83,760	4,10,404	1,26,644
Zillah ,, ...	30,000	42,842	12,842
Improvements and additions to Jails	1,11,100	1,20,442	9,342
Court Houses and Subsidiary Jails	74,000	3,62,131	2,88,131
Police Buildings	34,400	24,159	**10,241**
Churches and Burial Grounds		13,526	13,526
Charitable Institutions	80,300	1,54,097	73,797
Revenue Buildings		24,933	24,933
Other works	28,700	97,664	68,964
Works by Civil Department		6,055	6,055
Minor works	1,17,000	94,078	**22,922**
TOTAL	7,59,260	13,50,331	5,91,071
Less outlay from Contributions		12,129	12,129
Grants for works	7,59,260	13,38,202	5,78,942
Grants for works on which no expenditure has been incurred	62,000		62,000
GRAND TOTAL	8,21,260	13,38,202	5,16,942

Amount of Estimate	Actual Outlay to end of 1868 69	Names of Works	Grant, 1868 69	Outlay, 1868 69	Remarks
Rs	Rs		Rs	Rs	
		Central Jails			
3,51,088	3,02,932	Rajahmundry .	58,000	53,710	
10,332	25 710	Penitentiary at Madras .		25,710	
1,08,000	1,83,858	Vellore	50 000	1,00,348	
3,76,000	2,58,298	Trichinopoly . .	95,760	1,29,500	
4,600	4,600	European Jailor's quarters attached to the Central Jail at Salem		915	Completed
4,120	4,003	Two Ranges of Warder's huts at the Combatore Central Jail .	.	4 003	
8,000	6,058	Coimbatore		3,425	
10,760	3,089	Ditto		3 089	
3,00,305	1,82,400	Cannanore	80,000	89 704	
		Total .	2,83,760	4,10,404	
		Zillah Jails			
82,326	70,755	Vizagapatam, improvements to .		11,434	
52,890	53 626	Ootacamund, ditto	30,000	28 988	
19,832	16,800	Berhampore, ditto .		2 420	Completed
		Total .	30,000	42,842	
		Improvements and Additions to Jails			
5,000	5,000	Civil and Sessions Court House at Vizagapatam	3,000	125	Completed
3,760	800	Sub-Magistrate's Cutcherry at Sringamputalla		800	
3,340	1,050	Ditto ditto at Alwoor	..	1,050	
2,960	2,920	Rapilly Taluq Cutcherry		473	
2,800	2,800	Sub Magistrates Cutcherry at Sattenad		1,750	Completed
4,560	4,753	Ditto ditto at Pounary		1,157	
	2,524	Extending the Sub Magistrate's Cutcherry at Streepermatoor for a Subsidiary Jail		924	
7,258	1,381	Tehsildars Cutcherry at Villapooram .		1,381	
2,960	98	Treasury Room to Cutcherry at Tanjore	3,300	98	
4,420	301	Talook Cutcherry without houses at Trambalore		301	
	5,003	Adapting the Taluq Cutcherry at Ootacamund for a Subsidiary Jail		5,003	
3 210	188	Taluq Cutcherry at Collegal .		188	
2,530	732	Ditto at Caroor		732	
3,150	2,076	Sub-Magistrate's Cutcherry at Coondapoor		2,076	
3,170	1,301	Ditto ditto at Karekaul		1,301	
7,860	1,000	Converting Chicacole Jail into a Taluq Cutchery		1,000	
2,920	2,000	Adding a Subsidiary Jail to Sub Magistrate's Cutchery at Permapitoor .		2,000	
3,370	2,000	Ditto ditto at Bobbili ..		2,000	
3,640	1,906	Ditto ditto at Cheepurpilly		1,906	
2,585	2,583	Improvements to District Jail at Rajahmundry .		539	
2,860	3,087	Converting the Conjeeveram Moonsiff's Court into a Subsidiary Jail		687	Completed
2,760	3,245	Sub Magistrate's Cutchery at Teroopoor .		1,145	
9,610	4,000	Ditto ditto at Tripathy ...	...	4,000	
5,000	4,995	Converting the old Barracks at Vellore into a Jail .. .		362	Completed
4,380		Subsidiary Jail at Coconada .	3,800		
14,340	13,485	Jail at Guntoor	3 900	2,047	
	35,439	„ at Bellary	20,000	20,000	
9,000	8,877	„ at Chittoor .. .	3,000	2,851	Completed
17,295	18,127	„ at Cuddalore .	7,440	8,565	
2,910	1,142	Subsidiary Jail at Virdachellum		1,142	
2,530	1,128	Sub-Magistrate's Cutcherry at Manargoody		1,128	
2,530	2,115	Taluq Cutchery at Chedumbrum		2,115	
14,440	14,253	Hospital to Salem Jail . .	6,530	6,668	
9,960	9,879	Female Wards to ditto	7,130	6,096	
5,940	5,885	Work Yards to ditto		636	Completed
6,800	6,233	Work Sheds to ditto . ..	6,800	5,929	
3,160	3,038	Rasipore Subsidiary Jail .	3 000	3,038	
88 640	4,530	Rumathy Trichengode ditto	5,000	4 530	
4,330	2,626	Uttangiri ditto .	4,000	2 626	
7,000	3,218	Denkenacottah ditto	4 000	3 218	
2 050	805	Kistnagherry ditto	2 500	805	
		Carried over	83,400	1,02,392	



Amount of Estimate	Actual Outlay to end of 1868 69	Names of Works	Grant, 1868-69	Outlay, 1868 69	Remarks
Rs	Rs		Rs	Rs	
		Brought forward .	83,400	1,02,392	
		Improvements and Additions to Jails,—*contd*			
2,820	2,754	Collector's Cutcherry at Trichinopoly		2,754	Completed
2,500	2,100	European Prison at Ootacamund	2 500	2 100	
	311	Subsidiary Jail at Calicut . .	29,000	311	
12,220	10,140	Jail at Madura		10,140	Completed
	2,745	Subsidiary Jail at Dindigul		2,745	
		Subsidiary Jails in the Tinnevelly District .	19,000		
		Total	1,33,900	1,20,412	
		Court Houses and Subsidiary Jails			
		Moonsiff's Court House at Parvatipoor		4 720	
5 625	4 720	Court House at Tanjore		25 366	
56,440	25,366	District Moonsiff's Court House at Erode		4,265	Completed
6,580	6,062	Moonsiff's Court House at Biawaroo		1,003	
3,950	1,003	Deputy Tehsildar's Cutcherry at Somepettah		540	
3,000	540	Sub Magistrate's Cutcherry at Almoor		1,500	Completed
3,570	3,570	Ditto ditto at Coimgah		1,126	
6,500	6,128	Cutcherry and Subsidiary Buildings at Narsarampett		4,806	
	4,806	Taluq Cutcherry and Subsidiary Buildings at Nundigaum		4,810	
	4 810	Taluq Cutcherry and Subsidiary Buildings at Bezwarah		4 655	
	4,655	Sub Magistrate's Cutcherry at Abenegudda		4,595	
	4 595	Ditto and Jail at Sulurpett		1,250	
	1,250	Constructing a Sub-Magistrate's Cutcherry and Jail at Venkatagiri		1,250	
	1,250	Converting the southern half of the Sub-Magistrate's Cutcherry into wards, and erecting a Court Room on the north side of Gundun .		3,099	
	3,099	Taluq Cutcherry at Ongole .		36	Completed
11,334	11,347	Ditto and out houses at Kanigherry		5 093	
22,000	5,093	Taluq Cutcherry and Jail at Atmakoor		7,577	
22 000	7,577	Ditto ditto at Rapuru		7,240	
22,000	7,240	Ditto ditto out- houses, &c, at Wadgherry		7,227	
	7,227	Tehsildar's Cutcherry with Subsidiary Jail	4,700		
7,700		Ditto ditto at Trivellore .	8,000	16,000	
24 500	22,000	Tehsildar's Cutcherry with Subsidiary Jails at Ahtur	15,000	6,850	
24,670	6,850	Deputy Tehsildar's Cutcherry with Subsidiary Jail at Vaniambaddy	7,000	1,000	
9,520	1,000	Sub Magistrate's Cutcherry at Punagram		3,154	
	3 154	Tehsildar s Cutcherry with Subsidiary Jail at Namcul		2,989	
25,800	2,989	New Tehsildar's Cutcherry at Tanjore		2,859	
4 000	2,859	Deputy Tehsildar s Cutcherry and Subsidiary Jail with out-houses at Teroovadamurdur		307	
12,850	307	Taluq Cutcherry and Jail at Mayavaram		5,146	Completed
6,740	6 697	First Class Taluq Cutcherry and Jail at Sheally		753	
23,340	3,753	Second Class Taluq Cutcherry and Jail at Porayour		487	
12 850	487	Deputy Tehsildar s Cutcherry and Subsidiary Jail, with out-houses at Vadarium		2,000	
12,850	2,000	Sub-Magistrate's Cutcherry and Jail with out-houses at Kuletalay		728	
23,430	728	Deputy Tehsildar's Cutcherry and Subsidiary Jails with out-houses at Rajandraputnum		1,499	
12,850	1,499	Deputy Tehsildar's Cutcherry and Subsidiary Jail with Out-houses at Terriore		2	
12,850	2	Taluq Cutchery „ Pollachey		10,911	
23,236	10,011	Do „ Oodamulpettah		10,420	
23,537	10,420	Do „ Erode		3 407	
25,560	3,407	Do „ Dharapooram		5,156	
25,040	6,765	New Do „ Tellicherry		10,460	
30,000	10,460	Do. „ Munjerry		2,625	
25,000	2,625	Sub Magistrate's Cutcherry with Treasury, Subsidiary Jail and Rest Office at Goodaloie	1,500	891	
8,500	2 062	Carried over	36,200	1,77,802	

Amount of Estimate	Actual Outlay to end of 1868 69	Names of Works	Grant 1868 69	Outlay, 1868 69	Remarks
Rs	Rs		Rs	Rs	
		Brought forward	36,200	1,77,802	
		Court Houses and Subsidiary Jails,—*contd*			
8,970	11,193	Sub Magistrates' Cutcherry with Treasury, Subsidiary Jails and Rest Office at Vythery with three Cells			
27,800	3,500	Taluq Cutcherry and Subsidiary Jail at Ambasamudram		82	
12,800	5,600	Deputy Tehsildar's Cutcherry and Subsidiary Jail at Velathucolum		3,500	
2,200	2,900	Subsidiary Jail at Nursevapetta		5 600	
3,870	490	Do at Rajgoonadapoor		2,900	
9,500	2,364	Do and Taluq Cutcherry at Berhampoor		400	
3,980	2 624	Do and Out houses at Narsipatum		2,364	
18,780	4,219	Taluq Cutchery and Subsidiary Jail with Out-offices at Vella Munchellig		2,624	
9,430	1,757	Subsidiary Jail at Bimlipatum		4 219	
11,280	1,953	Ditto at Chodiveram		1,757	
3,310	3 307	Jailor's quarters with Out houses at Parvatipoor		1,953	
9,120	1,250	Subsidiary Jail and a Sub Magistrate's Cutcherry at Vizianagrum		278	Completed
6,300	2,943	New Jail with Subsidiary Buildings at Russelcondah		1,250	
5,360	2,799	Constructing a Jail and Out houses near Collector's Cutcherry at Coconada		2,943	
	473	Taluq Cutcherry and Subsidiary Jail at Peddapore		2,799	
	1,605	New Subsidiary Jail at Rapilly		473	
7,000	444	New Jail of four large and three small wards, with Police Guard room and Subsidiary Buildings at Kurnool		1,605	
30,000	75	Ditto of two large and two small wards with Subsidiary Buildings and Cutcherry at Pathecondah		444	
20,000	49	Ditto ditto at Rapully		75	
6,000	1,572	Ditto ditto at Atmakur		49	
6,000	2,397	Ditto ditto at Nundicokoor		1 572	
	3,371	Koilguntla New Jail with Subsidiary Buildings and Cutcherry		2,397	
	1,202	Nundial new Jail with Subsidiary Buildings and Cutcherry		1,259	
	6,658	Jail of three large and two small wards, with Subsidiary Buildings and Taluq Cutcherry at Cumbum		1,202	
13,000	500	Taluq Cutcherry and Subsidiary Jail on Standard Plan No 1 at Rudroog		6,658	
8,000	215	Sub-Magistrate's Cutcherry and Subsidiary Jail on Standard Plan No 11 at Singoopah		500	
2,590	2,627	Subsidiary Jail at Chengaputt		215	
	2,829	Tehsildar's Cutcherry and Subsidiary Jail at Madrantacum		141	Completed
4,490	4,534	Sub Magistrate's Cutcherry and Jail at Utramullore		239	
6,540	4,868	Subsidiary Jail with Out buildings complete at Wallajapett		513	Completed
9,500	4,180	Subsidiary Jail with out buildings at Arconum		4 868	
13,640	4,000	Sub Magistrate's Cutcherry and Subsidiary Jail, &c at Calastry		4,180	
12,680	4,000	Sub Magistrate's Cutcherry at Narayanaveram		4 000	
..	7,300	Taluq Cutcherrry and Subsidiary Jail, &c at Polur		4,000	
9,025	2,947	Sub-Magistrate's Cutcherry and Subsidiary Jail at Vanoor		7,300	
6,295	3,389	Sub Magistrate's Cutcherry and Out houses at Cuddalore		2,947	
	240	Subsidiary Jail at Chengun, with Hospital Shed, Cook room, Latrine and Well		3,389	
	240	Subsidiary Jail at Gingee with Hospital shed, Cook room, Latrine and Well		240	
3,440	978	Subsidiary Jail with Out-houses and a Treasure room in the Taluq Cutcherry at Trikalur		240	
3,830	484	Subsidiary Jail with Out houses and Police Guard Room at Ellavanasoor		978	
				184	
		Carried over	36,200	2,60,469	

Amount of Estimate	Actual Outlay to end of 1868 69	Names of Works	Grant, 1868 69	Outlay, 1868 69	Remarks
Rs	Rs		Rs	Rs	
		Brought forward ..	36,200	2,60,469	
		Court Houses and Subsidiary Jails,—*contd*			
3,570	988	Subsidiary Jail at Tripotore .. .	6,500	988	
6 840	7,090	Ditto at Salem ...	9,000	7,090	
4,970	1,597	Ditto at Oossoor .	7,000	1,597	
5,090	45	Subsidiary Jail at Vullum .		45	
8,000	1 182	New Jail consisting of six wards, with a Police Guard-room, Cook-room, Latrine in the enclosure of Bomb-proof at Mayavaram		1,182	
7 200	1,023	Subsidiary Jail at Negapatam		1,023	
6,000	305	Jail of four wards with Police Guard Room, with out-office at Musery .		305	
4 700	605	Subsidiary Jail at Pulladum .		605	
8,030	1,141	Ditto at Avenashy . .		1,141	
	3,239	Ditto at Badagherea		3,239	
80,000	29,426	New District Jail at Calicut .	20,000	24 379	
5 260	3,057	Subsidiary Jail to accommodate 27 Prisoners, with Out houses at Mangalore		3,057	
3,880	1,255	A Jail to accommodate 8 prisoners, including Out-houses at Bettangoody	...	1 255	
4,110	2,104	A Subsidiary Jail to accommodate 18 prisoners, including Out-houses at Udapy		2,104	
4 630	1,174	Subsidiary Jail and Out-offices at Upenangady		1 174	
4 230	2,041	Ditto ditto at Hosedroog		2,041	
3,310	1,345	Ditto ditto at Cassergode		1,345	
3,900	4,011	Ditto ditto at Oolempatty		4 011	} Completed
5 450	5,587	Ditto ditto at Meylore		5 587	
3 520	3,598	Ditto ditto at Tripatore		3 598	
4 300	2,500	Ditto ditto at Teroomungalum		2 500	
4 800	3,000	New Jail at Ramnad .		3 000	
10,100	4,042	New Jail and Cutcherry at Moodoocolatlur		4,042	
10 500	1,871	Ditto ditto at Tiroochuly ..		1 871	
2 570	1,000	Ditto ditto at Paumben		1,000	
9,130	8,130	Subsidiary Jail in the compound of the Collector's Cutcherry at Tinnevelly		8 130	
4 120	2,920	Ditto ditto at Nanganary .		2,920	
4,900	2,000	Subsidiary Jail, &c, at Tenkasee . ..		2,000	
7,500	4,000	New Jail at Palamcottah	30,000	4,000	
..	2,168	Subsidiary Jail of two large and three small wards, with Out-houses attached to the Deputy Tehsildar's Court at Tuticorin		2,168	
23,000	3,620	Taluq Cutcherry and Subsidiary Jail at Jammelmugu		3,620	
8,000	645	New Taluq Cutcherry and Subsidiary Jail with Subsidiary Buildings at Sidhout .		645	
		Ditto ditto at Pullumpett			
		Jailor's Quarters, Guard room and Office at Trichinopoly .	4,500		
		Total .	1,13,200	3 62,131	
		Police Buildings			
3 544	3,391	Stations in Ganjam	3 000	3 391	
770	637	Ditto in Vizagapatam	3 000	637	
853	810	Ditto in Godavery	300	622	
1,462	723	Ditto in Kistna . . .	300	722	
713	713	Ditto in Cuddapah	300	413	
660	660	Ditto in Kurnool	2 000	660	
5 158	5,003	Ditto in North Arcot .	2 500	1,678	
1 220	505	Ditto in South Arcot	2,000	505	
2 000	1,943	Ditto in Salem .	2 000	1 943	
5,100	5,259	Ditto in Coimbatore	6 000	5 259	Completed
17 818	9,460	Ditto in Malabar, items Nos 90 and 91 .	10 000	5,062	
2 600	836	Police Guard Room at Aska .		836	
3 600	271	Ditto ditto at Sooradyle .		271	
2,160	2,160	Police Stations in Madura	3,000	2,160	
		Total	34 400	24 159	

Amount of Estimate	Actual Outlay to end of 1868 69	Names of Works.	Grant 1868 69	Outlay 1868-69	Remarks
Rs	Rs		Rs	Rs	
		Churches and Burial Grounds.			
64 380	31 433	Constructing a new Church at Ootacamund	..	7,015	
	19 513	Contributions	..	.	
19,640	19,960*	Constructing a wall around the Cemetery at Bangalore	..	4,864	
.	1,647	Ditto ditto St John s Cemetery at Bangalore	..	1,647	
		Total ..		13,526	
		Charitable Institutions			
60 100	15,000	Lunatic Asylum at Vizagapatam		15 000	
2 02 000	1,36 853	Ditto at Madras	50,000	81 207	
35 320	31,575	New Wards at the Leper Hospital at Madras .		28 679	
3,390	4 689	Lock Hospital at Madras (Town) .		4 689	
	2,707	Ditto at ditto (Vepery) .		2,707	
6,300	6 600	Chuthrum at Arconum .		3 450	Completed
	2,173	Lunatic Asylum at Trichinopoly	.	2 173	
10 360	9 612	Leper Hospital at Pulliput		9 612	
31,000	6,580	Lunatic Asylum at Calicut	10,300 20,000	6,580	
		Total ..	80 300	1,54,097	
		Revenue Buildings			
2 055	2 045	Sea Custom House at Pridimadura		790	
2 055	2 021	Salt Cutchery at Pentacotta . .		796	
61 300	60 300	Platform of Salt Kotar at Madras . .		2,029	
3 180	3,180	New Salt Depôt in the Old Town of Cuddalore		340	
	20 000	Post Office, Presidency		20,000	
4,420	4,398	Ditto Vythery		978	
		Total		24,933	
		Other Works			
18 090	14,304	Improvements to Government Workshop Buildings at Dowlaishweram		14 304	
3,690	2,686	Constructing a Laboratory for the Quinologist at Ootacamund .		2 686	
28,700	28 860	Government Press, Fort St George .	28,700	24 860	Completed
	38 548	Upper story to the Revenue Board Office ..		38,548	
3 400	2,135	Iron railings to enclose the Presidency College		80	
17 390	17,186	Six Quarters for the married Military Students of the Civil Engineering College .		17,186	Completed
		Total .	28,700	97 664	

* Note —Through an oversight in closing the accounts for 1867 68 the whole of the outlay of Rs 15 096 on the Cemetery at Bangalore up to that year was debited to Imperial funds although there was a sum of Rs 9 8 0 at the credit of Deposits in favor of the work The outlay in 1868 69 was only Rs 4 864 which sum was debited to Deposits and the balance, Rs 4 956, credited to Revenue Imperial The remarks made above in connection with the Lawrence Asylum Buildings apply to this work also

Note —The outlay of Rs 14 304 on the Workshop at Dowlaishweram has not been charged in the Workshop accounts under the head Payments to the Shop, as the work is not yet completed On completion the necessary entries will be made

Agricultural, Extraordinary.

24 The following is an abstract of the grant and expenditure for this head of service —

	No of Works	Grant	Outlay
		Rs	Rs
Original Works			
I —Works entered in the budget and classed as extraordinary in the Public Works Department orders as per margin ..	31	10,86,000	9,90,158
II —Works on which no expenditure was incurred	3	64,000	
III —Works classed as extraordinary in the same budget, but the expenditure on which has to be classed as ordinary for want of the specific orders of the Government of India authorizing the outlay to be debited to loan ..	3	50,000	
Original Works		12,00,000	9,90,158*
Establishment			
IV —Proportion of charges debitable to this head .. .	.	2,75,000	2,27,040†
Tools and Plant			
V —Proportion of charges debitable to this head . .		25,000	11,490
Grand Total .	.	15,00,000	12 28,688
Short Outlay		2,71,312	

Letter from the Secretary to the Government of India, Public Works Department dated 1st September 1868, No 132 A—I, printed with G O No 3215 dated 12th October 1868
Ditto, dated 5th January 1869, No 5 I ditto ditto, No 883, dated 5th February 1869
Ditto, dated 11th February 1869, No 53 I, ditto ditto No 844, dated 16th March 1869
Ditto dated 11th March 1869, No 53 A—I, ditto ditto, No 1413, dated 30th April 1869

25 This short outlay is accounted for as follows —

	Grant	Outlay	More	Less
	Rs	Rs	Rs	Rs
Works in the Godavery District	2 18,100	1,80,579		37,521
Do in the Kistna .. .	2,19 800	2,08,696		11,104
Pennar Anicut Project, &c , in Nellore District .	77,000	71,849		5,151
Madras Water Works	3,03,800	2,50,375 / 7,138		46,287
Regulating works for the improvement of the River Cauvery	49,000	56,685	7,685	
Upper Cauvery Works .	14 800	10,911		3,889
Other works	25,400	14,713		10,687
Anicut on the Tambrapoorney River in the Tinnevelly District .	58 100	1,04,469	46,369	
Chembrumpankum Tank	1,20,000	84 743		35,257
Total .	10,86,000	9,90 158	54,054	1 49,896
Deduct Less from More ..	.	10,86,000		
Unspent Balance		95,842		

* Inclusive of Rs 7,764 laid out by Civil Officers in the purchase of land

		Rs
Original Works	..	47 17 418
Repairs	...	23 28,775
Profit and Loss .	.	15 280
Total		70 61,443

† The gross outlay on Original Works, Repairs and Profit and Loss by *Public Works Officers* only aggregating Rs 70 61 443, has been taken into account in the calculation of the percentage (24 3) debited to Extraordinary

The outlay by Civil Officers and by the Civil Department on famine relief works has not been taken into account In the same way the outlay on Tools and Plant incurred only by Public Works Officers has been taken into account to the exclusion of transfers from the Military and Civil Departments and of the debit to this head on account of the workshops

	Rs
Grants for works on which no outlay has been incurred, and for works proposed to be classed as extraordinary, but which are still treated as ordinary, for want of the specific orders of the Government of India authorizing the outlay to be debited to loan money	1,14,000
Add net saving as above	95,842
	2,09,842
Balance of grant for Establishment and Tools and Plant	61,470
	2,71 312

26 Having already explained in paragraph 13 of this report how the last two items have been disposed of, no further notice here is necessary.

27 The details of Extraordinary Irrigation Works, which were in progress during the year, are as follows —

Amount of Estimate	Outlay to end of 1868 69	Names of Works	Grant, 1868 69	Outlay 1868-69	Remarks
Rs	Rs		Rs	Rs	
		Godavery Works			
3 00,000	3,00,177	Raising Godavery Anicut	7,000	6,531	Completed
1,03,234	91,231	Improvements to Akeed Canal	30,000	52,116	
16,500	1,710	Aqueduct across Cowsica Drain . .	10,000	—51	Recovery
	Outlay up to 1867 68				
3,570	3,748	Ditto over Chintapolly Calingulla Channel		...	Completed in 1867 68
1 31,200	84,808	Widening and improving Samulcotta Canal	50,000	59,093	
21,120	9,648	Ditto and re building side wall of Ganarum Aqueduct			
9,350	9,225	Constructing a lock and Calingulah below Ganarum Aqueduct	10,000	4,668	
5,660	.	Sloping down banks of the western delta main canal from Jaishweram to Niddadavole	...	780	Completed
1,05,486	90,601	Works for the cross drainage of the Ellore high level canal		..	
2,843	2,539	Calingulah on Mundapetta Canal	6,100	11,289	
16 760	7,465	Irrigation works of Ellore High Level Canal	5,000	759	
540	532	Masonry Aqueduct over Thopaswarum Drain		5,000	
1,600	1,863	Scouring sluices and ring channel to Cocanada Lock	.	122	Minor work
	To the end of 1867-68			1,269	Do
1,935	1,934	Removing parapet walls of the under sluices of Godavery Anicut ..	..	..	Completed in 1867 68
1,100	918	Under tunnel under Oondy Channel	.	322	Minor work.
	..	Extension of Irrigation from Ellore Canal and Central Delta ...	1,00,000	38,681	
		Total	2,18,100	1,80,579	
		Kistna Canals			
1,77,000	75,312	Enlarging and improving Channels in Masulipatam Section	50,000	31 297	
20,080	11,668	Widening head of Masulipatam Canal	5,000	3 927	
	598	Compensation for land by Civil Officer		598	
49,860	31,892	Excavating Irrigation Channel on west side of Masulipatam Canal	15,000	17,389	
15,610	13,644	Ditto ditto on east side ditto		709	
57,682	40,694	Side channels from Doogeralla to Nizampatam	24,000	21,597	
1,95 770	1,57,067	Extending the Cummamoor Channel	20,000	30,289	
1,04,050	1,02,025	Widening the lower portion of the Pullaroo Channel		409	
1,16,479	1,36,309	Channel from Wallabapoor to tide water .	15,000	9,519	
2,76,404	1,47,237	Sloping down and enlarging main channel from the southern flank of the Anicut	14,000	12,606	
33 070	33,160	Constructing a first class lock at Doogeralla	6,000	6,790	

Amount of Estimate	Actual Outlay to end of 1868 69	Names of Works	Grant, 1868 69	Outlay, 1868 69	Remarks.
Rs	Rs		Rs	Rs	
		Kistna Canals,—*contd*			
18,040	18,650	Constructing a second class lock at Jagurlamordy	3,800	9,080	
2,94,815	2,94,384	Cutting a new channel from Pedewad to Nizampatam		487	
6,100	44,352	Enlargement and improvement of Ryves			
4,08,093		Canal	50,000	44,352	
10,460	8,518	Excavating a drainage channel to dispose of four drainages which at present inundate the Vellatoor Channel	4,000	3,764	
5,400	5,623	Drainage channel from outlets across the Rumpooroo Swamp	..	294	Completed.
16,400		Improving embankment along the south margin of the Pennair Weir at Nellore	.		
56,910	34,366	Improvements to the eastern banks of the Kistna	5,000	1,476	
13,350	10,384	Excavating channel from the terminus of the eastern side channel of the Masulipatam Canal near the Aukumurroo Lock to Gokaveram .	6,000	10,384	
6,130	4,708	Irrigation channel from the 14th mile of Polraj Cadoo . .	2,000	610	
		Pennair Canals			
59,600	57,447	Canal of irrigation from Nellore to Kistnapatam	2,000	223	
	29	Compensation for land by Civil Officers		29	
4,12,100	1,28,824	Improvements to Survapully Channel	75,000	71,596	
		Total	2,96,800	2,79,918	
92,630	..	Connecting Survapully Channel with Jaffar Saib's Channel ..			
6,11,759	5,95,939	Madras Water Supply Project	3,03,800	2,50,375	
	7,138	Compensation for land by Civil Officers		7,138	
		Upper Cauvery Works			
1,00,540	84,993	Regulating works for the improvement of the Cauvery	49,000	56,684	
16,500	16,492	Surplus sluices for the Wyacondan Channel		1,825	
12,380	12,373	10 Surplus sluices on the north bank of the Coleroon		969	Completed
24,800	23,115	Completion of the Wyacondan Extension Project	14,800	8,117	
		Other works	25,400	14,714	
		Total	89,200	82,309	
8,31,600	1,04,469	Anicut on the Tambrapoorney River in the Tinnevelly District	58,100	1,04,469	
3,55,435	1,04,748	Chembrumpankum Tank Project	1,20,000	84,743	

28 The outlay on the following works in 1867-68 should have been classed as Extraordinary, as they were sanctioned as such by the Government of India in letter No 132 A—I, dated 1st September 1868, printed with G O No 3216, dated 12th October 1868

	Rs A P
Removing parapet walls of the under-sluices of the Godavery Anicut	1,934 5 4
Calingulah on Mundapettah Canal	1,779 13 11
Masonry aqueduct over Thopaswaram Drain	409 12 0
Under tunnel under Oondy Channel	595 2 6
Scouring sluices and ring Channel to Cocanada Lock	593 2 0
Total	5,312 3 9

29 These were omitted to be shown in the report of the Accountant General of the Public Works Department, *vide* Circular No 22 of the Government of India, dated 19th March 1869 This omission was, no doubt, owing to four of the works having been classed as minor new works in the accounts for 1867-68, and to a difference in the wording of the second work, which, in the schedule of original works, is called "building a Calingulah at Thopaswaram"

30 On account of the anicut over the Tambrapoorney river, or the Streevigoontum Anicut Project, a sum of Rs 38,845 was contributed by the ryots during the year, out of which Rs 38,840 were laid out and debited to Deposits

31 The following is a list of the works, the grants for which, aggregating Rs 50,000, were provisionally classed as Extraordinary in the Public Works Budget for 1868-69, but the outlay on which, amounting to Rs 37,126, has been debited to Revenue for want of specific orders authorizing the expenditure to be charged to loan money

Amount of Estimate.	Actual Outlay to end of 1868 69	Names of Works	Grant 1868 69	Outlay, 1868-69	Remarks
Rs	Rs		Rs	Rs	
22,400	19,516	Channel from the Venkataghery River to the Chennoor Tank and constructing an anicut	12,000	6,860	
47,600	19,999	Widening and deepening the branch channel from the main channel of the Cheyaur at Nallalam and Tetry	20,000	19,999	
81 880 16,000	98,824	Construction of a sluice of seven arches and completion of an additional laterite and rough stone apron at the northern extremity of the south branch of the lower Coleroon Anicut Additional laterite and rough stone apron with retaining walls at the advanced portion of three sluices in the south branch of lower Coleroon Anicut			
3,800	2,845	Taking up and relaying the apron of the south branch of the lower Coleroon Anicut		3,286	Completed
2 950	1,824	Concrete flooring over the apron of the south branch of the lower Anicut		2,026	
3,200	3,131	Shutters for the lower Coleroon Anicut .	18,000	1,824 3,131	Completed
			50,000	37,126	

AGRICULTURAL, ORDINARY

32 The following is an abstract of the grants and expenditure under this head of service —

	Grants	Outlay
ORIGINAL WORKS		
	Rs	Rs
Major works classed as ordinary, on which expenditure has been incurred	*1,63,000	2,30,002
Major works the budget provision for which was classed as extraordinary, but the outlay on which could not be debited to that head for want of the orders of the Government of India, authorizing such to be done		
Minor works	2,00,000	37,126 {† 620 92,119
TOTAL	3,63 000	3,59,867
REPAIRS		
Grant and outlay	10 75,000	11,58,267
STATE OUTLAY ON GUARANTEED IRRIGATION WORKS		
Control and purchase of land . .	‡ 62 000	41,659
TOTAL	15,00 000	15,59,793
EXCESS OUTLAY		59,793
LESS DECREASE IN STOCK ..		1 825
NET EXCESS		57 968

* Reduced to Rs 52 630 during the year

† Inclusive of Rs 18,700 for two works in the South Arcot District, on which there was no expenditure during the year

‡ Inclusive of famine relief works, Rs 3,115

33 The cause of this excess has already been explained in paragraph 8 of this report, and need not therefore be stated here The works originally provided for in the budget estimate as ordinary, and those of the same class undertaken during the year are detailed below —

Amount of Estimate	Outlay to end of 1868 69	Names of Works	Grant 1868 69	Outlay 1868 69
Rs	Rs		Rs	Rs
		Minor works in the Ganjam District .		3,136
		Do Vizagapatam do ..		3,906
3,080	3,392	Constructing a dam across Malagedda at Thonearochenla in ditto (completed) ..		1,072
		TOTAL .		4 978
4,100	3,897	A new cut from old bund on Yalingy River near Vagoolada River in Godavery District		982
4,850	4,075	Thopaswaram on Mundapetah Canal in ditto		532
4,460	2,908	Side Channel from Mullapand Lock on south side in ditto .		477
	4,146	Constructing lock on the 16th mile on the Cocanada Canal		4,146
	1 632	Ditto ditto on the 20th mile on the ditto		1,632
4,400	3,926	Improving Gostanadi Lock (completed) ..		3,600
		Minor works in the Godavery District		8,009
		TOTAL		19,378
		KISTNA DISTRICT		
12,070	12,074	Clearing and improving Munangy drainage channel, &c		758
		Minor works .		7,308
		TOTAL		8,066
		NELLORE DISTRICT		
18,130	18 319	Improving Nellore Tank (completed) .		227
10,000	5,664	Preservation of the Pennar Anicut		5,664
		Minor works .. .		6,469
		TOTAL		12,360
		BELLARY DISTRICT		
12,720	10,797	Improving the supply channel of Narrain Davenkerra Tank		4,135
3,165	2 534	Constructing Calingulah to the Raggy Musal Ninda Tank		2,528
4,800	4,189	Parathachervoo Tank Improvements		2,238
39,400	35,046	Restoring Gootloor Tank		16,498
7,350	7,955	Ditto Yennavumhully Tank		4 503
		Minor works .		2,793
		TOTAL		32,695
		CUDDAPAH DISTRICT		
11,080	11,080	Restoring the Gunganapully Mullapah Tank (completed) .		3,725
2,730	2,719	Surplus Calingulah to Condoor River Channel		1,725
		Minor works		2,922
		TOTAL .		8,372
		KURNOOL DISTRICT		
		Minor works		578
		MADRAS DISTRICT		
36,000	19,991	Anicut at Velloor	20,000	19,991
10,000	8,760	Regulating sluices to the heads of 16 channels of Bungaroo Channel and Cooum River .	10,000	8,760
*9,000	18,366	Anicut across the Nilgel Madagoo and Channels to supply various Tanks in the Conjeeveram and Chingleput Taluqs	6,000	6,984
6,120	6,120	Restoring Cortilliar River embankment and constructing a 14 yard sluice at Vulloor (completed)	.	271
20,900	19,769	Project for utilizing the surplus water of the Madrantum Tank .. .	15,520	15,739
		Minor works	..	6,768
		TOTAL		58,516

* Supplemental Estimate called for

Amount of Estimate	Outlay to end of 1868-69	Names of Works	Grant 1868-69	Outlay 1868 69
Rs	Rs		Rs	Rs
		North Arcot District		
3,625	3,600	Channel from the Palar River for the irrigation of Seevarum Seeroonavelpett villages (completed)	3,600	3,600
4,330 / 520	4,830	Mamadoor Tank (completed)		994
6 320	1,004	Mailcooppum high level reservoir	4,800	1,004
2,500	1,750	Cutting a channel from Calavay Tank to Wallumby large tank		1,750
3,900	3,899	Nellumlaum Tank (completed)	3 900	3,899
4,500	4 500	Covilloor Tank (completed)	4,500	4,500
3 600	3 624	Naikanari Tank (completed)	3,600	3,624
4,200	4,200	Cutting a channel from Poorsay Tank to Vadamangoor (completed)		4,200
5,200	1,340	Improving Covilloor and Cavalavadoo channel		1,340
		Minor works		10,854
		Total		35,765
		South Arcot District		
2 740	1,043	Forming a new tank at Kotacolum		1,043
45 400	41,159	Cutting the Parumbay channel from the north end of the Pooneyaur anicut	5,800	14,181
8,830	9,234	Improvement of the supply channel from the Ragaveren channel, &c , (completed)	2,800	404
4,000	4,000	Constructing an anicut across the Manaymoothanuddy River, &c , (completed)		322
55,800	12, 57	Constructing an anicut across the Manaymoothanuddy River near Mamathoor	10,000	12,557
34,750	34,847	Constructing an anicut across the Manaymoothanuddy River near Warthachellum (completed)	12,700	7 824
		Minor works	..	*12,351
		Total		48,682
		Salem District		
4 680	4,679	Improvement and extension of the channel from the Allalum anicut across the Pennar River	4 680	4,679
8,350	2,356	Formation of two new tanks at Vahaputty	3 300	285
8 670	2,165	Ditto a tank near Valamaday	2 600	2,165
11 500	9 703	Restoration of the Sarukalay ruined tank	6,500	6,037
8,650	3,690	Constructing a new anicut and canal across the Swaitah nuddy river near Vellayoor		2 462
		Minor works		3,629
		Total		19,218
		Tanjore District		
		Minor works		8,135
		Trichinopoly District		
30,500	29,345	Nunthyaur anicut extension project	5,500	15 394
		Minor works		2,972
		Total		18,366
		Coimbatore District		
58 318	58,183	Constructing masonry sluices in the Uradapully channel		3,375
16,100	12 372	Ditto aqueduct over the Mungmary jungle stream		
24 700	19,453	Ditto aqueduct over the Vamapootoor jungle stream	9,000	6,940
17,606	19,404	Widening, &c , the Calingavady channel and improving the anicut	10,000	12,366
10,655	7,157	Constructing four groynes in the River Cauvery between Malliampolliem and Nerooi		1,708
		Minor works		7,157
				1,292
		Total		32,838
		Madura District		
		Minor works		3,722

* Inclusive of Rs 1 o30 against Budget Item No 160, which in reality is a minor work, the estimate being only Rs 1,500

Amount of Estimate	Outlay to end of 1868-69	Names of Works	Grant, 1868-69	Outlay 1868 69
		Tinnevelly District		
		Minor Works		3,640
		Ditto by Civil Officers		1,147
		Works in other Districts		
		Expenditure on famine relief works by Civil Department, for which details have to be furnished		3,115

34 The expenditure shown above without grants has been duly provided for by re-appropriations of budget credits

35 From the entries under the head Repairs, it will be seen that the grant has been exceeded by Rs 83,267, but if this sum be deducted from the outlay on account of famine-relief works, *viz*, Rs. 1,42,010, the result will show a saving of Rs 58,743 under this head

36 The following table will show the total outlay incurred on agricultural repairs during the last five years —

	1864 65	1865 66	1866 67	1867 68	1868 69
	Rs	Rs	Rs	Rs	Rs
Repairs to works in the Delta of the Godavery	92,408	93,276	58,479	52,899	53,742
Ditto ditto in the Kistna	93,260	67 991	36,509	21,018	26,482
Tanks in various Districts	73,547	43,165	89 606	47,494	91,990
Irrigation Channels in various Districts	46,196	51,962	52 633	94 501	73,439
Anicuts in various Districts	20,765	22,751	12,363	12,332	8,295
Aggregate expenditure on repairs against Estimates amounting to Rs 2,500 and under	7,79,233	6,42,548	6,25,774	7,72,174	7,64,253
Famine Relief Works				90,814	1,42,010
	11,05,409	9,21,693	8,75,364	10,91,232	*11,60,211

* Inclusive of Rs 1,944 private contributions

37 The expenditure of the last year includes a sum of Rs 1,42,010 incurred by the Civil Department on famine-relief works

The Table in the margin shows the expenditure incurred during 1868-69 by Government in connection with the Madras Irrigation and Canal Company, as compared with the grant assigned to this service and the outlay during the four preceding years

Establishment	Budget Grant, 1868-69	Outlay, 1868 69	Outlay, 1867 68.	Outlay, 1866-67	Outlay, 1865-66	Outlay, 1864-65
	Rs.	Rs	Rs	Rs.	Rs	Rs
Control	27,272	26 169	24,842	22 839	33,020	24 764
Ditto for taking up land	1 728	2 872	696	5 910		7,858
Purchase of land	33,000	12 618	5,773	1,088	411	12,622
	62,000	41,659	31,301	29,837	33,431	45,244

COMMUNICATIONS.

38 The outlay under this head has been Rs 13,12,363 as shown below —

	No of Works	Grant	Outlay
		Rs	Rs
Major works provided in the Budget Estimate on which expenditure has been incurred	50	8,89,200	8,44,246
Major works provided in the Budget Estimate on which no expenditure has been incurred	4	23,300	
Major works not provided in the Budget Estimate on which expenditure has been incurred	32		96,304
Minor works		83,000	22,305
TOTAL .		9,95,500	9,62,855
SHORT OUTLAY .	.	33,145	

39 This excludes outlay to the amount of Rs 3,49,508 on account of famine-relief expenditure By a re-appropriation of budget credits the grant for this head of service was reduced to Rs 9,10,342 The excess outlay, if outlay on famine-relief work were included, would be Rs 4,02,021, the net excluded the excess is only Rs 52,513, the cause of which has already been explained in para 10 of this report The following table exhibits in one view the whole of the items comprising the grants and expenditure under original works, communications —

Amount of Estimate	Outlay to end of 1868 69	NAMES OF WORKS	Grant 1868-69	Outlay 1868-69
Rs	Rs		Rs	Rs
47,690	39,919	Road from Aska to Darungabady		
14 640	42,646	Do do to Russelconda	14,300	7,153
17 600	16,563	Roads in the Mahahs	16,000	13,999
44,500	14,434	Improvements to the Road between Aska and Berhampore (completed) .	2,000	
7 648	4,363	Branch road between Berhampore and Aska and Itchapoor	2,200	2,196
62,700	61,987	Road from Aska to the Ganjam Port and Salt pans		2,985
	26,017	Portion of road from Madras to Cuttack—	6,000	5,024
	1,00,279	In the Ganjam District	40,000	10 200
	768	In the Vizagapatam District	40 000	45 000
5,41,000	20,191	In the Godavery ditto	20 000	768
2 42,120	1,17,335	In the Kistna ditto	50,000	20,191
2 31 182	1,00,084	In the Nellore ditto	50 000	60,798
1,15,000	94 397	In the Madras ditto	1,00,000	1,00,084
4,363	4,275	Road from Vizagapatam to Cassipore	20,000	20,000
63,820	63,519	Reconstructing Karasa Road . ..		930
	7,000	Road from Vizianagram to Baoudara	10,700	8 939
	9,728	Petta Ghaut road .	7,000	7 000
4,404	4,408	Roads in the Jeypore country	10,000	9,728
19,405	10,392	Compensation to owners of lands taken up for certain cross roads for Fushes 1275, 1276 and 1277 .		4 404
15 400	2 027	Road from Palconda to Parvattipoor	9,500	
7,100	5,300	Improving communication in Rumpyh country .		2 027
6,032	5 905	Improving road from Doorgoorazapatam to the Stone-yard	1,800	
1,06,131	43,513	Road from Bellary to the Mysore frontier		5,905
10,600	10,574	Ditto Cuddapah to Bellary frontier .		4,140
11 000	11,000	Approaches to Cooum Bridge and iron rails to South Beach Road (completed)		10,527
18,250	13,042	Improving the road between Teeroomooshe and Coratore (completed)	3,000	1 980
24 900	24 610	Constructing a road from Teroo Kalikundrum to Sadras		3 727
3,260	3,260	Metalling Trunk Road No 9	4,700	3,711
3,530	3,530	Completing the road from Cundumdoo Bridge to Thambankum (completed)		3,260
14 300	14,299	Completing the road from Thambankum to Chunampett pans (completed)		3 530
		Constructing cart road from Taoramungalum to Railway Station .		1,500

Amount of Estimate	Outlay to end of 1868 69	NAMES OF WORKS	Grant, 1868 69	Outlay, 1868-69
Rs	Rs		Rs	Rs
47,870	41,399	Forming road from Trichinopoly to Salem boundary .	5,000	6,100
43,600	45 302*	Road from Trichinopoly to Arialore, &c , (completed) .	3,000	2,998
21,650	18,459	Forming Dindigul Road	6,800	5,500
2,40,000	2,43,804	Coonoor Ghaut new road	40,000	37,001
81,400	61,115	Goodalur Ghaut new road	20,000	20,000
33,427	31,427	Road from Coonoor Ghaut to Kotigherry	15,000	15,000
66,762	39,769	Ditto Ootacamund to Goodalur Ghaut . .	14,300	14,300
35,000	6,000	Ditto ditto to the site of Mr Mc Ivor's Bund .	. .	2,500
6,321	{ 3,044 / 645 }	Ditto Kotigherry to Kudanaud . .	.	{ 2,500 / 645
72,100	56,796	Ditto Bungoor Ghaut new Trace	12,500	14,147
32,550	34,316	Ditto Mambaut to Karkoor Ghaut .	5,000	8,633
90,230	72,018	Road below Karkoor Ghaut	25,000	36,127
1,07,400	90,184	The Karkoor Ghaut	17,340	16,179
64,086	53,042	Karkoor Ghaut to Goodalur .	10,000	9,464
58,388	50,658	Road from Goodalur to Tippacandoo . ..	10,000	7,315
60,660	73,932	Completing Terriah Road .. .		1,189
1,33,138	1,22,735	Periah Ghaut new Trace	30,000	30,562
33,660	10,085	Improvements to Bowally Road towards Mysore ..	3,000	6,936
42,400	25,719	New Trace from Manantoddy to Coorg frontier .. .	20,000	13,163
3,02,312	2,20,233	The Tambracherry Ghaut ..	24,800	84,008
25,150	23,102	Earth-work and bridges on road from Lackadi and Vythery		3,921
41,400	26,812	Road from Vythery to Kalputti	10,000	6 553
76,024	36,002	Ditto Kalputti to Sultan's Battery .	5,700	15,826
30,000	21,993	Ditto Sultan's Battery to the Mysore frontier	5,200	547
79,640	34,707	Ditto Pannernungalore to Hoosdroog	10,000	
1,65,000	91,673	Ditto Teroomungalum to Pulney . ..	31,650	31,649
130,000	1,05,266	Ditto Teroomungalum to Tuticorin .	25,000	24,999
11,700	11,700	New road from Palamcottah to Tuticorin Completing the reconstruction of the road between Sattur and Tuticorin (completed)	6,700	6,700
4,370	4,121	Widening three bridges on the South Beach Roads, Madras, (completed) .	2,910	4,121
3,900	3,430	Bridge of two arches over the Nammaswooyapooramaday on the road between Kullacoorchi and the Salem frontier (completed)	...	2,844
4,590	4,543	Bridge of two arches over the Gorookaundi River on the same road (completed) . .	6,000	2,356
3,200	798	Bridge of two arches over the Vassoodavanaur River on the same road (completed)	...	798
1,820	722	Bridge of one arch over the Vassoodavanour River ..		722
2,600	1,949	Malapady Bridge on Trunk Road No 1 ...	2,600	1 949
10,900	4,936	Bridge over the Pennar at Bagalore	..	4,936
71 300	4 053	Iron girder bridge across the Jyaur	.	4,053
8,620	9 030	Bridge at Seegoor	...	7,417
54,600	49,815	Bridges over the Cheeroopaya and Nellumboo rivers on the road from Mambat to Carcoor Ghaut	20,000	18,901
18,800	1,244	Reconstructing Cootandy Bridge . ..		1,244
14,560	16,439	Calpathy Bridge .	2,800	9,272
18 320	4 791	Culverts on Sultan's Battery to Mysore frontier	10,000	1,841
15,800	3 646	Culverts on Periah Road	10,000	3,646
16,000	22 250	Bridge over Coonooth River	.	4,286
14,540	10,117	Timber Platform Bridge over Cooloor River		4,917
8,500	114	Timber Bridge over Yeddathoray River on road between Sultan's Battery and Mysore frontier .		25
9,245	2,209	Bridges betweeen Charmady and Codekul Ghaut . .		1,460
2,770	53	Charmady Bridge below ditto ...		53
3,080	50	Billarhar Bridge on the Imperial Road from Mangalore to Karekal and the Agoomby Ghaut		50
7,045	368	Samoor Bridge on the Imperial Road from Mangalore to Karekal and the Agoomby Ghaut	...	368
6,000	5,996	Timber Platform Bridge of two spans over the Maraghaut Nallah on the road from Wundsay to Bennatta	..	1,509
4,370	4,391	Timber Platform Bridge of two spans over the Goontlay on the road from Wundsay to Bennatta	..	1,357
3,200	3,228	Timber Platform Bridge of two spans over the Cooloor on the road from Wundsay to Bennatta	.	1,459
7,170	5,662	Timber Platform Bridge of two spans over the Keekulla Nallah with addition of 20 feet spans (completed)		1,127
5,200	5,271	Timber Platform Bridge of two spans over the Buchappoo Nallah (completed) .	..	292
14,400	7 278	Minor Bridges below the Munzerabad Ghaut	4,000	5,415
69 584	25,925	Bridges on the road to connect Mangalore and Cannanore by Vitla and Hossdroog	15,000	14,573

* Inclusive of local fund expenditure in previous years

Amount of Estimate	Outlay to end of 1868 69	Names of Works	Grant 1868 69	Outlay, 1868-69.
Rs	Rs.		Rs	Rs
7,390	4,852	Travellers' Bungalow at Tanjore (completed)		4 852
7,200	7,198	Chuttrum at Errode		3,598
3,580	645	Family Chuttrum and Latrine at Beypore		8
1,61,110	76,896	Canal from Chilka Lake to the Ganjam River	30,000	19,511
1,08,192	74,740	Opening canal between Negapatam and Vedaraniem	46,000	27,810
	3,186	Regulating works for the improvement of the River Cauvery (grant in-aid from Local)		3,186
		Famine-relief works executed by Civil Officers		
		Minor works	83,000	22,305
		Total	9,95,500	9,66,686
		Less sum included above, being expenditure from contributions		645
			9,95,500	9,66,041
		Deduct grant-in aid		3,186
		Total	9,95,500	9,62,855

Miscellaneous Public Improvement

40. The following is a detail of the items comprising the grants and expenditure under this head —

Amount of Estimate	Outlay to end of 1868-69	Names of Works	Grant, 1868 69	Outlay 1868 69
Rs	Rs		Rs	Rs
13,000	2,402	Clearing and improving the town of Ganjam		2,402
4,700	2,200	Constructing a wharf and erecting sheer legs at Coconada		2,200
5,760	4,811	Constructing a basin at Robinson's Petta		11
43,340	37,417	Cutting inner angle of the Reef Channel at Paumben	5,000	4,332
22 810	998	Deepening the Paumben Channel	4,000	798
12,000	6,000	Water supply to the ward south of the Lake at Ootacamund		6,000
23,000	11,500	Reclaiming a swamp at the head of the Ootacamund Lake		11,500
		Minor works		
	28,403	Cochin Groynes, by Civil Department	5,000	937
				28,403
		Total	14,000	56,583

41 The following is an abstract of the grants and expenditure on minor new works from 1864-65 to 1868-69 —

Heads of Service	1864-65		1865 66		1866-67		1867-68		1868 69		
	Grant	Outlay	Grant	Outlay	Grant	Outlay	Grant.	Outlay	Grant	Outlay	
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Military	2,29,047	70,505	1,51,700	72,996	1,35,000	61 380	1,05,000	1,03,721*	1,10,000	1,06,366	
Civil Buildings	1,83,419	74,043	1,19,250	84,725	1,16,100	91,161	1,00,000	99,058	1,17,000	96,792	
Agricultural	1,08,474	76,883	1,73,603	88,019	1,93,500	67,992	2,00,000	1,13,903	2,00,000	92,739†	
Communications	1,36,375	35,470	1,32,050	39,416	1,26,000	33,958	70,000	26,411	83,000	22,305	
Miscellaneous Public Improvements	9,027	1,836	40,000	1,446	45,000	4,047	5,000	5,060	5,000	937	
Total	6,71,342	2,58,737	6,16,603	2,86,602	6,15,600	2,58,538	4,80,000	3,48,153	5,15,000	3,19,139	
Outlay less than grant		4,12,605		3,30,001		3,57,062		1,31,847		1,95,723	

* Exclusive of Rs 15 963 See this office letter No 3406, dated 10th November 1869, in reply to the Accountant General's No 1067, dated 9th October 1868
† Exclusive of the outlay on three extraordinary works, viz , Rs 1,713

REPAIRS.

42 Abstract of the grants and expenditure on repairs from 1864-65 to 1868-69

Heads of Service	1864-65			1865-66			1866-67 (11 Months)			1867-68			1868-69			Difference between Outlay and Grant, 1868-69		
	Grant	Outlay		Grant	Outlay		Grant	Outlay		Grant	Outlay		Grant	Outlay		Outlay less than Grant	Outlay more than Grant	
	Rs	Rs		Rs	Rs		Rs	Rs		Rs	Rs		Rs	Rs		Rs	Rs	
Military	1,31,314	1,45,406		1,32,856	1,43,280		1,19,700	1,49,403		1,55,000	1,65,211		1,70,000	1,88,262			18,262	
Civil Buildings	1,50,865	1,10,479		1,35,984	84,482		1,19,224	96,920		1,02,000	1,01,559		1,10,000	84,073		25,927		
Agricultural	10,85,281	11,05,409		10,00,000	9,21,693		8,67,109	8,75,364		10,75,000	10,91,232		10,75,000	11,58,267			83,267	
Communications	11,02,245	11,39,286		12,00,615	10,82,614		10,29,897	10,00,487		11,28,000	13,42,993		10,65,000	10,54,688		10,312		
Miscellaneous Public Improvements	30,295	27,561		30,545	19,348		24,070	7,770		24,000	38,980		30,000	7,778		22,222		
Total	25,00,000	25,28,141		25,00,000	22,51,417		21,60,000	21,29,944		24,84,000	27,29,975		24,50,000	24,93,068		58,461	1,01,529	43,068
Excess over Grant	..	.		..	..		..	..		..	..		43,068	43,068				



43 The excess outlay of Rs 43,068 against the grant for 1868-69 is due to famine-relief works of 1867-68 and 1868-69, the charges on account of which, debited to the grant, have amounted to Rs 1,42,010, as per margin Excluding this item, the result would be really a short outlay of Rs 98,943, and the comparison with previous year's outlay would be as noted below —

	Rs
Agricultural	1,42,010

	Rs
1864-65	25,28,141
1865 66	22,51,417
1866 67 (11 months)	21,29,944
1867 68	23,59,461
1868 69	23,51,057

44 The following table shows the details of the expenditure incurred on repairs (military) during the last five years —

	1864-65	1865 66	1866 67	1867 68,	1868 69
	Rs	Rs.	Rs	Rs	Rs
Repairs to Cantonment Roads, Bellary		4 207	3,947	4 641	4,408
Ditto to ditto Bangalore	5,499	6,000	6,000	5,950	6,600
Ditto to roads within military limits, Madras			14 893	14,047	14,047
Ditto to military buildings, Bellary	5,332		3,542		8,991
Ditto to ditto Wellington	5,172	6,094	5,619		4,603
Ditto to ditto Cannanore	6,380	1,397			
Ditto to ditto Madras	17,559				2,368
Ditto to ditto Bangalore				2 833	
Ditto to ditto Combatore ..				5 597	
Ditto to fortifications, Madras		8,328	7,246	7,965	8,908
Aggregate of expenditure on repairs incurred against estimates amounting to Rs 2,500 and under in each case ..	1,05,464	1,17,254	1,08,156	1,14,178	1,38,337
TOTAL .	1,45,406	1,43,280	1,49,403	1,55,211	*1,88,262

* Inclusive of Rs 21,772-3-7 paid on account of house rent, as per following statement There was no provision for this in the budget

Statement showing the expenditure incurred on account of house-rent paid to Medical and other Military Subordinates during the year 1868-69

Districts	Ranges	Amount	Total of each Division
		Rs A P	Rs A P
	1ST DIVISION		
VIZAGAPATAM	Vizagapatam or No 2	2,392 10 4	
DITTO	Vizianagram or No 3	244 9 3	
GODAVERY	Eastern Delta or No 1 .	36 2 1	
			2,673 5 8
	2ND DIVISION.		
	Nil		...
	3RD DIVISION		
BELLARY ...	Bellary or No 1	852 7 1	
KURNOOL	Kurnool or No 1	52 5 4	
			904 12 5
	4TH DIVISION		
PRESIDENCY	Northern or No 1 ..	3 323 9 1	
MADRAS	Mount or No 2 ..	1,025 6 10	
DITTO ...	Poonamallee or No 3	15 0 0	
NORTH ARCOT	Vellore or No 4 .	13 14 7	
			4 377 14 6

Districts	Ranges	Amount	Total of each Division
		Rs A P	Rs A P
	5TH DIVISION		
BANGALORE	Bangalore	3,673 6 2	
	6TH DIVISION		3,673 6 2
TRICHINOPOLY	Trichinopoly or No 1	781 6 11	
	7TH DIVISION		781 6 11
COIMBATORE	Neilgherry or No 1	401 5 2	
MALABAR	Cannanore or No 1	1,176 12 5	
DITTO	Calicut or No 2	7,341 3 4	
DITTO	Palghaut or No 3	154 13 5	
DITTO	Vythery or No 6	94 0 0	
SOUTH CANARA	Mangalore or No 1	193 3 7	
	8TH DIVISION		9,361 5 11
	Nil		
	TOTAL		21,772 3 7

45 The cost of maintaining the roads in the Madras presidency for each year from 1864-65 to 1868-69 inclusive, is as follows —

	1864-65	1865 66	1866 67	1867-68	1868-69
TRUNK ROADS	Rs	Rs	Rs	Rs	Rs
Repairs to Trunk Road No 1	45,218	39,197	41,096	50,071	42,596
Ditto do do 2	7,250	6,396	9,804	11,912	7,263
Ditto do do 3	4,426	3,961	4 115	7 359	5,391
Ditto do do 4	38,268	-19,772	18,258	45,008	42 737
Ditto do do 5	19,595	18,440	23,320	38,010	29,343
Ditto do do 6	64,807	48,893	54,240	79,174	80,852
Ditto do do 7	6,899	12,015	6,568	10,036	10,890
Ditto do do 8	59 570	44,931	48,402	40 087	53 521
Ditto do do 9	9,789	8,880	5,510	14 799	8,220
Ditto do do 10	12,800	10,725	9,695	11 677	11 626
Ditto do do 11	20,195	17,169	12 744	14,158	21,400
Ditto do do 12	4,675	5,177	4 248	12,280	5,199
Ditto do do 13			4,304		
DISTRICT ROADS					
Ganjam District	10,250	7,683	17,750	10,605	16 296
Vizagapatam	9 128	12,245	11,590	21 652	13,444
Kistnah	18,368	6,775	2,119	16 754	28,024
Nellore	12,452	9,764	12,077	13,507	8 808
Cuddapah District	55,863	45,254	29,265	39,722	53,728
Bellary ditto	34,582	57,850	50,313	56,538	76,949
Kurnool	30 384	33,280	28 726	34,304	33,881
Madras	21,384	18,512	13 976	55,603	43,528
North Arcot	12 105	14,060	13 354	12 257	4,673
South Arcot	37,739	22,204	35 359	36,206	41,112
South Canara	29,658	18,930	17,266	20,907	26,198
Salem	24,552	20,745	20,139	26,830	22,195
Coimbatore	41 692	55,161	45,392	58,010	72 184
Tanjore	27,074	16 767	16 298	13 271	19,149
Malabar	34,114	43 541	41 220	50,571	48 439
Trichinopoly	31,036	27 434	16 879	27,402	22 649
Madura	26,921	25,918	21,749	30 153	34,818
Tinnevelly	27,070	38,260	46,886	5 701	29 649
Godavery				3,688	2 813
Expenditure by Civil Department on Famine Relief Works				2,48,025	
Expenditure by Civil Officers					3 932
Aggregate expenditure on repairs against estimates amounting to Rs 2,500 and under each	2,67,337	3,09,249	2 75 632	2,28,305	1,35,514
Total inclusive of private contributions Rs 2,400		2,400			10,54,688

ESTABLISHMENT

46. The total grant assigned to this head of service from—

	Rs
Imperial Funds, was	17,14 240
The charge against Imperial Fund has been	17,14,946
So that there has been an excess outlay of	706

But as the grant for establishments was reduced* by transfers during the year, the net excess is Rs 57,522, or about 3 5 per cent of the modified allotment

* Rs 16,57,424.

47 The excess outlay is accounted for by the debit of Rs 45,270 to establishment on account of official postage, of Rs 62 on account of transfers from the Civil Department, and Rs 1,770 from the Military Department, aggregating Rs 47,102, which sum was not anticipated in the budget of 1868-69 Irrespective of the above, the allotment for establishments had to meet the following unexpected charges —

	Rs
Pay of five Covenanted Executive and eight Covenanted Assistant Engineers who arrived here after the despatch of the Budget Estimate	51,980
Pay of five additional Executive and four additional Assistant Engineers whose entertainment was sanctioned by the Government of India on the 11th March 1868, or three months after the submission of the Budget	57,600
	1,09,580

YEAR.	Total outlay of the year excluding State outlay on Railways and Guaranteed and Aided Irrigation Works	CHARGES FOR ESTABLISHMENT UNDER							Percentage which charges for establishment bear to total outlay
		Direction	Construction	Account	Collection and Police	Total	Deduct debitable to Local Funds	Net amount chargeable to Imperial Funds	
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
1864-65	67 69 410	3 45,190	9,31,155	42,920	81,800	14 00,165	1,06 465	12,93,700	19 11
1865-66	63,64,201	3,07,900	12,00,014	52 560	80 720	16,41,194	55,954	15,85 240	24 91
1866 67	63,49,849	2 92,460	11,72,343	59,360	73 460	15,97,623	96 193	15,01 430	23 64
1867-68	89,81,983	3,39,418	13,29,256	71 660	83 471	18,23,805	1 63,580	16 60 225	18 5
1868 69	95,83,524	3,50,421	13,88,308	75,024	83,909	18,97,662	1,82,716	17,14,946	17 9

TOOLS AND PLANT.

48 The debit of Rs 1,86,075 under this head has exceeded the modified grant† by Rs 1,13,675 This is due chiefly to the following causes —

† Rs 72,400

I —To the expenditure, amounting to Rs 1,554 by the Civil Department, on account of payments made by the Examiner of Claims for freight on stores shipped by the Officers of the Public Works Department beyond the Presidency

II —To the credit afforded to the Military Department of Rs 93,755 This sum is the value of stores issued by the arsenals to Public Works Officers during 1867-68 and 1868-69, of medicines issued by the medical stores, and of packing cases issued by the Superintendent of Army Clothing Prior to the year 1868 69 the Military Department bore charges of the above nature against the budget of that Department, but under the ruling of the Controller General of Military Expenditure, which was submitted for the orders of the Accountant General (Public Works Department), *vide* his letter No 1275, dated 22nd December 1868, and the correspondence connected therewith, these transfers have been accepted in account.

III —To the debit of Rs 10,702 to the Workshop, for which no provision was made in the budget

49 If these nominal debits, aggregating Rs. 1,06,010, be deducted, the net excess incurred by the Officers of the Public Works Department over the modified grant would be only Rs 7,664

50 Of the amount laid out by the Officers of the Public Works Department, *viz*, Rs 80,064, Rs 9,628 have been shown against extraordinary, and the balance of Rs 70,436 against the ordinary grants of the year, calculated on the proportion of 1 13 per cent. on the outlay incurred on Extraordinary Agricultural Works, *viz*, Rs 8,52,020

Since 1864-65 the outlay on this head has been as follows —

	1864-65	1865-66	1866-67	1867-68.	1868-69
	Rs	Rs	Rs	Rs	Rs
Surveying and Mathematical Instruments		44	1157		950
Machinery		1410	9961	4,712	3114
Tools		1,22052	40789	19,679	17367
Plant		225	1028		244
Office Furniture		2948	3019	3649	3606
Camp Equipage	1,79,683	254	1159	1179	833
Live Stock		3520	984	3936	758
Repairs and carriage from place to place		39,046	32,233	35,019	53202
Charges against Budget Grant on account of Government Workshops				12821	10702
Charges by the Civil and Military Departments					95309
TOTAL	1,79,683	1,69499	90,339	80986	1,86075
GRAND TOTAL	7,06573				

PROFIT AND LOSS

52 The charge to this head in the accounts of 1868-69 has been Rs 15,250, made up as follows, as compared with the expenditure of the four previous years —

	1864-65	1865 66	1866-67	1867-68	1868-69
	Rs	Rs	Rs	Rs	Rs.
Loss of Cash		491	1565	139	104
Loss of Stock		4700	269	7398	633
Depreciation of Stock		1216	14,098	1,098	9305
Value of Stock used in previous years but not charged to works	68,964			8132	1963
Irrecoverable advances		4,118	419		3121
Expenditure not properly accounted for and over charges in account		1,783		1,805	68
Petty items		2		242	56
TOTAL	68,964	12,310	16,351	18,724	15,250

53 State Expenditure on Guaranteed Railways —

	Original Grant	Grant as modified	Outlay	Difference between Outlay and Grant	
				Outlay less than Grant	Outlay more than Grant
	Rs	Rs	Rs	Rs.	Rs
ESTABLISHMENT—(CONTROL)	60,810	60,810	68,860		8050
CIVIL ESTABLISHMENT			269		269
PURCHASE OF LAND—					
Madras Railway—					
South-West Line	4150	4,150	7671		
North-West Line .. .	27,440	27,440	14690	12750	3521
TOTAL MADRAS RAILWAY	31,590	31590	22,361	12750	3521
Great Southern of India Railway—					
Eastern Section . ..	7,000	7,000	4528	2472	
Erode Extension .	10,000	10,000	375	9625	
TOTAL GREAT SOUTHERN OF INDIA RAILWAY	17,000	17,000	4903	12,097	
TOTAL PURCHASE OF LAND	48590	48,590	27,264	21847	3,521
GRAND TOTAL	1,09,400	1,09,400	96393	21847	11,840

SUMMARY

54 The following is a summary of the expenditure in Madras under the several heads and agencies —

HEADS OF SERVICE	Public Works Officers	Civil Officers	Civil Department Ordinary Works	Civil Department Famine Relief Works	Contributions	TOTAL
	Rs	Rs	Rs	Rs	Rs	Rs
ORIGINAL WORKS						
Military .	11 01,498					11,01 498
Civil Buildings ..	13,10,686	21,461	5,917	138	12,129	13,50 331
Agricultural—						
Extraordinary ...	8 44,256	7,764	.		38 840	8,90,860
Ordinary	4 93 743	1 147		3,115		4 98,005
Communications	9 39 055	23,800		3,49,508	645	13 13 008
Miscellaneous Public Improvement	28,180		28,403	21,081		77,664
TOTAL .	47,17,418	54,172	34,320	3,73,842	51,614	52,31 366
TOTAL .	47,71,590		4,08,162			
GRAND TOTAL ..	51,79,752				51,614	52,31,366
REPAIRS						
Military ..	1,87,062	1 200		.		1 88,262
Civil Buildings .	81,015	3,058			210	84 283
Agricultural	10,03,404	12,853		1,42,010	1 944	11 60 211
Communications	10,49 516	5,171		16 453	2,400	10,73,540
Miscellaneous Public Improvement	7,778			18 056		25,834
TOTAL .	23,28,775	22 282		1 76 519	4,554	25,32,130
Total Original Works and Repairs	70 46 193	76,454	34,320	5,50,361	56,168	77,63,496
Establishment, Extraordinary .	2,07,040					2,07,040
Ditto, Ordinary .	14,60,804	.	47,102†			15,07,906
Tools and Plant Extraordinary	9,628					9 628
Ditto, Ordinary	81,138*		95,309‡			1,76,447
Profit and Loss	15,250					15 250
State outlay on Guaranteed Irrigation Works .	41,659					41 659
TOTAL .	88,61,712	76,454	1 76,731	5,50,361	56,168	97 21 426
Less decrease in Stock	40,075		.			40,075
GRAND TOTAL .	88,21,637	76,454	1,76,731	5,50,361	56,168	96,81,351
State Outlay on Guaranteed Railways	96,393					96,393
TOTAL ..	89,18,030	76,454	1,76,731	5,50,361	56,168	97 77,744
Deduct Contributions . ..					56,168	56,168
TOTAL .	89,18,030	76 454	1,76,731	5,50,361		97,21 576
	89,94,484		7,27,092			
Total debit against Imperial .	97,21,576					

55 The opening balance of the year against Civil Officers was Rs 35,132-5-1 Advances were made to them by Public Works Officers during the year to the extent of Rs 2,00,082 9-10, which amount added to the opening balance will give a total of Rs. 2,35,214-14-11

* Inclusive of Rs. 10 702 debitable to "Tools and Plant' on account of the Chepauk and Dowlaishweram Workshops

† Inclusive of Rs. 45 270, Official Postage
Ditto " 62, Civil Dept
Ditto " 177 Military Dept
TOTAL 47 102

‡ Inclusive of Rs 1,554, Civil Dept
Ditto " 93,755, Military Dept.
TOTAL 95 309

56 Against this debit, Civil Officers have been credited with Rs 1,57,650-0-4 in the aggregate, as per margin, leaving a balance of Rs 77,564-14-7 against them at the close of the year

Original Works—Imperial			
Military			
Civil Buildings	21,460	13	8
Agricultural	8911	8	11
Communications	23,799	8	5
Miscellaneous Public Improvement			
Total	54,171	15	0
Repairs—Imperial			
Military	1,200	0	0
Civil Buildings	3,058	1	9
Agricultural	12,852	5	1
Communications	5,171	3	11
Miscellaneous Public Improvement			
Total	22,281	10	9
Original Works—Local			
Communications	1,533	6	0
Repairs—Local			
Communications	3,245	0	0
Total	4,778	6	0
Amount refunded by Civil Officers during the year	76,418	0	7
Grand Total	1,57,650	0	4

Outlay from Local Funds by Officers of the Public Works Department

57 This expenditure has amounted to Rs 20,79,152 as shown in the following table —

Heads of Service	Original Works	Repairs	Total
	Rs	Rs	Rs
Civil Buildings	1,39,716	1,637	1,41,353
Agricultural	6,129	1062	7191
Communications	11,50,250	5,03,629	16,53,879
Miscellaneous Public Improvement	35,189	4,993	40,182
Total	13,31 284	5,11,321	18,42,605
Establishment			2,21 841
Tools and Plant			14 706
Total			20,79,152

Original Works—		
Civil Buildings	12 129	
Agricultural (Extraordinary)	38 840	
Communications	645	
Total	51,614	
Repairs—		
Civil Buildings	210	
Agricultural	1,944	
Communications	2,400	
Total	56,168	
Local Funds	945	
Grand Total	57 113	

58 This is exclusive of Rs 57,113 as per margin, expended from Contributions by Officers of the Public Works Department

Local Fund Expenditure by Public Works Officers in 1868-69

59 The original grant from Local Funds was Rs 17,57,310, *viz*, Rs 17,19,030 from the District Road Fund, Rs 16,280 from the Educational Building Fund, and Rs 22,000 from the Canal Fund, classified as follows —

	Rs
District Road Fund—	
Original Works	11 79,950
Repairs	3,82,800
Establishment	1,56,280
	17,19,030
Educational Building Fund—	
Original Works	11,500
Repairs	3 300
Establishment	1,480
	16 280
Canal Fund—	
Original Works	9 000
Repairs	11 000
Establishment	2 000
	22,000

60 The additional grants during the year amounted to Rs 12,41,558, and the reductions to Rs 1,67,009, leaving a net addition of Rs 10,74,549 as shown in the following statement For further particulars, see "Detail of Additional Grants and Reductions" which accompanies the Annual Appropriation and Outlay Account, Local, for 1868-69

Description of Funds	Original Grant	Additions	Total	Reductions	Balance
	Rs	Rs	Rs	Rs	Rs
District Road Fund	17,19,030	8,10,657	25,29,687	1,63,841	23,65,846
Jungle Conservancy Fund		20,754	20,754		20,754
Educational do	16,280	2,05,955	2,22 235		2,22,235
Canal do	22,000	80,220	1,02,220		1,02 220
Nanul Grass do		912	912		912
Income Tax do		24,696	24,696		24 6 6
Bungalow Fee do		15,159	15 159		15,159
Port do		66,704	66 704		66,704
Endowment do		15,761	15,761	3,168	12 593
Miscellaneous Deposit do		740	740		740
Total	17,57,310	12,41,558	29,98,868	1,67,009	28 31,859
Deduct reductions		1,67,009			
Net Increase		10,74,549			

61 The grants as modified and increased are shown below under the Budget heads —

Description of Funds	New Works	Repairs	Establishment	Tools and Plan	Total
	Rs	Rs	Rs	Rs	Rs
District Road Fund	3,85,772	1,40,650	1,00,867	19,527	6,46,816
	11,79,950	3,82,800	1,56,280		17,19,030
Jungle Conservancy Fund		20,754			20 754
Educational do	2,05,955				2,05 955
	11,500	3,300	1,480		16,280
Canal do	80,100			120	80 220
	9,000	11,000	2,000		22,000
Nanul Grass do		912			912
Income Tax do	24,696				24,696
Bungalow Fee do	13,972	1,187			15 159
Port do	29,871	32,820	3,930	83	66 704
Endowment do	10,993	1,600			12 593
Miscellaneous Deposit do		740			740
	7,51,359	1,98,663	1,04,797	19,730	10,74 549
Original Grant	12 00,450	3,97,100	1,59,760		17 57,310
Total	19,51,809	5,95,763	2,64 557	19 730	28 31 859

62 The following Statement shows the outlay against the modified grants —

		Original Works				Repairs				Establishment				Tools and Plant				Total			
		Grants	Outlay	More than Grants	Less than Grants	Grants	Outlay	More than Grants	Less than Grants	Grants	Outlay	More than Grants	Less than Grants	Grants	Outlay	More than Grants	Less than Grants	Grants	Outlay	More than Grants	Less than Grants
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
District Road Fund		16,65,722	10 49,039		5,17 683	5,23 450	4,69 058		64 392	2 57 147	1,80,625		67,522	19,527	14,654		4,873	23,65 846	17,21,376	1,752	6 44 470
Jungle Conservancy	"		17,116	17,116		20 764	3,344		17 410		2 046	2,046						20,784	22,506	1,752	
Educational	"	2,17,455	1,31,435		86,020	3 300	1,637		1,663	1,480	13,317	11,837						2,22,235	1,46,389		75 846
Canal	"	89 100	67,503		21,547	11 000	29 765	1 65		2,000	10,529	8 829		120			120	1,02 220	1 08 147	6 927	
Natural Grass	"		21 609		3,087	912	804		106		60	80						912	884		29
Income Tax	"	24,698					3 330	2,143			2,161	2,161						24,896	23,770		926
Bungalow Fee	"	13 972	7,218		6 759	1,187					1,064	1 054						15 159	11,587		3,502
Port	"	29,871	30 994	1,123		32,820	1,395		31,425	3,930	1,798			88	62		31	66 704	34,239		32 465
Endowment	"	10 993	7,325		3,668	1,600	1,744	144			907	907						12,593	9 976		2 617
Miscellaneous Deposit	"					740	244		496		24	24						740	268		472
Total		19 61 809	13,31,284	18,239	6,96,764	6,11 321	21,062	1,05,444	2,64,557	2,11,941	26,458	69,654	19,730	14,706	6,054		26,31,859	29,79,152	7 679	7 60 946	

63 The short outlay against the grants from the District Road Fund is no doubt owing to the late date on which several large appropriations were made The following are the dates on which some of the appropriations referred to were sanctioned —

				Rs
Tanjore Proceedings of the Board of Revenue, No 6964, dated 2nd October 1868				1,20,980
Ditto	ditto	ditto	8037, dated 13th November and G O No 373, dated 5th February 1869, P W D	80,415
Tanjore Proceedings of the Board of Revenue, No 791, dated 5th February 1869				34,300
Trichinopoly	ditto	ditto	No 6795, dated 24th September 1868 and G O No 3679, dated 23rd November 1868, P W D	26,227
Trichinopoly Proceedings of the Board of Revenue			No 9003, dated 22nd December 1868	4,650
North Arcot	ditto	ditto	No 7187, dated 8th October 1868	4,750
Madras	ditto	ditto	No 7073, dated 6th ditto	14,610
Do	ditto	ditto	No 277, dated 16th May 1869	80,000
Nellore	ditto	ditto	No 7014, dated 5th October 1868	22,218
Do	ditto	ditto	No 825, dated 5th February 1869	5,140
Coimbatore	ditto	ditto	No 210, dated 14th January 1869	16,145
Malabar	ditto	ditto	No 6672, dated 19th September 1868 and G O. No 3621, dated 19th November 1868, P W D	5,766
				4,15,201

64 Of the sum of Rs 14,461-4-8 debited to Port Funds on account of the Madras Pier, Rs 6,036-0-10 were laid out by Public Works Officers, and Rs 8,425-3-10 by Officers of the Civil Department The aggregate amount will be refunded from Imperial Funds in 1869-70, and as the amount advanced was a loan to Imperial Funds, no charge has been made on account of Public Works supervision

65 The following sums, which were in the first instance advanced from Local Funds, were subsequently recouped from Imperial and other grants

Road from Bellary to the Cuddapah Frontier, Rs 3,739-3-11, which were at first laid out from the District Road Fund, and afterwards refunded from the Income Tax Fund

Constructing a Travellers' Bungalow at Tanjore, Rs 4,852-5-8 were refunded to the District Road Fund from the Imperial assignment in the accounts for March 1869

Opening canal between Negapatam and Vadianiem, Rs 14,522-14-0 were refunded from the same source to the District Road Fund in November 1868

Repairs to the roads and bridges in the town of Cochin, Rs 1,000 were refunded to the District Road Fund from the Famine Relief Fund in January 1869

66 The above-mentioned items, together with receipts, local, have, to the extent of Rs 25,283 7-7, been duly credited to local funds in the books of the Controller's office

67 Agreeably to G O No 1039, dated 31st March 1869, the following debits were raised in the accounts under review against the districts named on account of less debits to establishments in previous years on account of the District Road Fund —

	Rs
Ganjam	82
Godavery	1,005
Cuddapah	150
Bellary	452
North Arcot	438
Coimbatore	446
Malabar ..	1,118
Tinnevelly ..	1,871
TOTAL	5,562

and credits were afforded on account of excess debits as follows —

	Rs
Vizagapatam	332
Kistnah ...	1,646
Nellore ..	30
Kurnool ..	57
Madras .	9
South Arcot ...	55
Salem .	669
Tanjore ..	250
Trichinopoly ...	400
	2,637
South Canara .	49
Madura	295
	6,028

PUBLIC WORKS REVENUE

68 The following Table compares the receipts from this source during 1868-69 with the Budget and Regular Estimates for that year, and the receipts of the four preceding years —

	Actual Receipts of the year			Budget Estimate, 1868-69	Regular Estimate, 1868-69	Receipts			
	In the Public Works Department	In the Civil and Military Depts	Total			1867-68	1866-67	1865-66	1864-65
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Tolls dues fees, fines and refunds	66,705	98,486	1,65,191	60,000	1,06,000	1,16,228	70,897	98 436	57,990
								1,29 945	
Rents of buildings	15,354	467	15,821	22,000	20,500	17,298	35,210	3,102	4 360
Sales of produce	710	3,267	2,557	5,000	1,000	6 698	9	337	
								8,852	
Sales of buildings, tools and plant and old materials	76,088	3,116	79,204	39,000	39,500	31,989	33,575	37 784	54,950
								29.270	
Total	1 58,857	98,802	2,57,659	1,26,000	1,67,000	1,72,213	1,39,691	1,39,659	1,17,300
								1,71,169	
					Difference			31,519	

69 The instructions conveyed in the Accountant General's circular No 5 of 1869, dated 20th March 1869, have been followed as far as practicable It was not found possible to carry out the directions given in Parts VI and VII, and the course followed is that recommended in paras 4 and 5 of the Accountant General's letter No 801, dated 17th July 1869, on this account the statement referred to in para 6 of the letter last adverted to is not submitted This report has followed as closely as possible, the form of the reports of the Accountant General on the appropriation and outlay accounts for the years 1866-67 and 1867-68

Resolution —The chief point to be noticed in this account is the excess outlay of Rs. 3,91,259 under the heads of service quoted in the margin. Nor does this by any means truly represent the irregular outlay in this Province, for a further sum of Rs 4,05,236 has been spent in excess of the grants which the Accountant General has provisionally debited to local funds, and thus kept out of the year's imperial charges, though it was brought forward as a part of the Public Works expenditure Including this sum the aggregate excess is no less than Rs 7,96,495 But for the large diminution made in the Public Works grant for 1869-70, the Governor General in Council would have been constrained to require that the excess outlay of 1868-69 should be made good from that grant As the matter now stands, it will suffice to draw the attention of the Government of Madras to the excess outlay, with the request that it will be pleased to take such measures as may be needful to prevent the recurrence of any excess over the grant

	Rs
Military	72,645
Agricultural	57,968
Other Services	2,60,646
	3,91,259

2. With reference to the outlay of Rs 4,05,236 incurred by Civil Officers on famine-relief works, chiefly on district roads, and which has been temporarily debited by the Accountant General, Public Works Department, to local funds, it may be noted that the question of the incidence of the charge is now

A B —The antique figures in the column 1865-66 are those given in the Accountant General's report on the accounts for 1867-68

under the consideration of the Government of India, and that orders in the matter will be issued shortly.

3 The attention of the Government of Madras should be drawn to the irregularities noted in paras. 15 to 18 of the report by the Accountant General. With the exceptions noted therein, and excluding the excess outlay of the year, the divergence from the budget programme is not extraordinary, and does not call for special comment.

Order —Ordered, that this Resolution be communicated to the Government of Madras for information and guidance, and to the Financial Department for information.

Deputy Secretary to the Government of India.

To The Secretary to the Government of Madras
Public Works Department

P.W.D. 1869 Oct. Dec.
Pro. Govt. Jan. 1870
No. 5-161

(1)

Govt. of India.

Ly 20 Nov. 1869
Rd. 9 Dec.

No. 50 Ag.

Madras Abstract
-ation and Contingencies
Jan/68/69 ——

No 115 - 10 Jan. 1870.

No. 219

P.W.D.

No. 115

Proceedings of the Madras Govt. undertaken the 10 Jan. 1870.
Read the following :-

From the Govt. of India - (P.W.D. No. 50 Ag. of 20 Nov. 1869)

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

The Government have already issued the most stringent orders to prevent unauthorised outlay on Public Works and His Excellency the Governor in Council will, as already intimated, hold Superintending Engrs strictly responsible.

To
Superintending Engrs
Controller, Pub. Works
Major K.B. Kennedy
Chief Engr & Secy to Govt

50 Colrs of the Marine Artillery Battalion Account for 1868/69 distributed as follows:-

To Sergt Majrs (4 each)	32
" Controllers of Ordnance	2
" Major Keeper	1
" Revd Chaplain	5
" Surgeons	10
	50

C 15th Dec 1869 R. 312

Cue 5761

Govt. of [1869] Madras.

PUBLIC WORKS

To The Superintending Engr

Dated

Read

G. O 16-Jan 1870 No 115

Nos. 219-220

Madras Appropriation & Battay
Account for the fol. g Heads
of the Madras appropriation
& Battay Account for 1868-69
& B Ths Offrs concerned

C. 15th Decr 1869