M R O. 1—77,006—8-6-37.

(1) Number of pages 1

(2) Date of repair 15-6-71

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 2131 Press / Mis.

236-37

Dated 19 8 1871.

Not to be folded or roughly handled

No. 236. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 19th July 1871, No. 1,105 :—

I HAVE the honour to forward for the information of Government the Annual Appropriation and Outlay Accounts for the year 1870-71.

2. These accounts, as heretofore, include transactions appertaining to Imperial (Ordinary as well as Extraordinary) and Local Funds.

3. The original *Imperial* grant for the year, excluding the estimate for "London Supplies," was Rupees 78,49,700. This amount was subsequently reduced to Rupees 78,26,700, the difference, namely Rupees 23,000, representing additions made to the assignment of Rupees 80,000 on account of expenditure in England for Public Works Stores, by a corresponding reduction* in the grants for works. This reduction received the approval of the Government of India in their Secretary's letter No. 73-A. B, of the 14th February 1871

	Rs	Rs
* Original grant for London Supplies	80,000	
Deduct amount diverted to the Combatore Church	4,000	76,000
Add transfer from Military	17,500	
Do. do from Agricultural	9,500	27,000
Grand Total for London supplies		1,03,000

4. The following statement will show at a glance the original allotments as per budget orders, and the grants, modified by subsequent Proceedings, as they stood on the 31st March 1871 —

Statement showing the Imperial allotments on the 1st April 1870, and as they stood on the 31st March 1871.

Heads.	As they stood on the 1st April 1870			As they stood on the 31st March 1871		
	New Works	Repairs	Total	New Works	Repairs	Total.
	Rs	Rs.	Rs	Rs.	Rs.	Rs.
Military	4,00,000	2,00,000	6,00,000	3,34,015	2,26,503	5,60,518
Civil Buildings	4,87,000	1,10,000	5,97,000	5,24,702	98,438	6,23,140
Agricultural, Ordinary	3,96,200	12,00,000	15,96,200	3,48,169	11,80,981	15,29,150
Do, Extraordinary ..	18,80,000	.. .	18,80,000	18,80,000	... ..	18,80,000
Communications .	2,70,000	9,30,000	12,00,000	2,12,256	8,70,828	10,83,084
Miscellaneous Public Improvement ..	23,800	15,000	38,800	25,796	7,090	32,886

Statement showing the Imperial allotments on the 1st April 1870 —(Concluded)

Heads	As they stood on the 1st April 1870			As they stood on the 31st March 1871.		
	New Works	Repairs.	Total.	New Works	Repairs.	Total.
	Rs.	Rs	Rs.	Rs.	Rs.	Rs
Establishment, Ordinary	. ...	. . . ...	13,09,200	....	.....	14,79,862
Do, Extraordinary ...	....	.....	3,00,000	.....	.... ..	3,00,000
Tools and Plant, Ordinary	....	. ..	50,000	. ... .	... .	59,560
Do, Extraordinary ...	... ...	.. . .	20,000	... .	... .	20,000
Railway Companies ..	.	. . ...	2,04,700	... .	... ..	2,04,700
Madras Irrigation and Canal Company ...	...	.....	53,800	..... .	. .....	53,800
Total ..	.... .	.....	78,49,700	.....	....	78,26,700

5. In the foregoing distribution, the reappropriations of budget credits proposed in the "application" of this Government, No. 963-A, dated 31st March 1871, and referred to in the letter from the Secretary to the Government of India, No. 193-A. B, dated 25th April last, have been taken into account.

6. Amongst the transfers made during the past official year, those under Establishment "were the most important. To that head, under* "Ordinary," no less a sum than Rupees 1,70,662 was diverted in the orders as per margin, in order to make good the short debits to Extraordinary Agricultural works. The budget-estimate for *works* of this class was Rupees 18,80,000, and the proportionate share of *Establishment* charges was calculated at Rupees 3,00,000. The actual outlay, however, on irrigation-works carried out from borrowed capital was only Rupees 4,76,334-3-11. The causes that led to this short outlay are explained in a subsequent part of this report, but it is necessary here to state that, owing to the very great difference between the budget-estimate and the actuals under "Extraordinary," so far as concerns the expenditure on *works* of that class, the original calculations in respect to establishment charges were disarranged, and large and unexpected additions had to be made to the *ordinary* allotment for that head of service.

	Rs
* Military	23,782
Civil Buildings	16,914
Agricultural, Ordinary	57,550
Communications	68,451
Miscellaneous Public Improvement	3,965

No 3,122 dated 21st Dec 1870.
,, 1,017 ,, 12th April 1871
,, 1,029 ,, 13th ,, ,,
,, 1,032 ,, 14th ,, ,,

7. The increase of Rupees 9,560 to the allotment for "Tools and Plant, Ordinary," was made in order to cover losses in the Public Works Workshop at Dowlaishweram, as explained in paragraph 29 below.

8. In paragraph 28 of my report of the 22nd June 1870 I brought to the notice of Government that a large expenditure which had been incurred under the directions of Civil Officers on Famine Relief Works from other than Public Works funds in the years 1868-69 and 1869-70 awaited adjustment in the accounts of this department. A correspondence on the subject having taken place between the Local Government and the Government of India, it was finally ordered that the outlay should be debited as a charge to the Madras Ordinary grant for Public Works for 1870-71, any excess over allotment being shown as such, and treated accordingly in the year's accounts. The total amount which has thus been adjusted in the accounts of the past official year is Rupees 5,42,369-6-0, which, added to the regular expenditure of the year, gives a grand total of Rupees 65,81,043, classified as follows —

Proceedings of the Madras Government, Public Works Department,
19th August 1871.

Heads	New Works		Repairs		Total	
	Grant	Outlay	Grant	Outlay	Grant	Outlay
	Rs	Rs	Rs	Rs	Rs	Rs
Military ...	3,34,015	3,32,353	2,26,503	2,23,005	5,60,518	5,55,358
Civil Buildings ...	5,24,702	5,13,329	98,438	91,804	6,23,140	6,05,133
Agricultural, Ordinary	3,48,169	3,23,686	11,80,981	11,44,826	15,29,150	14,68,512
Do, Extraordinary ...	18,80,000	4,76,334			18,80,000	4,76,334
Communications	2,12,256	6,24,922	8,70,828	9,14,912	10,83,084	15,39,834
Miscellaneous Public Improvement ...	25,796	44,749	7,090	32,694	32,886	77,443
Total for works .	33,24,938	23,15,373	23,83,840	24,07,241	57,08,778	47,22,614
Add—Increase in Stock balances (Rupees 54,824) and charges under "Profit and Loss" (Rupees 11,228) Total addition					...	66,052
					Total 57,08,778	47,88,666
Establishment {Ordinary . . . . . Extraordinary					14,79,862	14,75,473
					3,00,000	1,34,877.
Tools and Plant .. {Ordinary . . .. Extraordinary					59,560	66,992
					20,000	15,202
State Outlay on Guaranteed Railways					2,04,700	67,345
Do in connection with the Madras Irrigation and Canal Company .					53,800	32,488
Grand Total					78,26,700	65,81,043

9. Seeing, however, that the outlay on Famine Relief Works was incurred under the directions of the Civil authorities from other than Public Works funds, and without the knowledge of the Public Works Department, and bearing in mind the fact that the expenditure really took place in years anterior to that now under review, it appears to me that, in comparing the actuals of 1870-71 with the year's estimate, original and modified, that outlay should be excluded. Omitting the disbursements on Famine Relief Works, the expenditure in 1870-71 was Rupees 60,38,674, as detailed in the subjoined abstract —

Heads	New Works		Repairs		Total	
	Grant	Outlay	Grant	Outlay.	Grant	Outlay
	Rs.	Rs	Rs	Rs.	Rs	Rs
Military .	3,34,015	3,32,353	2,26,503	2,23,005	5,60 518	5,55,358
Civil Buildings ...	5,24,702	5,13,191	98,438	91,804	6,23,140	6,04,995
Agricultural, Ordinary	3,48,169	3,23,686	11,80,981	11,36,486	15,29,150	14,60,172
Do, Extraordinary ..	18,80,000	4,76,334	.. ... .	...	18,80,000	4,76,334

Heads	New Works		Repairs.		Total.	
	Grant	Outlay.	Grant.	Outlay.	Grant	Outlay.
	RS.	RS	RS	RS	RS.	RS
Communications ..	2,12,256	1,93,974	8,70,828	8,62,375	10,83,084	10,56,349
Miscellaneous Public Improvement ..	25,796	20,213	7,090	6,824	32,886	27,037
Total for works ..	33,24,938	18,59,751	23,83,840	23,20,494	57,08,778	41,80,245
Add—Increase in Stock balances (Rupees 54,824) and charges under "Profit and Loss" (Rupees 11,228). Total addition .					... .	66,052
				Total .	57,08,778	42,46,297
Establishment . {Ordinary					14,79,862	14,75,473
{Extraordinary					3,00,000	1,34,877
Tools and Plant ... {Ordinary					59,560	66,992
{Extraordinary					20,000	15,202
State Outlay on Guaranteed Railways					2,04,700	67,345
Do in connection with the Madras Irrigation and Canal Company .					53,800	32,488
				Grand Total .	78,26,700	60,38,674

10. The original grant under New Works "Military" was Rupees 4,00,000. This was reduced during the year to Rupees 3,34,015, against which the outlay recorded is Rupees 3,32,353. The difference of 1,662 represents small savings on various works, the largest of which, namely that on the Soojee Mill and Bakery at Bangalore, was Rupees 691. Under "Repairs, Military," the budget grant was Rupees 2,00,000, which was afterwards increased by Rupees 26,503, thus making the aggregate allotment Rupees 2,26,503, of which Rupees 2,23,005 were disbursed, leaving a balance at the close of the year of Rupees 3,498. The largest unspent balances were from the assignments to the Vizagapatam and Presidency Districts, the accounts of which show that Rupees 1,044 and 1,325 respectively were left unutilized on the 31st March last. Part of these amounts represents sums reserved to meet claims to house-rent on behalf of Military and Medical Subordinates which the Range officers believed would have been presented before the close of 1870-71, and the remainder is made up, either of allotments not appropriated to specific objects by the Superintending Engineer of the 4th Division, or of grants left unspent from various causes by the officer in charge of the Vizagapatam Range.

11. The amount assigned in the budget to Original Works under "Civil Buildings" was Rupees 4,87,000. This was increased during the year to Rupees 5,24,702, of which, exclusive of disbursements (Rupees 138) on account of Famine Relief Works, Rupees 5,13,191 were actually spent, leaving a saving on grant of Rupees 11,511, which represents, besides a short outlay of Rupees 1,237 on the works as per margin, numerous small savings, chiefly on Police Buildings and Minor Works. Of the works specifically noted, the saving on the Talook Cutcherry at Namcul resulted from suspension of payment to a contractor on account of bad work, which was ordered to be rebuilt. The short outlay of

	RS
Salem—Talook Cutcherry at Namcul ...	709
Trichinopoly—Talook Cutcherry at Perumbalore	528

Rupees 528 on the Talook Cutcherry at Perumbalore is represented to be owing to the allotment not having been made till the end of March, which prevented the completion of the work before the close of the official year. The budget appropriation to "Repairs, Civil Buildings," was Rupees 1,10,000, from which Rupees 11,562 were subsequently diverted, leaving an available balance of Rupees 98,438. Of this modified allotment, Rupees 91,804 were expended, and Rupees 6,634 lapsed on the 31st March last. An examination of the accounts shows that, besides numerous small savings, and the unspent portions of advances made to Civil officers, this balance comprises the sums as per margin which remained unappropriated to specific objects by the Superintending Engineers concerned, and the unexpended grants noted below.

	RS.
Vizagapatam	1,894
Godavery	408
Chingleput	705
Salem . .	284
Tinnevelly	135

Vizagapatam, Rs. 272; *North Arcot, Rs.* 286.—The Range officers explain that these sums were not spent, owing to the assignments having been made late in the year.

Tinnevelly, Rs. 308.—This short outlay is attributable to the estimates for works in No. 1 Range having been sanctioned for execution only in January last, and to the postponement of the contemplated repairs to the Sudder Ameen's Court.

12. The budget appropriation to Original Agricultural Works, Ordinary, was Rupees 3,96,200, which, by subsequent transfers, was reduced to Rupees 3,48,169. Against this latter amount the total registered expenditure is Rupees 3,23,686, and the amount which lapsed on the 31st March was Rupees 24,483. Most of this short outlay occurred on minor works, the principal savings on major works being as follows:—

		Short Outlay.
		RS.
(1.)	Nellore.—Channel from Venketagherry river to the Chennoor tank .	684
(2.)	Salem.—Anicut across the Swathanuddy river-channel at Kistnapooram .. .	910
(3.)	Do.—Do. and channel across the Swathanuddy river for the Velleyoor tank . . .	2,705
(4.)	Do.—Restoration of the Goodcomalay Moothoonaicken ruined Anicut	910
(5.)	Do.—Construction of the Chinnakistnapooram tank	3,342

13. Item No 1 represents the amount reserved to meet demands on account of compensation for lands taken up, but not actually disbursed during the year. The progress on works Nos. 2 to 4 was retarded by the presence of water in the river, and the short outlay on No. 5 was owing to disputes about the site for a calingulah.

14. Under "Repairs, Agricultural," the budget orders allotted Rupees 12,00,000, from which Rupees 19,019 were afterwards transferred, thus leaving the grant at Rupees 11,80,981, of which, excluding the expenditure on Famine Relief

Works, all but Rupees 44,495 were utilized. This short outlay occurred principally in the following districts:—

Districts.	Short Outlay	Cause of Saving.
	RS	
Godavery	14,398	Of this, the Superintending Engineer is said to have placed Rupees 4,750 at the disposal of Government The full allotment could not be spent for want of labour, and in consequence of the additional* grants sanctioned by Government having been made so late as the 16th February and 3rd March 1871.
Kistna	7,167	Of this sum Rupees 2,969 represents the balance unappropriated by the Superintending Engineer, who explains that there was not sufficient time to admit of the utilization of the additional assignment of Rupees 2,000 sanctioned on the 3rd and 22nd March The balances left unspent by Range officers were owing to (1) want of labour, (2) presence of water in tanks and channels, (3) the cancelment of certain estimates, and (4) savings on certain others.
Nellore	7,891	This saving is attributable to the presence of water in tanks and channels The balance unappropriated to specific objects by the Superintending Engineer was Rupees 3,829
South Arcot . ..	6,126	Left unspent in consequence of the failure of contractors to carry on work as was expected
Salem	6,603	Owing to the heavy monsoons of 1870-71, several tanks for which estimates had been sanctioned received a full supply of water, and the repairs could not be undertaken as anticipated The Superintending Engineer states that the unutilized balances could not be surrendered to Government in time, in consequence of the absence of the permanent incumbent in the Salem Range on account of ill-health
Tanjore	4,287	Lateness of the season, due to frequent falls of rain in February and March, and frequent changes amongst Range officers, prevented the utilization of this balance, of which Rupees 3,996 remained unappropriated to specific purposes by the Superintending Engineer on the 31st March
Tinnevelly	4,375	This short outlay, which occurred almost entirely in the Palamcottah Range, was owing (1) to late appropriations, (2) to the transfer of Overseers from one talook to another, (3), to the presence of water in tanks and channels consequent on the rains in January and February 1871, and, (4), to the detention of all the Overseers at the Magistrate's and Sessions Court during Mr. Sub-Engineer Colquhoun's trial.

15. Irrespective of the short outlay specially noticed above, there were smaller balances left unspent in other districts, but against all these savings there was an excess outlay over allotment of more than Rupees 18,000* in the districts comprised in the 3rd Division. The net saving on the grant for Agricultural Repairs for the whole Presidency was, as already stated, Rupees 44,495.

* See Statement of Objectionable Items for March 1871, and G. O. No 1,316, dated 13th May 1871

* *Note*—Copy of a letter No 597, dated 23rd May 1871, from the Superintending Engineer of the 1st Division on this subject is enclosed, at that officer's request Government are so fully informed on all matters relating to transfers that no remarks from this office appear to be necessary

16. Under "Extraordinary Agricultural Works," the year's allotment was Rupees 18,80,000, against which an expenditure is recorded of Rupees 4,76,334 only, or a little more than 25 per cent. The causes of this Extraordinary short outlay, as compared with grant, are detailed below.—

Districts	Works.	Short expenditure as compared with modified grant.	Remarks.
		RS	
Ganjam ..	Rooshkoolia Project .	50,000	The estimates are not yet ready, and until sanction is obtained no outlay can be incurred.
Godavery ...	Widening and deepening the Main or Cocanada Canal, and constructing locks and calingulahs	25,835	Rupees 24,000 were surrendered by the Superintending Engineer, as money that could not be spent Owing to an excess of water in the foundations of the masonry works, a larger sum could not be profitably employed
Do ...	Rebuilding the side wall of the Gunnaram aqueduct	5,000	This work is stated to be unnecessary.
Godavery .	Extension of irrigation in the Western Delta	32,554	The short outlay here was principally owing to delay in the commencement of a lock caused by an unexpected opposition in the acquisition of the land
Do ...	Do in the Eastern Delta .	50,000	The estimates not having been sanctioned last year, the work was not commenced
Do	Extension of irrigation from the Ellore Canal	35,374	Owing to the estimates not having been sanctioned, the progress of the work is said to have been retarded
Do ...	Canal from the Ellore Canal to Weyaru	483	This is a small saving, and calls for no special remark
Kistna	Channel from Vullabapooram to tide water, or Western Bank Channel	11,900	Pending the submission and sanction of a supplemental estimate, no money, it is stated, could be spent on this work.
Do. .	Enlarging the Main Canal from Seetanagaram to Dooggerallah	37,176	Owing to the presence of water in the canal, rapid progress was impossible.
Do.	Side Channels from Dooggerallah to Nizampatam.	3,509	This balance is required chiefly to improve the channels for which levels are now being taken.
Do.	Drainage Channel to dispose of four drainages which run into the Vellatoor Channel.	231	The work having been completed, this balance was not required.
Do. ...	Extending the Commamoor Channel and constructing the necessary masonry works	1,328	In No 1 Range work could not be proceeded with, owing to water in the channel. In No 2 Range it is stated that work has been entirely stopped till it is decided what improvements are to be made in the channel itself The outlay in 1870-71 represents payments made for work done in the previous year.
Do ...	Enlargement, extension, and improvement of the channels in the Masulipatam section of the delta at Poollairoo.	21,608	Owing to water in the channels and to an outbreak of cholera, this money could not be utilized.

Districts	Works	Short expenditure as compared with modified grant	Remarks
		RS.	
Kistna ...	Enlargement and improvement of Ryves' Channel and its branches	11,179	
Do. ...	Irrigation Channel on the west side of the Masulipatam Canal from the 13th mile to Aukumurru	12,827	The short outlay in these cases is due to the former of the causes noted against the preceding item.
Do ..	Widening the head of the Masulipatam Canal for 1,000 yards from the anicut to the head of the Ellore branch	1,670	
Do ...	Improvement of the lower portion of the Poollaroo	1,679	Owing to some misapprehension on the part of the Range Officer, this allotment was not fully utilized
Nellore ...	Improvement of the Survapilly Channel	32,495	The full allotment for this work was not spent, owing partly to the unusual quantity of rain which fell during last year, and partly to difficulties experienced in procuring labour.
Do. ..	Improvements to the Irrigation Channels of the Northern Delta of the Pennair	2,60,000	The estimates not having been sanctioned, no outlay could be incurred.
Chingleput ..	Chembrumbaukum Tank Project.	2,00,000	The outlay upon this work in 1870-71 was ordered to be charged to the *ordinary* grant
Do. ...	Water Supply Project ...	1,37,846	The outlay upon this work after December 1870 was ordered to be charged to the *ordinary* grant
South Arcot ..	Palandoray Anicut Project	62,259	Work was delayed on account of frequent freshes in the river, and an outbreak of cholera amongst the workmen, labour was also scarce
Tanjore ..	Completing the front wall and apron of the Lower Coleroon anicut works	676	The Range Officer explains that this balance was reserved for expenditure in 1871-72.
Do .	Regulating works for the improvement of the river Cauvery.	4,506	Part of this balance is the cost of some rough stone provided for in the estimate, which is not now required, and the remainder represents the amount unappropriated by the Superintending Engineer.
Do ...	Do for the principal branches of the river Vennaur.	71,921	A late monsoon and unusually late river floods prevented the expenditure of this allotment.
Madura ..	Perryaur Project	50,000	The estimates for this work are not yet ready. No outlay was accordingly incurred in 1870-71.

Districts	Works.	Short expenditur as compared with modified grant.	Remarks
		Rs	
Tinnevelly .	Streeviguntum Anicut Project	2,82,489	This large balance was left unspent partly on account of a disagreement between the contractor and the officer in executive charge regarding the settlement of accounts, and partly on account of the contractor having been committed for trial on a charge of cheating, etc.
	Total	14,04,515	
	Deduct expenditure on one work without a specific allotment, and excess expenditure on another, and add excess recovery on the Gunnarum Aqueduct	879	
	Net short outlay	14,03,666	

17. Having in view the great disproportion which is annually observable between the grants and outlay on Extraordinary Agricultural Works, it seems desirable to consider, in the preparation of future Budgets, whether, looking to the causes which usually operate to prevent the profitable employment of a heavy grant on works of this class, it would not be more to the interests of the Presidency considerably to reduce the demands from borrowed capital, and to regulate the grant from that source, with reference not only to the labour market, but also to the capabilities of the Public Works Establishment. If this were done, a more reliable estimate would be secured of the share of Establishment charges debitable to Extraordinary Funds, and little, if any, of the inconvenience and anxiety which are now experienced, in providing from the "*Ordinary*" assignment the funds required to make good excesses in the year's estimate of Establishments under "*Extraordinary*," need then be felt. In 1870-71 transfers amounting to no less a sum than Rupees 1,70,662 were sanctioned on this account, the actuals * of the year under Establishments Extraordinary having fallen short of the Budget† Estimate by nearly that amount.

* Rupees 1,34,877
† Rupees 3,00,000

18 The original grant for New Works under "Communications" was Rupees 2,70,000, from which Rupees 57,744 were withdrawn during the year, leaving the net allotment at Rupees 2,12,256, against which the outlay other than that on Famine Relief Works actually recorded in the books of this office is Rupees 1,93,974. The sum which has thus lapsed is Rupees 18,282, and this amount is almost entirely made up of the short outlay on the under-mentioned Major Works.—

	Short Expenditure
	RS.
South Arcot.—Bridge across the Vellaur ..	6,015
Tanjore.—Vedarniem Canal	662
Trichinopoly.—Iyaur Bridge	9,228

19. The full assignment for the Vellaur bridge could not be utilized, owing to frequent freshes in the river which continued to an unusually late period of the year. On the Vedarniem canal, work could not, from various causes, be pushed forward as rapidly as was anticipated, and this led to the short expenditure of Rupees 662 entered against that work As regards the Iyaur bridge, on which no less than Rupees 9,228 out of an allotment of Rupees 21,393 remained unutilized, the Range Officer reported that the work had been completed, but the matter having been referred to the Superintending Engineer, that officer explains that the unfavourableness of the season, owing to heavy falls of rain in January and February and to the frequent freshes in the river, added to delays which occurred by the breaking of the last pile while it was being screwed in, prevented the utilization of the whole of the available funds.

20. The Budget grant for "Repairs Communications" was reduced from Rupees 9,30,000 to Rupees 8,70,828 in order chiefly to augment the grant for Establishments Ordinary, consequent on the estimated short debits to Extraordinary Agricultural Works under the head of "Establishments," as explained in paragraph 6 of this report Of the modified grant of Rupees 8,70,828, Rupees 8,62,375, irrespective of the outlay on Famine Relief Works, were actually spent, leaving a balance of Rupees 8,453 unutilized on the 31st March 1871. Of this balance Rupees 2,045* represents the amount unappropriated to specific objects by the Superintending Engineer of the 1st Division from the grants for the Ganjam and Godavery Districts, and Rupees 3,481 the balances of allotments which the officers in charge of the Chicacole and Vizianagrum Ranges could not arrange to expend in consequence of the late date on which funds were made available for the under-mentioned roads .—

* Rupees 600 from Ganjam and Rupees 156 from the Godavery District were held at the disposal of Government.

(1.) Converting the timber bridge on the Juggamadapoor road into masonry bridges, Ganjam District.

(2.) Trunk Road No. 6. Repair of damages, Vizagapatam District.

(3.) Road from Vizianagram to Bowdara, Vizagapatam District.

The difference between the aggregate of the balances (Rupees 2,045, and Rupees 3,481) just noted and the amount (Rupees 8,453) that lapsed at the close of the year is made up principally of small savings on the estimates and grants for various works.

21. Under "Miscellaneous Public Improvement," Original Works, the Budget orders provided a grant of Rupees 23,800, which, during the year, was raised to Rupees 25,796. Irrespective of the expenditure on Famine Relief Works, the actual outlay did not exceed Rupees 20,213, which is less than the original assignment by Rupees 3,587, and below the modified grant by Rupees 5,583. The short outlay occurred almost entirely on the following works in the Neilgherry Range.

	Short Expenditure RS.
(1.) Water-supply to the north and south of the Ootacamund Lake	2,500
(2.) Reclaiming the swamp at the head of the Ootacamund Lake	1,635
(3.) Compensation for land taken up for the Reclamation and Water Supply Projects	900

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19th August 1871.

22. The last item was left unspent by "Civil Officers," to whom the amount had been advanced, and, as regards the two other works, the Range Officer explains that the entire grants could not be utilized, owing, in the former case, to the work for which the money was given (masonry lining to the Snowdon tunnel) being of such a character as to require a long time to complete, and, in the latter, to the number of prisoners in the Ootacamund Jail employed on the Reclamation Works in January, February, and March 1871, being less than in previous months, and requiring therefore for their supervision a smaller Police Guard, the cost of which formed a charge against the estimate and allotment

23. To Repairs under "Miscellaneous Public Improvement," the Budget orders assigned a grant of Rupees 15,000, which, during the year, was reduced to Rupees 7,090, of which, excluding the outlay on Famine Relief Works, Rupees 6,824 were actually spent, leaving a small balance of Rupees 266, which calls for no special remark

24. The total amount originally set apart for charges under Establishments other than "Local" was Rupees 16,09,200, distributed as follows —

	RS.
Ordinary	13,09,200
Extraordinary	3,00,000
Total	16,09,200

25. For the reasons set forth in paragraphs 6 and 17 above, the grant under "Ordinary" required very considerable augmentation, and Rupees 1,70,662 were accordingly added to it during the year, at the close of which the allotments for Establishments stood as follows —

	RS.
Ordinary	14,79,862
Extraordinary	3,00,000
Total	17,79,862

26 As the increase under "Ordinary" was sanctioned in order to make good the estimated short debits to "Extraordinary" Works on account of Establishments, the allotment under the latter head thus became virtually reduced by a corresponding sum, although that sum was not withdrawn, and no more than (Rupees 3,00,000—Rupees 1,70,662) Rupees 1,29,338 were available for expenditure on Extraordinary Establishment charges. Contrasting the modified grants under "Ordinary" and "Extraordinary" with the actuals of the year, the following results are arrived at —

Fund	Grant	Outlay	Less than grant	More than grant
	RS	RS	RS	RS.
Ordinary	14,79,862	14,75,473	4,389	.
Extraordinary	1,29,338	1,34,877	...	5,539
Total...	16,09,200	16,10,350	4,389	5,539

27. It will thus be seen that there was an excess over grant of Rupees 5,539 under "Extraordinary," and a short outlay, as compared with allotment, of Rupees

4,389 under "Ordinary," the net excess being Rupees 1,150. These differences are plainly attributable to the very great difficulty of estimating, *with complete accuracy*, the debits against such a head of charge as "Establishments," calculations of the probable outlay on which, made even in the last quarter of the official year, may often be found unreliable owing to various causes, such as the return to duty of one or more officers, who, under the rules, must be treated as supernumeraries, and be paid without a specific Budget provision; or a sudden increase (unknown at the time to this office) in the expenditure on Extraordinary Works, requiring a proportionate augmentation of the grant for Establishments under that head, and a corresponding reduction in the allotment for "Establishments Ordinary." Seeing, however, that the net excess under Establishments Ordinary and Extraordinary conjointly was only Rupees 1,150, and that the entire outlay on Establishments, Imperial and Local, fell short of the year's assignment by Rupees 16,159 as shown in the subjoined abstract, the Government will, I think, agree with me in regarding the year's results under this head as satisfactory:—

Fund	Grant.	Outlay.	Less than grant	More than grant
	RS	RS	RS	RS
Imperial Ordinary	14,79,862	14,75,473	4,389	
Do Extraordinary	1,29,338	1,34,877		5,539
Local	3,16,678	2,99,369	17,309	
Total...	19,25,878	19,09,719	21,698	5,539
Deduct more from less			5,539	
Net saving on grant			16,159	

28. The Budget appropriation to Tools and Plant Ordinary was Rupees 50,000, and to Tools and Plant Extraordinary Rupees 20,000. During the year the former was increased to Rupees 59,560, which, added to the Extraordinary assignment, increased the available funds to Rupees 79,560, against which a total outlay of Rupees 82,194 was incurred, classified as follows:—

	RS.
Ordinary	66,992
Extraordinary...	15,202
Total ...	82,194

29. The excess of Rupees 7,432 under "Ordinary" may be explained by the circumstance of a larger grant than was anticipated having had to be made on account of losses in the working of the Dowlaishweram Factory during the past year. The Executive Engineer in charge of the Workshop having been called upon to report whether any and what grant would be required from the allotment for Tools and Plant under Ordinary, that officer reported, in telegram recorded in Proceedings No. 962, dated 31st March 1871, that sanction to Rupees 11,000 only was necessary on account of "Increase of Capital," and Government accordingly provided by transfer Rupees 7,000 as the amount required to supplement the available funds under this head of service, in order to meet this unexpected demand. From paragraph 4 of my report, however, No. 624, dated 5th June 1871,

it will be seen that the grant actually needed was Rupees 16,276, or Rupees 5,276 in excess of what, at first, was deemed sufficient, and this, added to the other unauthorized disbursements reported in paragraph 47, raised the aggregate outlay under "Tools and Plant" to Rupees 7,432 in excess of the year's assignment.

30 The short outlay of Rupees 4,798 under Tools and Plant Extraordinary is due to the outlay on *works* having fallen considerably below the Budget Estimate, as explained in paragraphs 16 and 17 of this report.

31. Including the outlay on Famine Relief Works, the total expenditure on Public Works proper during the past year was Rupees 64,81,210, as shown in the subjoined abstract —

Heads	Grant.	Outlay	Less than grant.	More than grant
Ordinary.	RS	RS	RS	RS
Military	5,60,518	5,55,358	5,160	
Agricultural	15,29,150	14,68,512	60,638	
Other services, including Civil Buildings, Communications, Miscellaneous Public Improvement, Establishments, and Tools and Plant	32,78,532	37,64,875		4,86,343
Profit and Loss		11,228		11,228
Increase in Stock Balances		54,824		54,824
Total	53,68,200	58,54,797	65,798	5,52,395
Deduct less from more				65,798
Net Excess				4,86,597
Extraordinary				
Agricultural	18,80,000	4,76,334	14,03,666	
Establishments (Budget grant)	3,00,000	1,34,877	1,65,123	
Tools and Plant	20,000	15,202	4,798	
Total.	22,00,000	6,26,413	15,73,587	
Deduct more from less				
Net Saving			15,73,587	

32. Omitting the expenditure on Famine Relief Works, and taking the outlay on Public Works proper according to the divisions adopted in the preceding table, and contrasting it with the modified grants of the year, the following results are arrived at:—

Heads	Grant	Outlay	Less than grant	More than grant.
Ordinary.	RS	RS	RS	RS.
Military	5,60,518	5,55,358	5,160	
Agricultural	15,29,150	14,60,172	68,978	
Other services, including Civil Buildings, Communications, Miscellaneous Public Improvement, Establishments, and Tools and Plant	32,78,532	32,30,846	47,686	
Profit and Loss		11,228		11,228
Increase in Stock Balances		54,824		54,824
Total	53,68,200	53,12,428	1,21,824	66,052
Deduct more from less			66,052	
Net Saving			55,772	

Heads	Grant	Outlay	Less than grant	More than grant
Extraordinary	RS	RS	RS	RS
Agricultural	13,80,000	4,76,334	14,03,666	.. .. ..
Establishments	3,00,000	1,34,877	1,65,123	... .
Tools and Plant	20,000	15,202	4,798	.
Total .	22,00,000	6,26,413	15,73,587	... . .
Deduct more from less	....	. ..	... . ..	.
Net Saving ..	.	. ...	15,73,587	.. ...

33. It will be seen from the first of the foregoing statements that if the outlay on Famine* Relief Works incurred in previous years be added to the "*Ordinary*" expenditure of last year, the accounts exhibit a net excess over grant of Rupees 4,86,597. Excluding, however, the special outlay in question, there was a net saving under "Ordinary" of Rupees 55,772, and no excess whatever occurred over any single division of the Public Works allotment. Looking to the comparative smallness of the sum which has lapsed from the Ordinary grant, and, having in view the orders of the Government of India recorded in G. O., No. 454, dated 14th February 1871, wherein the necessity for keeping down as much as possible the ordinary expenditure of the year is urged, in order to make up, in part, the heavy debits on account of Famine Relief Works which were authorized to be accepted as a charge against the Public Works Department, I trust that the Government will be disposed to regard the results of the past official year as satisfactory. Turning now to "Extraordinary," the foregoing statements show, in each case, a saving of no less than Rupees 15,73,587 on a grant of Rupees 22,00,000. The fullest information available in respect to the causes which prevented a larger expenditure and such as would contrast more favourably with the Budget assignment, has been afforded in paragraph 16 of this report, and it now rests with Government to determine whether, by adopting the course respectfully suggested in paragraph 17, or by entirely omitting from future Budgets all Extraordinary Works the plans and estimates for which have not previously† received the approval of the Government of India, it will not be practicable to bring the grant for each succeeding year from Borrowed Capital within the capabilities of the department, and more fully under control, in the sense of being profitably employed and well worked up to.

* Rupees 5,42,369

† NOTE.—In the absence of sanction to the estimates, Rupees 7,95,120 were left unspent in 1870-71.

34. The debits to Profit and Loss, as shown in the statements at foot of paragraphs 31 and 32, amounted in all to Rupees 11,228, particulars of which are

given below, in comparison with the charges under the same head appearing in the accounts of the four years ended 31st March 1870 :—

Items	1866-67	1867-68	1868-69	1869-70	1870-71.
	RS	RS	RS	RS	RS
Loss of Cash	1,565	139	104	5,112	{ 1,645 4,109
Loss of Stock	269	7,398	633	1,590	1,845
Depreciation of Stock . . .	14,098	1,008	9,305	2,275	8,314
Value of Stock used in previous years but not charged to works	419	8,132	1,963	.	.
Irrecoverable advances	..	...	3,121	1,384	2,626
Expenditure not properly accounted for and over-charged in account	..	1,805	68	835	
Petty items	..	242	56	76	463
Legal Charges		..	.	791	534
Total .	16,351	18,724	15,250	12,063	11,228

35. The only other item of charge against Public Works proper requiring notice here is that, amounting to Rupees 54,824, on account of "Increase in Stock Balances." This item represents the excess of the closing* over the opening† balance of the year in the Stock Accounts of the entire Presidency, which, under the rules, has to be added to expenditure, and charged against grant. An examination of the Stock Accounts of the several officers in account with this office shows that the whole of the increase noted above appertains to the Presidency Store Department, the books of which opened with a balance under "Stock" of Rupees 72,881, and closed with one amounting to Rupees 1,53,095, or Rupees 80,214 in excess. Of this excess, Rupees 25,390 are covered by decreases under "Stock" in the accounts of other officers, and the difference (Rupees 54,824) is made up entirely of London Supplies, which, during the year, were brought on to the Stock Accounts of the Presidency Store Department.

* Rupees 2,75,101.
† Rupees 2,20,277.

36 As shown in paragraph 22 of my report of the 22nd June last, No 543, the year 1869-70 closed with a balance against Civil officers of Rupees 49,387-10-3. During the year 1870-71 advances amounting in the aggregate to Rs. 1,69,485-13-0 were made, thus increasing the debit to Civil officers to Rupees 2,18,873-7-3. The efforts which were made by this office at the commencement of the past official year, to ensure the adjustment, in the accounts of that year, of all advances made to the Civil authorities, have never been relaxed, and although, in some cases, delays occurred in the submission of the required abstracts, while, in others, the accounts were not in form, or were unaccompanied by the requisite vouchers and completion certificates, all tending to increase the work of this establishment, I have the satisfaction now to report that, of the sum of Rupees 2,18,873-7-3 above noted, adjustments aggregating Rs. 2,17,272-13-2* have been made, so that the current official year will open with a trifling balance of only Rupees 1,600-10-1, against

* Includes Rupees 6,736-15-5 paid into treasury, but not yet brought forward in the Civil Accounts

those noted below, with which the accounts of the five years ended 31st March 1870 were closed. —

	Rs.	A.	P.
1865-66	1,47,548	14	11
1866-67	1,99,721	7	2
1867-68	35,132	5	1
1868-69	77,564	14	7
1869-70	49,387	10	3

37. The officers against whom the unadjusted balance of last year's advances stands debited are as follow :—

	Rs.	P.	A.
(1.) Civil Judge of Vizagapatam	34	7	9
(2.) Superintendent of Police, North Arcot	51	15	4
(3.) Sub-Collector of Tanjore	200	0	0
(4.) *Collector of Malabar	506	10	6
(5.) Head Assistant Collector of Malabar	42	8	6
(6.) Deputy Collector of Wynaad	735	0	0
(7.) Civil Judge of South Canara	30	0	0
	1,600	10	1

38. The first item represents a payment made by the Executive Engineer in charge of the Vizagapatam Range to the Civil Judge on account of certain emergent repairs executed under the directions of the latter officer to the Court-house at Vizagapatam after the cyclone of 1870. A bill for the amount was submitted to this office by the Executive Engineer, but as it was not in form, and as, moreover, the Civil Judge had not furnished the "Abstract of receipts and disbursements" prescribed by rule, I returned the document, and requested the Civil Judge to supply the accounts in accordance with forms furnished for his guidance. For the third, fourth, and seventh items, no accounts have been received. An abstract showing the second advance of Rupees 51-15-4 and its refund into treasury was furnished by the Superintendent of Police in North Arcot, but as the receipt for this refund does not show that the amount was credited to the Public Works Department, it has been returned to Captain Cox. With respect to the advance of Rupees 42-8-6 (Item 5), it is necessary to explain that the money was actually paid to the Collector by the Excutive Engineer in charge of the Calicut Range; but as the former officer, in his receipt, intimated that the amount had been remitted to the Acting Head Assistant Collector, by whom the accounts would be rendered, this office debited the advance against the latter, as shown above. In his last letter, dated 6th June 1871, Mr. Austin states that, having no records of the outlay from this advance in his possession, he has addressed the Collector upon the subject. In regard to the remaining Item (No. 6), the only information available is, that the money was advanced by the Special Executive Engineer and the officer in charge of the South Range, Wynaad, to meet demands on account of compensation for land taken up for certain public buildings, and that receipts for Rupees 350 and 385, which were paid by the Deputy Collector of Wynaad to the Collector of

Malabar on Mr. Glasson's behalf, were furnished to this office. These receipts have been returned, and the Deputy Collector has been requested to furnish, in lieu, the required abstract of receipts and disbursements, accompanied by acknowledgments from the *owners of the land taken up*.

39. A careful examination of the accounts of the several ranges of this Presidency for the past year shows that the following are the only items of unauthorized outlay on works,* in the sense of being uncovered by estimates, original or revised, sanctioned up to date, or by allotments of funds made on or before the 31st March 1871 by competent authority.—

* Other than Famine Relief.

Funds	Expenditure without Estimate and without Grant		Expenditure without Estimate		Expenditure without Grant		Expenditure in excess of Estimate beyond the prescribed limitations		Expenditure in excess of Grant beyond Rupees 500 in each case.	
	No of Works	Amount	No of Works.	Amount.	No of Works	Amount	No of Works.	Amount of excess over estimate	No of Works	Amount of excess over Grant.
1	2	3	4	5	6	7	8	9	10	11
Ordinary		Rs		Rs		Rs		Rs		Rs
1st Division			2	37						
2nd do			10	13,425					1	826
3rd do			2	8,138	11	17,344			1	817
4th do	1	211	7	26,948	1	19	1	743		
5th do			2	23,065	1	106	3	1,994	1	501
6th do							1	166		
7th do							1	21,140		
	1	211	23	71,613	13	17,469	6	24,043	3	2,144
Extraordinary.										
1st Division			2	26,825						
4th do							1	1,23,931		
			2	26,825			1	1,22,931		
Local.										
1st Division	5	923								
2nd do	1	228								
6th do									5	7,399
7th do					1	16				
	6	1,151			1	16			5	7,399
Grand Total	7	1,362	25	98,433	14	17,485	7	1,46,974	8	9,543

40. Taking the items entered against the 1st Division, those under "Ordinary" (two* in number) represent payments made without duly sanctioned estimates on account of the Subsidiary Jails at Aska and Sooradah for work done in 1869-70; and here it may be well to remark, generally, with reference to expenditure incurred last year, without estimate, on Talook and Sub-Magistrate's Cutcherries and Subsidiary Jails, that revised designs for buildings of this class received the approval of Government in Proceedings No. 779-A, dated 15th March 1871. In a subsequent order,† the Government observed that they hoped shortly to be in a position to accord their sanction to such Cutcherries and Jails as had been undertaken without duly

* One entered in the Statement of Objectionable Items for May 1870, and the other in the Return for March 1871.

† See G. O, No. 104, dated 17th May 1871.

authorized estimates The two items entered under "Extraordinary," as without sanctioned estimates, are the works in the Godavery Delta, which the Government of India, in their Secretary's telegram of the 3rd July 1870, gave authority to be proceeded with in 1870-71, as works actually in progress in the previous year. The five* works entered under "Local," on which a total expenditure of Rupees 923 was incurred without estimates or grants, are emergent repairs to certain district roads which were damaged about the end of 1870

* One noticed in February and four in March's Local Fund Statement of Objectionable Items

41. Eight* of the ten items entered under "Ordinary" against the 2nd Division in columns 4 and 5 denote disbursements, aggregating Rupees 13,193, for work done in connection with Taluq and other Cutcherries and Subsidiary Jails in 1869-70, but not paid for in that year—*vide* preceding paragraph. The ninth item† (Rupees 32-6-3) is the outlay incurred in the construction of rain gauges for the Anantasagarum tank under certain orders which are stated to have been issued by the Chief Engineer for Irrigation in October 1868. The Superintending Engineer, however, ordered the stoppage of the work, pending probably the sanction of a regular estimate. The remaining item is a survey,‡ the outlay on which, viz, Rupees 200, should, under the rules, have been covered by a sanctioned estimate. The excess outlay over grant of Rupees 826, noted in columns 10 and 11, was incurred in the removal of silt§ from the Masulipatam canal, the original allotment for which, namely Rupees 5,600, was reduced by the Superintending Engineer to Rupees 4,608 in his Appropriation Return for February, when the outlay had risen to Rupees 5,434. Under the head "Local" there is only one item‖ standing against the 2nd Division This represents the pay of watchers employed in guarding lunkahs in the 1st Range of the Kistna District, which was disbursed without a sanctioned estimate, or a specific allotment of funds The payment was made from a sum of Rupees 300, which was irregularly handed over by the Deputy Collector to the Range Officer from the Pound Fund, and irregularly received and employed by the latter without the knowledge of the Superintending Engineer.

* See Statements of Objectionable Items for June and August 1870 and March 1871.

† Do for July 1870

‡ Do for March 1871.

§ Do do (supplemental), and Controller's letter No 1,011, dated 10th July 1871.

‖ Do do (original)

42. Of the items (fourteen in number) entered against the 3rd Division under "Ordinary," thirteen appeared in my Statement of Objectionable Items for March last, and the remaining one* in the Return for May 1870. Of these, the two entered in columns 4 and 5 represent expenditure incurred on Talook Cutcherries, with reference to which, attention is invited to paragraph 40 above, the remarks in which are strictly applicable. The remaining twelve (columns 6, 7, 10, and 11) are items of expenditure incurred on Agricultural Repairs in excess of available funds, regarding which the Superintending Engineer specially addressed Government in letter recorded in Proceedings No. 1,316, dated 13th May 1871

* Talook Cutcherry at Sidhout.

Proceedings of the Madras Government, Public Works Department,
19th August 1871.

43. Turning now to the 4th Division, the item entered in columns 2 and 3 under "Ordinary" is the Singara* Calwa spring channel, on which Rupees 211 were expended. For this work the Superintending Engineer declined to sanction an estimate, or to make an appropriation of funds, and his reasons for such refusal having been fully explained to Government, the whole subject was reviewed, and finally disposed of in Proceedings No. 1,559, dated 10th June 1871. Of the seven items entered in columns 4 and 5 as having no estimates, one represents the outlay (Rs. 2,735) on the additional rooms† in the Accountant-General's office for the use of the Paper Currency Department, with reference to which attention is requested to the orders of the 21st April 1871, No. 110, and the remaining six‡ denote disbursements made in 1870-71 on account of work done, but not paid for in 1869-70 in connection with certain Talook and Sub Magistrates' Cutcherries in the North Arcot District. As regards one of these latter (Catcherry at Gudiattum) it is necessary to explain that, apart from the objection of outlay (Rupees 9,353) having been incurred without an estimate, the Range Officer exceeded the grant (Rupees 8,250) by more than Rupees 500, owing to sufficient provision not having been reserved to meet a demand by the Public Works Workshop at Chepauk, as explained in my Statement of Objectionable Items for March 1871. The item entered in columns 6 and 7 is the expenditure without a grant on the reservoir at the General Hospital. This outlay, as noted in the return just quoted, represents the cost of a brass cock, which was first charged to *Tools and Plant*, but which, being properly debitable to *Works*, was transferred accordingly under instructions from this office The remaining item under "Ordinary" (columns 8 and 9 of statement) refers to the "enclosing of the Memorial Hall § the excess over the estimate for which was specially authorized to be passed in G. O, No. 2,671, dated 8th November 1870. The only objectionable item under Extraordinary is the outlay (Rupees 1,22,931 which, for convenience, includes ordinary expenditure also) on the Madras‖ Water Supply Project, the submission of the revised estimate for which to the Government of India is delayed for want of certain revenue statistics The grant under "Ordinary" for this work, including compensation for land, was Rupees 58,881, while the outlay under the same head amounted to Rupees 60,701, or Rupees 1,820 in excess. This excess arose from a cause similar to that noted above with reference to the Talook Cutcherry at Gudiattum.

* Noticed in Statement of Objectionable Items for December 1870.

† Noticed in Statement of Objectionable Items for March 1871.

‡ Do for May, June, and November 1870, and March 1871.

§ Do for June 1870.

‖ Do for March 1871.

44. There are no items of unauthorized outlay on works in the 5th Division under "Extraordinary" or "Local." Of the seven items entered under "Ordinary," the outlay on those (two in number) appearing in columns 4 and 5 refer to the expenditure on the Water Supply Project (Ulsoor* and Dhobie's† Wells) at Bangalore, the complete estimate for which is not yet ready. Pending sanction

* Do for January 1871.

† Do. for November 1870

to that estimate, all further outlay has been stopped. The expenditure without grant on the item noted in columns 6 and 7 was that incurred in the provision of skittle* balls and pins to Her Majesty's 16th Lancers at Bangalore. This amount stood against "Miscellaneous Advances" till February last, and in March following was transferred to the debit of works, but the Superintending Engineer omitted to provide a specific allotment of funds to cover the charge. Of the three items of excesses over estimate entered in columns 8 and 9, two are connected with the Seerakalay ruined tank in Salem and the Canteen for Cavalry at Bangalore, the former of which was entered in my Statement of Objectionable Items for February and the latter in the return for March 1871. The third item denotes the expenditure in excess of the estimate for the Post Office† at Salem, for which the Superintending Engineer promised to submit a supplemental estimate. The only item remaining to be noticed in connection with the 5th Division is the Allungal channel, in South Arcot (columns 10 and 11), the grant for which was inadvertently exceeded by Rupees 501, as explained in my statement of Objectionable Items for March last.

* See Statement of Objectionable Items for March 1871.

† Do. for January 1871

45. There is but one item of unauthorized expenditure under "Ordinary" in the accounts of the 6th Division, and that item represents the excess over estimate, by more than 5 per cent, of the outlay on the Post Office at Tanjore. This excess having been specially* reported to Government, with the explanations of the Superintending Engineer, sanction for passing the expenditure was accorded in Proceedings No. 92, dated 16th May 1871. There is no authority, so far as this office is aware, for the large excesses over allotment for the five† items appearing under "Local." The unauthorized expenditure was regularly brought to notice in my monthly statements of Objectionable Items; but as, in the case of Local Fund transactions, these returns are required to be submitted through the Board of Revenue, the outlay in question has not come under the notice of Government in the same way as items appertaining to *Imperial* expenditure.

* Do. for February 1871.

† Do for November 1870, and January and March 1871.

46. In the 7th Division there are two cases of irregular expenditure, one under Ordinary, in excess over estimate, and the other under "Local," without a grant. The former refers to the Lawrence Asylum buildings,* the complete revised estimate for which has not yet received the sanction of the Government of India. The latter is the expenditure incurred in February 1871, in enclosing† the compound of the Provincial school at Mangalore. The responsibility in connection with this latter outlay rests with the Range Officer, who appears to have had no authority from the Superintending Engineer to commence the work.

* Do. for March 1871.

† Do for February 1871

Proceedings of the Madras Government, Public Works Department, 19th August 1871.

47. The only excesses of expenditure, as compared with allotments, which require notice under the head "Tools and Plant," occurred in the under-mentioned Ranges —

		Excess Rs
(1.)	Nellore Range	145
(2)	Madras Water Supply Project Range	250
(3)	No. 3 Range, South Arcot	135
(4)	Trichinopoly Range	1,248
(5.)	Madura do.	379

48. All these excesses were reported in my Statements of Objectionable Items for March 1871. The first, third, fourth, and fifth represent the value of work done by the Public Works Workshop at Chepauk, to cover which the Range Officers concerned, under a misconception, failed to reserve the required funds; but distinct instructions to guide Executive officers generally in the adjustment of future transactions of this nature having been issued in the Proceedings of Government of the 16th and 17th June 1871, Nos. 1,618 and 1,633, respectively, irregular outlay, such as that now under review, should not again occur. The second item, which denotes expenditure without a grant, was specially reported to Government in the letter from the Superintending Engineer of the 4th Division, recorded in Proceedings No. 68, under date the 12th May 1871.

49. Under the head "Civil Officers" the accounts show the following items of irregular expenditure —

(1.) Vizagapatam.—Construction of huts for the Police.
(2) Do. Great Northern Road.
(3.) Kurnool.—Talook Cutcherry at Nundial.
(4.) Tanjore.—Sub-Magistrate's Cutcherry at Sheally.
(5) Neilgherries —Embankment across the Bhowany river, between the junction of the Avalanchy and Poorty Nullahs.

50 On the first of these items the outlay (Rupees 2,751) exceeded the sanctioned estimate (Rupees 2,275) by more than 5 per cent. The excess was specially authorized to be passed in G. O, No. 1,621, dated 16th June 1871. The payments (Rupees 10-360 and 854) made in connection with the three next items were on account of compensation for land. For the first of these no specific assignment was made, but the charge was specially ordered to be admitted in the Proceedings of Government, No. 51, dated 11th February 1870; the second was provided with a specific allotment, on my application,* but there is no sanctioned estimate, as already explained in a preceding paragraph; while, as regards the third, the objection taken to the outlay is on the ground of the original grant having been withdrawn by Government under a misapprehension. See my Statement of Objectionable Items for March 1871. The year's outlay on the last of the items in the above list was Rupees 3,500. This work has no sanctioned estimate, with reference to which it is only necessary to explain that it was undertaken in pursuance of the orders of the Home Government, with a view to test the practicability and value of the "silting process," by means of which Mr. McIvor proposed to construct the bund.

* See G O., No 2,272, dated 21st September 1870.

51. The annexed statement shows the State outlay incurred during the year in connection with Guaranteed Companies, as compared with the allotments:—

Companies.	On Establishments		On Land.		Total	
	Grant	Outlay	Grant	Outlay.	Grant	Outlay.
	Rs	Rs	Rs.	Rs	Rs.	Rs.
Railway Companies ..	66,400	62,622	1,38,300	4,723	2,04,700	67,345
Madras Irrigation and Canal Company ...	33,800	32,247	20,000	241	53,800	32,488
Total ..	1,00,200	94,869	1,58,300	4,964	2,58,500	99,833

52. Under the head "Railway," the saving on "Establishment" is due to the absence of the Consulting Engineer for Railways on leave in Europe, and to his *locum tenens* drawing considerably less than the full salary of the appointment. The large saving on "Land" is attributable chiefly to the commencement of the Neilgherry branch having been deferred, and to a small item of Rupees 398 only having been paid against the provision of Rupees 1,08,500 for land required for that line. As regards the Madras Irrigation and Canal Company, the saving on "Establishment" is small, and calls for no special remark. A reference was made on the 20th ultimo to the Chief Engineer for Irrigation with respect to the short outlay on "Land." The only reply received up to date is to the effect that the Collectors of Cuddapah and Kurnool have been addressed upon the subject; but, as soon as the required explanation reaches me, it will be submitted for the information of Government.

53. The original allotment from Local Funds for expenditure by the Public Works Department was Rupees 22,03,870. To this additions were made during the year, amounting to Rupees 8,55,674 The total grant thus stood at Rupees 31,24,544 on the 31st March last, and the actual outlay incurred was Rs. 23,28,172, classified and distributed under the various heads as shown in the following statement:—

Proceedings of the Madras Government, Public Works Department, 19th August 1871.

Description of Funds	Original Works.			Repairs.			Establishment			Tools and Plant.			Total.			
	Grant	Outlay	Less than Grant.	Grant.	Outlay.	Less than Grant.	Grant.	Outlay.	More than Grant.	Grant.	Outlay	More than Grant	Grant.	Outlay.	More than Grant	Less than Grant.
	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs	Rs	Rs	Rs.	Rs.	Rs	Rs
District Road Fund .	16,41,978	11,49,596	4,92,382	6,92,878	6,81,380	11,498	2,98,478	2,79,075	...	21,039	11,743	9,296	26,54,373	21,21,794	..	5,32,579
Jungle Conservancy do.	17,592	11,899	6,193	134	88	46	.	1,149	1,149	.	.	.	17,726	12,636	..	5,090
Educational do	2,14,500	50,112	1,64,388	3,800	860	2,940	1,630	5,097	3,267	.	.	.	2,20,130	56,069	..	1,64,061
Canal do	968	957	1	29,000	19,930	9,080	6,410	3,946	.	1,600	1,600	...	37,968	26,423	..	11,545
Nanul Grass do.	4,865	.	4,865	5,214	910	4,304	.	91	91	.	.	..	10,079	1,001	.	9,078
Bungalow Fee do	4,678	4,831	97	2,622	1,638	984	..	623	623	....	..	..	7,300	6,841	..	459
Port do	1,44,867	76,453	67,014	19,452	16,657	2,795	9,900	9,311	..	990	124	866	1,74,769	1,02,545	.	72,224
Endowment do	1,220	200	1,020	875	.	875	.	20	20	.	...	..	1,595	220	.	1,875
Pound do	480	461	19	.	..	..	.	46	46	...	...	...	480	507	27	...
Miscellaneous Deposit, Boodoonakanoor Estate ..	..	.....	.....	...	.	.	...	12	12	...	...	...	124	136	12	.....
Total .	20,30,638	12,93,769	7,36,679	7,53,599	7,21,577	32,022	3,16,678	2,99,369	5,207	23,629	13,467	10,162	31,24,544	23,28,172	39	7,96,411
																39
															Short outlay ..	7,96,372

54. Numerous reasons are assigned for the short expenditure in comparison with the grants for local works, but the principal causes which operated in preventing the utilization of the whole of the available funds are as follows :—

(1.) Difficulty of procuring a sufficiency of labour.

(2.) Opposition from villagers.

(3.) Delays in the acquisition of land.

(4.) Failure of Contractors, and difficulty of obtaining men to undertake petty contracts.

(5) Illness of Overseers and changes amongst Range Officers and Executive Subordinates.

(6.) Late monsoon and unusually late river floods.

(7.) Presence of water in channels, etc.

(8) Outbreaks of sickness amongst workmen.

(9.) Absence of sanction to certain estimates for works provided with allotments, and lateness of sanction accorded to certain others.

(10) Late assignments, and assignments of money in excess of the year's actual requirements.

(11.) Savings on sanctioned estimates.

No. 237. ORDER THEREON, 19th August 1871, No. 2,131.

ACCOUNT, No. 24.

WITH this letter the Controller of Public Works Accounts submits the Annual Appropriation and Outlay Account for the year 1870-71.

2. The Imperial grant, as modified during the year, was Rupees 78,26,700 exclusive of Rupees 1,03,000 for "London Supplies," and against this assignment the Government of India decided that the large outlay incurred under the direction of Civil Officers on Famine Relief Works from other than Public Works Funds in the years 1868-69 and 1869-70 should be charged. The amount so adjusted in the past official year was Rupees 5,42,369. In comparing expenditure with the grant for the year it is necessary to exclude this unforeseen charge, and the results which the year's operations then exhibit are as follow :—

Heads.	NEW WORKS.		REPAIRS		TOTAL.	
	Grant.	Outlay.	Grant.	Outlay.	Grant	Outlay
	RS.	RS.	RS	RS	RS	RS
Military	3,34,015	3,32,353	2,26,503	2,23,005	5,60,518	5,55,358
Civil Buildings .	5,24,702	5,13,191	98,438	91,804	6,23,140	6,04,995
Agricultural, Ordinary	3,48,169	3,23,686	11,80,981	11,36,486	15,29,150	14,60,172
Do , Extraordinary	18,80,000	4,76,334			18,80,000	4,76,334
Communications ..	2,12,256	1,93,974	8,70,828	8,62,375	10,83,084	10,56,349

Heads	NEW WORKS		REPAIRS		TOTAL	
	Grant	Outlay	Grant	Outlay	Grant	Outlay
	RS	RS	RS	RS	RS	RS
Miscellaneous Public Improvement	25,796	20,213	7,090	6,824	32,886	27,037
Total for works	33,24,938	18,59,751	23,83,840	23,20,491	57,08,778	41,80,245
Add—Increase in Stock balances (Rupees 54,824) and charges under "Profit and Loss" (Rupees 11,228) Total addition					..	66 052
				Total	57,08,778	42,46,297
Establishment {Ordinary					14,79,862	14,75,473
Establishment {Extraordinary					3,00,000	1 34,877
Tools and Plant ... {Ordinary					59,560	66,992
Tools and Plant ... {Extraordinary					20,000	15,202
State Outlay on Guaranteed Railways .					2,04,700	67,345
Do in connection with the Madras Irrigation and Canal Company ..					53,800	32,488
				Grand Total	78,26,700	60,38,674

3. Considering that every care had to be taken to restrict outlay to such limits as would admit of the large debit on account of Famine Relief Works being effected as far as practicable, the Government consider these results to be generally satisfactory, and the allotments have been fairly worked up to except under the head of Extraordinary Agricultural Works, the allotment for which was Rupees 18,80,000, while the expenditure was only Rupees 4,76,334 This marked disproportion clearly indicates the necessity for a more careful estimation of the requirements for Loan Works when the Annual Budget Estimates are being prepared, and the special attention of the Chief Engineer for Irrigation and the Superintending Engineers will be drawn to the subject

4. The total modified grant from Local Funds for expenditure by the Public Works Department was Rupees 31,24,544, while the outlay incurred was Rupees 23,28,172, or Rupees 7,96,372 less than the allotment. The causes of this short expenditure are explained in paragraph 54.

5. It is satisfactory to observe from paragraph 36 of the Controller's Report, that of the advances made to Civil Officers, aggregating Rupees 2,18,874, only Rupees 1,601 remained unadjusted on the 1st April 1871.

(True Extract.)

(Signed) A. deC. SCOTT, Captain, R E.,

Under Secretary to Government.

To the Controller of Public Works Accounts.
To Superintending Engineers
, Major R B Kennedy.
To the Revenue Department
,, Public, etc , Departments.
,, Military Department
,, Accountant-General

Exd S T. Augustin.

Public Works 1871 Dept.
Copy of Govt for August

No. 3532.

From

THE CONTROLLER OF PUBLIC WORKS ACCOUNTS,

To

THE SECRETARY TO GOVERNMENT,
PUBLIC WORKS DEPARTMENT,
FORT SAINT GEORGE.

Dated 19th
Recd 24th } July 1871.

Encl 4

No 1,105.

SUBMITTING, with remarks, the Annual Appropriation and Outlay Account for the year 1870-71.

No 2361

No. 2131 - 19 Aug 6/71

(29)

Superintending Engineer's Office,
1st Division Rowlaushwaram,
No. 597. 23d May ——— 1871

From,
The Acting Superintending Engineer
1st Division

To, The Controller of P. W. Accounts.
Madras

Sir,

In reply to your letter No. 501, dated 16th May 1871, I have the honor to inform you that, the circumstances under which the Grant for Repairs "Agricultural" was not utilized in full, are embodied in the following remarks

	Allotment	Expenditure	Balance	Remarks
Ganjam ———	19,817	19,477	340	Of this balance Rs 215 were given up, but not withdrawn by Government. The remainder being a trifling sum no expenditure is necessary.
Vizagapatam ———	12,096	10,516	1580	Additional funds having been allotted only on the 3d March 1871 the amount could not be fully expended.
Godavery ———	1,68,636	154,241	14,395	Of this balance Rs 2,750 were reported as available for transfer to other Divisions. For the non utilization of the balance, Rs 9,645, I have to state that, additional funds to the extent of Rs 13,968 having been allotted so late in the year as 15th February and 3d March 1871 the whole of the Grant could not be spent for want of labor and timely notice.

Had

2. Had a broken check been maintained on the grants, allotments, and Expenditure, as exhibited in the several Range Progress Reports, the state of the funds Repairs "Agricultural" in another Division should have been noticed early in December, or January, and had the transfers been made then, we could have done half a lac of Rupees worth more work, whereas funds were sent to this Division when most of the Estimates had been returned to the Range Officers with instructions to keep them till the grants of this Official year became available.

3. I have to request you will be good enough to send a copy, in draft, of this letter to Government,

as no blame can be attached to the Range Officers of this Division-

I have, &c,

/Sigmd/ J. Y Fuchs,
Major R.E.
A.G. Sup.g Engineer 1st Div.

/True Copy/

S Woodf
Contributor of P.W. Accts.

E Flock

No 2131.

53

With this letter the Controller of Public Works Accounts submits the annual Appropriation and Outlay Account for the year 1870/71.

The Imperial grant, as modified during the year, was Rs 78,26,700 14- Clusive of Rs: 1,03,000 for "London Supplies"; and against this assignment the Govt. of India decided

that

V.

Enclosure in a letter from the Controller of Public Works Accounts to the Secretary to Government, Public Works Department, Bombay, No 1105, dated 19th July 1871.

P. Dr. 3532/71

Secy. to Govt. P.W.D.

that the large outlay incurred under the direction of Civil Officers on Famine Relief Works from other than Public Works Funds in the years 1868/69 and 1869/70 should be charged. The amount so adjusted in the past Official year was Rs. 5,42,369. In comparing Expenditure with the Grant for the Year it is necessary to exclude this unforeseen charge, and the results which the year's operations there Exhibit are as follows:—

Heads	New Works		Repairs		Total	
	Grant	Outlay	Grant	Outlay	Grant	Outlay
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Civil Buildings	5,24,702	5,13,191	98,438	91,804	6,23,140	6,04,995
Agricultural. Ordinary	3,48,169	3,23,686	11,80,981	11,36,486	15,29,150	14,60,172
Do. Extraordinary	18,80,000	4,76,334	-	-	18,80,000	4,76,334
Communications	2,12,256	1,93,974	8,70,828	8,62,375	10,83,084	10,56,349
Miscellaneous Public Improvement	25,796	20,213	7,090	6,824	32,886	27,037
Total for works	33,24,938	18,59,751	23,83,844	23,20,494	57,08,778	41,80,245
Add - Increase in Stock balances (Rs 54,824) and charges under Profit & Loss (Rs. 11,228). Total addition					-	66,052
Total					57,08,778	42,46,297
Establishment. Ordinary					14,79,862	14,75,473
Establishment. Extraordinary					3,00,000	1,34,877
Tools & Plant. Ordinary					59,560	66,992
Tools & Plant. Extraordinary					20,000	15,202
State outlay on Guaranteed Railways					2,04,700	67,345
Do. in Connection with the Madras S.C. Co.					53,800	32,488
Grand Total					78,26,700	60,38,674

Considering that every care had to be taken to restrict outlay to such limits as would admit of the large debit on account of Famine Relief Works being

effected as far as practicable the Government consider these results to be generally satisfactory and the allotments have been fairly worked up to except under the head of Extraordinary Agricultural Works the allotment for which was Rs: 18,80,000 while the expenditure was only Rs. 4,76,334. This marked disproportion clearly indicates the necessity for a more careful estimation of the requirements for Loan Works when the annual Budget Estimates are being prepared, and the special attention of the Chief Engineer for Irrigation and the Sub Engineers will be drawn to the subject

the totals modified grant from Local Funds for expenditure by the Public Works Dept^t was Rs 31,24,544 while the outlay incurred was Rs: 23,28,172 or Rs. 7,96,372 less than the allotment. The causes of this short expenditure are explained in para 54.

It is satisfactory to observe from para 36 of the Controller's report that of the advances made by Civil Officers aggregating Rs: 2,18,874 only Rs. 1,601 remained unadjusted on the 1st April 1871

253/16

To The Controller
" Dept^t Engineer
" Major A. S. Kennedy
" Revenue Dept^t
" Public Wks Dept^t
" Military Dept^t
" Accts General
" Chief Engr for Irrigation
" Accts 10/9/71 Despd 22/8/71.

5th Aug

40 0/0 2352

Cost of 1871 Madras.

PUBLIC WORKS.

To The Controller of Public Works Accounts

Dated

Recd

G.O. 19th August 71, No. 2131.

Nos. 236 & 237

Annual Appropriation and Outlay Account for 1870/71

Orders on the Annual Appropriation & Outlay Account for 1870/71.