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MADRAS RECORD OFFICE.**Government of Madras.***Public Works* **DEPARTMENT.**

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*Proceedings of the Madras Government, Public Works Department,
20th September 1872.*

Read the following papers :—

No. 293. From the Officiating Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Fort St. George, 14th August 1872, No. 1,049.

I HAVE the honour to forward Mr. Brock's report on the Annual Appropriation and Outlay Accounts of the Madras Presidency for the year 1871-72.

From the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Fort Saint George, 10th August 1872, No. 1,023.

SIR,—I have the honour to submit the Annual Appropriation and Outlay Accounts of the Madras Presidency for the year 1871-72.

2. The three great sources from which this department was supplied with funds during the year under review were the following :—

(1.) *Imperial*—Ordinary and Extraordinary—comprising allotments made from the revenues of the country, and borrowed Capital specially assigned to large Agricultural Works of a reproductive character.

(2.) *Provincial*—made up of part of the ordinary revenues transferred to this Government for final appropriation, and of receipts credited to buildings, etc., now classed under the head "Provincial."

(3.) *Local*—comprising collections from the Road Cess, and the Jungle Conservancy, Educational, Port, Canal, Nanul Grass, Bungalow, Endowment, Cattle Pound, etc., Funds.

3. As it is for many reasons desirable that the transactions appertaining to each of these heads should be kept separate and distinct in this report, I have reviewed them accordingly, and trust that the arrangement will meet with the approval of Government.

4. Excluding the provision for "London Supplies," namely, Rupees 52,300, the original allotment from Imperial Funds was Rupees 50,28,000. Reductions aggregating Rupees 30,060 were made during the year, leaving the grant on the 31st March 1872 at Rupees 49,97,940. The amount withdrawn was disposed of

* To the extent of Rupees 27,000.

† Of Rupees 3,060.

‡ Rupees 52,300.

partly* by transfer to Bombay for expenditure on telegraph works in that Presidency, and partly by an addition† to the provision‡ in the Madras Budget for London Supplies.

5. Subjoined is an Abstract of the grants as originally made, and as they actually stood at the close of 1871-72 :—

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Statement showing the Imperial allotments on the 1st April 1871, and as they stood on the 31st March 1872.

Heads.	AS THEY STOOD ON THE 1ST APRIL 1871.			AS THEY STOOD ON THE 31st MARCH 1872.		
	New Works.	Repairs.	Total.	New Works.	Repairs.	Total.
<i>Ordinary.</i>	RS.	RS.	RS.	RS.	RS.	RS.
Military ...	2,20,000	2,20,000	4,40,000	2,12,229	2,27,771	4,40,000
Agricultural...	2,94,200	12,00,000	14,94,200	2,85,896	12,17,264	15,03,160
Civil Buildings ...	1,36,000	4,000	1,40,000	1,04,264	5,676	1,09,940
Establishments ...			8,40,000			8,53,000
Tools and Plant ...			17,700			33,400
Railway Companies...			2,45,300			2,45,300
Madras Irrigation and Canal Company ...			55,800			18,140
Total, <i>Ordinary</i> ...			32,33,000			32,02,940
<i>Extraordinary.</i>						
Agricultural ...	15,75,000		15,75,000	15,12,000		15,12,000
Establishment ...			2,00,000			2,63,000
Tools and Plant ...			20,000			20,000
Total, <i>Extraordinary</i> ...			17,95,000			17,95,000
Grand Total...			50,28,000			49,97,940

6. Apart from the transfers already noticed in paragraph 4 above, which were made from the assignment to "Civil Buildings," the most important diversion of funds ordered during the year against "Ordinary" was the withdrawal of a sum of Rupees 37,660 from the appropriation sanctioned under the head State outlay in connection with the works of the Madras Irrigation and Canal Company, and the transfer of that amount finally as follows:—

	RS.
To Establishment, Ordinary ...	13,000
To Tools and Plant, do. ...	15,700
To Agricultural, do. ...	8,960
Total...	37,660

No. 451-A. B. and R. dated 21st Dec. 1871.
108-A. I., dated 15th June 1871.
Endorsements on the applications of this Govern-
ment No. 3,196, dated 19th December 1871,
and No. 246, dated 25th January 1872.

These transfers having been regu-
larly reported to, and approved of by,
the Government of India in their orders
as per margin, it is unnecessary to enter
here into any detailed explanations.

7. Under "Extraordinary" the only transfer which was made consisted of the diversion of a sum of Rupees 63,000 from the head of Works to that of Establish-
ments, to cover survey charges; full particulars of which were laid before the
Supreme Government.

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8. The total expenditure recorded in the Public Works Books under "Ordinary" and "Extraordinary" is as follows:—

Heads.	NEW WORKS.		REPAIRS.		TOTAL.	
	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.
	RS.	RS.	RS.	RS.	RS.	RS.
Military ...	2,12,229	2,10,667	2,27,771	2,23,485	4,40,000	4,34,152
Civil Buildings ...	1,04,264	32,310	5,676	2,855	1,09,940	35,165
Agricultural... { Ordinary...	2,85,896	2,38,317	12,17,264	11,22,500	15,03,160	13,60,817
Extraordi- nary ...	15,12,000	5,63,857			15,12,000	5,63,857
Total for Works...	21,14,389	10,45,151	14,50,711	13,48,840	35,65,100	23,93,991
Add charges under "Profit and Loss" (Rupees 3,513) and deduct decrease in Stock Balances (Rupees 7,321). Net reduction ...						3,808
Total...					35,65,100	23,90,183
Establishment ... { Ordinary ...					8,53,000	5,89,994
Extraordinary ...					2,63,000	1,97,131
Tools and Plant... { Ordinary ...					33,400	17,882
Extraordinary ...					20,000	6,532
State outlay on Railways ...					2,45,300	94,534
Do. in connection with the Madras Irrigation and Canal Company...					18,140	12,176
Grand Total...					49,97,940	33,08,432

9. Excluding "State outlay" in connection with Guaranteed Companies, the expenditure on Public Works Proper during the past year was less than grant by Rupees 15,32,778. Including "State outlay," the expenditure fell below allotment by Rupees 16,89,508. The following paragraphs explain, as far as possible, the causes which led to the short expenditure under each head.

10. The grant under "Military" for Original Works was Rupees 2,12,229, of which Rupees 2,10,667 were expended, leaving a balance of Rupees 1,562, which represents, besides numerous small savings, (1) a short outlay of Rupees 1,248 on the Rest-house at Ghooty, final payments for which were deferred pending the result of a reference to the Superintending Engineer of the 3rd Division, and (2) an unappropriated balance from the funds at the disposal of that Officer. Under "Repairs, Military," the outlay was Rupees 2,23,485 against an assignment of Rupees 2,27,771, the difference being Rupees 4,286. Part of this short outlay occurred in the Bellary District, where there were several small savings on completed works, and the Superintending Engineer moreover left a balance of Rupees 733 unappropriated on the 31st March last. At the Presidency also there was a saving on allotment of about Rupees 2,000, of which Rupees 1,580 represent

the provision made for the work as per margin not undertaken in 1871-72 in consequence of sanction to the estimate and grant having been accorded so late as the 18th March, and the balance is the saving on the allotment for house-rent to Military and Medical Subordinates.

Repairs to the Godown, Hospital Branch, of the
Commissariat Department.

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11. Turning to "Civil Buildings," it will be observed that out of a total assignment of Rupees 1,04,264 to New Works, only Rupees 32,310 were utilized. The largest savings were on the under-mentioned works:—

	RS.
(1.)—Telegraph Office at Cocanada	5,795
(2.)—Do. at Bellary	8,000
(3.)—Do. at Madras	50,000
(4.)—Do. at Negapatam	6,830

12. The short expenditure noted against the Telegraph Office at Madras was due to the plans and estimates not having been submitted and sanctioned. In the other cases, delay in fixing and handing over the sites is urged as a reason for the non-utilization of the available funds. The site for the Telegraph Office at Negapatam was not handed over to the Range Officer till February, and that for a similar building at Bellary was not fixed till March 1872. Under "Repairs, Civil Buildings," the expenditure is also disproportionate to the grant, only Rupees 2,855 having been laid out against a grant of Rupees 5,676. In the Vizagapatam District an allotment of Rupees 700 was made for the Post Office at Nursipatam, but only Rupees 73 were spent owing to the late date (February 1872) on which sanction to the estimate was communicated to the Range Officer. In eight other districts, the small allotments made for postal and telegraph buildings remained wholly unutilized. A list of these is appended:—

	Grants.
Godavery	180
Kistna	456
Nellore	180
Chingleput	180
South Arcot	100
Tanjore	180
Trichinopoly	150
Tinnevelly	200
Total ...	1,626

The Government may perhaps consider it necessary to call for explanation in respect of these unspent balances.

13. The modified grant under New Works, Agricultural, Ordinary, was Rupees 2,85,896, against which the recorded expenditure is Rupees 2,38,317, or Rupees 47,579 less than the actual available funds. The largest items of short outlay appear against the undermentioned works:—

	Short outlay.
(1.)—Godavery District.—Side channel from the Madapad Lock on the south side	RS. 1,697
(2.)—Kistna District.—Channel, with subsidiary works, for the better supply of the Buddam and Alloor lands	3,879
(3.)—Do.—Bridge across the Ellore High Level Canal	1,495
(4.)—Do.—Restoration of the Peddacuncherla tank	2,212
(5.)—Chingleput District.—Chembrumbaukam Tank Project	8,602
(6.)—Salem District.—Improvements to the Chinnakistnapooram tank.	1,667

14. The Range Officer has furnished no explanation in respect of Item No. 1; but it is probable that the progress of the work was delayed by the presence of

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water in the channel. The allotment for the work entered as Item No. 2 was not fully spent, owing to scarcity of labour towards the close of the year. The cause of short outlay on Item No. 3 is identical with that given in the case of Item No 1. Sickness amongst the workmen, and the consequent dispersion of the labourers, are urged as reasons for the non-utilization of the entire grant for Item No. 4. With respect to Item No. 5, it is alleged that the absence of an allotment until July, and the dispersion of the workmen before that date, coupled with the short working season which remained before the tank filled (10th October 1871), tended to retard the prosecution of the works. After October, the population of the neighbouring villages were employed on the cultivation of their fields, so that labour was scarce. The saving on the last item is owing to the failure of the Contractor to keep to his engagements. Apart from these items, and other small savings on

	RS.	
Godavery	1,499	numerous petty works, there were unap-
Cuddapah	1,499	propriated balances in the hands of
South Arcot	815	Superintending Engineers on the 31st
Tanjore	2,050	March last from the grants for Minor
Madura	2,564	New Works, Agricultural, at their dis-
Tinnevelly	2,155	posal. A list of these is given in the
		margin.

15. The final appropriation to "Repairs, Agricultural," was Rupees 12,17,264, of which Rupees 11,22,500 were utilized, thus leaving an unspent balance of Rupees 94,764 at the close of the year. An examination of the detailed accounts shows that this balance includes the following sums which remained unappropriated by Superintending Engineers on the 31st March:—

Districts.	Short outlay.	Unappropriated by Superintending Engineers.
	RS.	RS.
Ganjam	9,429	1,402
Vizagapatam	5,933	Full amount.
Godavery	10,196	6,038
Kistna	8,215	
Cuddapah	4,129	2,237
Bellary	5,472	723
Kurnool	8,134	
North Arcot	3,772	
South Arcot	5,828	Full amount.
Tanjore	5,662	Do.
Trichinopoly	3,349	Do.
Madura	8,862	144
Tinnevelly	14,630	755

16. The short outlay against actual appropriations, i.e., the difference between the figures entered in columns 2 and 3 of the foregoing Abstract, is thus accounted for by Range Officers:—

	RS.	
Ganjam	8,027	Famine Relief Works sanctioned too late in the year to admit of allotments being fully utilized.
Godavery	4,158	Late allotments, and savings on certain estimates, specially those for the maintenance of canals.

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Districts.	Works.	Short expendi- diture, as com- pared with modified grant.	Remarks.
	Add recovery from past ex- penditure on the channel from Vullabhaporam to Tide Water, Kistna Dis- trict.	RS. 53	
	Total Short Outlay...	9,48,143	

18. In paragraph 17 of my report which accompanied the Appropriation and Outlay Account for 1870-71, I brought specially to notice the great disproportion which was annually observable between the grant and expenditure on Extraordinary Agricultural Works, and suggested the advisability of regulating the assignments under this head for future years more with reference to the labour market and to the capabilities of the Public Works Establishment than appears to have previously been done. Unfortunately, that report did not reach the Government till after the Budget for 1871-72 had been submitted to, and sanctioned by the Government of India, and it was therefore too late to make any change. Long before the year was closed it became apparent that in some cases it would be impossible, owing to various causes, advantageously to employ the whole of the funds that had been made available, and that in others the plans and estimates could not be got ready in time to admit of sanction, being communicated and active operations commenced. Amongst these latter are the Roosbkoolia and Perryaur Projects, and the Cauvery and Vennaur Head Works, on which alone grants aggregating Rupees 3,00,000 remained wholly unutilized. In the Budget for the current official year, the grants for works have been reduced to Rupees 8,77,000, against Rupees 12,00,000 in 1869-70, Rupees 18,80,000 in 1870-71, and Rupees 15,12,000 in 1871-72.

* As per letter from Government of India No. 719 A-G, dated 23rd October 1871.

19. For Establishments, the total amount originally assigned* was Rupees 19,83,710 as follows :—

	RS.
Extraordinary	2,63,000
Ordinary	8,40,000
Provincial	1,63,660
Local, including provision on account of Petty Establishment and East Coast Canal Special Establishment, namely, Rs. 1,20,480...	7,17,050
Total ..	19,83,710

20. These grants were subsequently modified, and, on the 31st March 1872, the allotments for Establishments stood as shown below :—

	RS.
Extraordinary	2,63,000
Ordinary	8,53,000
Provincial	1,63,660
Local	7,17,050
Total...	19,96,710

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21. In my Regular Estimate for the past year, I estimated the actuals under Establishments as under :—

	RS.
Extraordinary	2,00,000
Ordinary	8,53,000
Provincial	1,63,660
Local, including Petty Establishment, etc., as per paragraph 19, namely, Rupees 1,20,480	7,17,050
Total...	19,33,710

22. This total, as compared with the actuals recorded in the annual Accounts (Rupees 19,29,239), shows an excess of only Rupees 4,471, but there is a very wide and marked difference between the distribution of the charges as appearing in those accounts, and as estimated by me. This will be more clearly seen from the following Abstract :—

	As per Regular Estimate.	As per Annual Accounts.	Less than Regular Estimate.	More than Regular Estimate.
	RS.	RS.	RS.	RS.
Extraordinary	2,00,000	1,97,131	2,869	
Ordinary	8,53,000	5,89,994	2,63,006	
Provincial	1,63,660	1,81,191		17,531
Local	7,17,050	9,60,923		2,43,873
Total...	19,33,710	19,29,239	2,65,875	2,61,404
Short Outlay...			4,471	

23. I will now proceed to explain fully the causes which led to these large differences. When the Budgets for 1871-72 were prepared, and for a long time after, namely, till the 5th December 1871, it was understood that if the full Ordinary grant for Establishments was found to be required to cover charges on account of Establishments other than Extraordinary, the assignments to that head from Provincial and Local Funds (as detailed in preceding paragraphs) were to be regarded as available. In other words, that the grants under Provincial and Local were fixed, if the share demanded from Ordinary Funds reached the provision made under that head, and that any excess requirement, over and above the total allotment from these three sources, should be met by transfer from the assignments to works under "Ordinary."

24. In December 1871, the Orders of the Government of India, dated 1st* November 1871, came to hand, and they prescribed a totally different arrangement, to suit which the grants for this

* See Public Works Proceedings No. 3,070, dated 5th December 1871.

Presidency had not been regulated, for while they required that charges to Establishments against each fund other than Extraordinary should be calculated with reference to the outlay on works from each source of supply, the course laid down by this Government, and followed up to the date of the Orders quoted, was that explained in the preceding paragraph. I accordingly referred the whole question,

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in a complete form, to Government in letter No. 2,306, dated 12th December 1871; but although that letter was recorded and printed at length in Financial Proceedings No. 30, dated 15th January 1872, those Proceedings contained no instructions for the guidance of this office, whereupon I drew the late Secretary's attention to the omission, and the subject having again been brought under the consideration of the Financial Department, final orders were passed in the Proceedings of that Department, No. 336, dated 20th March 1872. Those orders, however, did not reach me till the 28th March, when I explained that it was too late to take advantage of and utilize the funds, which, under its operation, became available from the Ordinary grant, for while the estimated debits to Establishments from Imperial, Provincial, and Local Funds, under the original arrangement already described, were Rupees 8,53,000, 1,63,660, and 7,17,050, the actual charges against that head of Service, under the revised ruling, have amounted to Rupees 5,89,994, 1,81,191, and 9,60,923. Had no change such as that indicated been made, the annual accounts of the year would have recorded the following distribution of the debits to Establishments, which, as compared with the Regular Estimate, give the results noted:—

	Regular Estimate.	Actuals of the year.	Less than Regular Estimate.	More than Regular Estimate.
	RS.	RS.	RS.	RS.
Extraordinary	2,00,000	1,97,131	2,869	
Ordinary	8,53,000	8,51,398	1,602	
Provincial	1,63,660	1,63,660		
Local	7,17,050	7,17,050		
Total...	19,33,710	19,29,239	4,471	

NOTE.—There was a saving on the actuals on account of the Local Fund Petty Establishment as compared with grant, but that saving does not materially affect the comparison.

25. The above Statement will, I trust, satisfactorily show that the Regular Estimate was most carefully prepared, and that the figures appearing therein were as near an approximation to the actuals as could be made.

26. Under "Tools and Plant," Ordinary and Extraordinary, the original grants (exclusive of London supplies) were Rupees 17,700 and 20,000, respectively. During the year additions aggregating Rupees 15,700 (see G. Os., Nos. 1,738, dated 29th June 1871, and 311, dated 1st February 1872), were made to the Ordinary grant, thus raising it to Rupees 33,400. No change was made in the allotment under Extraordinary. The actuals under each of these heads amounted to Rupees 17,882 (Ordinary), and Rupees 6,532 (Extraordinary), thus leaving a balance of Rupees 15,518 under the former, and Rupees 13,468 under the latter head. With respect to the saving under Ordinary, it is necessary to explain that up to the close of 1870-71 it was found impracticable properly to apportion the charges on account of Tools and Plant between Imperial and Local Funds, and as it was most difficult in many cases, if not absolutely impossible, to separate and distinguish between Tools required and purchased specially for works carried out from the Ordinary grant and Local Funds, respectively, the result was that an undue share of the

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charges under this head of service was thrown upon the Imperial allotment. Under all the circumstances, the Government resolved (Proceedings No. 2,257, of the 5th September 1871), to treat the

* Ordinary.

annual provision from Imperial² and Local Funds conjointly as a lump grant, and to restrict the appropriations only to the total allotment for each District, that is, the sum total under "Tools and Plant" in the Ordinary, Provincial, and Local Fund Budgets. They further ruled that the entire expenditure on Tools and Plant should be charged off in the Accounts of Range Officers to the Imperial assignment until the last month of the year, the necessary write-back entries being then made by debiting each Fund other than Extraordinary with its proportionate share of the outlay, calculated with reference to the expenditure on works, and crediting the Imperial allotment with the sum by which it had been temporarily overcharged. This arrangement has been strictly followed, and the result, so far as it affects the Imperial grant, will afford data in making appropriations for this and future years. The debits under "Tools and Plant" other than "Extraordinary" are as follows, as compared with available funds:—

	Grant. RS.	Outlay. RS.
Imperial—Ordinary	33,400	17,882
Provincial	50,298	47,147
Local	44,386	31,254

27. The excess charge under Provincial, as contrasted with that under Ordinary and Local, respectively, is attributable to the debits raised in connection with the Workshop at Chepauk on account of (1) losses in its operations during 1871-72, and (2), the value of the machinery transferred to the Factory from Public Works Stores under the orders of the Government of India.

As regards the saving under Tools and Plant, Extraordinary, it has been already shown how far the actuals against Works have fallen short of the year's estimate, and it is only reasonable to conclude, as in the past official year, that this has affected the outlay on Tools and Plant. A more vigorous prosecution of works, with a larger expenditure from borrowed capital, would lead to a closer approximation of the actuals, not only under Works, but also under Tools and Plant to the assignments of each year under these heads, respectively. The following statement shows the grants made for the several districts on account of Tools and Plant, Extraordinary, and the debits raised under that head in the Annual Account:—

Districts.	Grants.	Expenditure.
	RS.	RS.
Ganjam	1,000	
Godavery	10,000	5,968
Kistna	2,140	341
Nellore	860	30
Chingleput	1,000	
South Arcot	1,000	193
Tanjore	2,000	
Madura	1,000	
Tinnevely	1,000	
Total...	20,000	6,532

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28. Under "Profit and Loss" the charges amount to Rupees 3,513. The details are as under, as compared with the preceding four years:—

Items.	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.
	RS.	RS.	RS.	RS.	RS.
Loss of cash	139	104	5,112	1,645 4,199	326
Loss of stock	7,398	633	1,590	1,845	511
Depreciation of stock	1,008	9,305	2,275	8,314	2,501
Value of stock used in previous years, but not charged to works.	8,132	1,963	...	2,626	75
Irrecoverable advances	...	3,121	1,384	...	...
Expenditure not properly accounted for, and over-charged in accounts.	1,805	68	835	...	...
Petty items	242	56	76	463	...
Legal charges.	...	...	791	534	100
Total ...	18,724	15,250	12,063	11,228	3,513

29. Under "Stock," the year closed with a balance which falls short of that with which the books of this office were opened by Rupees 7,321, and this amount, in accordance with rule, has been taken in reduction of the outlay on works from the Ordinary grant.

30. Excluding from the calculation the sum of Rupees 6,736-15-5 which, prior to the submission of my Report on the annual Accounts for 1870-71, had been paid into Treasury, the balance against Civil Officers at the commencement of the past official year was Rupees 1,600-10-1. Advances, amounting in the aggregate to Rupees 2,17,674-6-9, were made during 1871-72, so that the total amount which had to be accounted for by Civil Officers from advances made to them by the Public Works Department was Rupees 2,19,275-0-10. Of this sum

Rupees 2,08,558-13-9* have been adjusted, either by Accounts of actual expenditure, or by refunds into Treasury, and Rupees 10,716-3-1 still remain to the debit of the following officers:—

	RS.	A.	P.
Civil and Session Judge, Vizapagam	...	34	7 9
Collector of Godavery	...	3,161	1 8
Sub-Collector, South Arcot	...	3,343	12 0
Collector of Trichinopoly	...	278	12 9
Do. of Malabar	...	1,750	13 6
Head Assistant Collector of do.	...	2,147	3 5
	10,716	3	1

31. Under the rules no portion of these advances can be expended during the current official year in the absence of specific assignments of funds from that year's grant, and it is a matter for regret that, in the face of the clearest rules laid down for the guidance of Civil Officers, the balance outstanding was not more promptly adjusted.

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32. The Statements of Objectionable Items for the year having been closely examined, I observe that the following items of irregular outlay, coming within the provisions of clause 1, paragraph 10, of the "Note" by the Accountant General of the Public Works Department, recorded in G. O., No. 1,088 dated 29th April 1872, still remain undisposed of. Under "Local," the irregular expenditure is traceable, in some cases, to emergent demands made for the relief of the poor in the famine-stricken districts in the North, and in others to changes made in the original Budgets, the revised Budgets issued towards the end of the year having contained no allotments, or insufficient provision, for works which had been prosecuted in good faith by the officers of the department, and in the belief that the funds originally placed at their disposal would not be, either wholly or in part, withdrawn. Under Provincial there are but few items of irregular expenditure, while, against Imperial, there has, on the whole, been a very marked improvement in the procedure observed in the execution of works, allotments being, as a rule, made by Superintending Engineers in good time to cover expenditure incurred by their subordinate officers on regularly sanctioned estimates, or under circumstances of great emergency.

DIVISIONS.	Expenditure without estimate and without grant		Expenditure without estimate only.		Expenditure without grant only.		Expenditure in excess of estimate beyond prescribed limitations.		Expenditure in excess of grant beyond prescribed limitations.	
	Number of Works.	Amount.	Number of Works.	Amount.	Number of Works.	Amount.	Number of Works.	Amount of excess over estimate.	Number of Works.	Amount of excess over grant.
<i>Ordinary.</i>		RS.		RS.		RS.		RS.		RS.
3rd Division	...	...	1	3,000	...	...	2	11,085	...	...
4th do.	...	...	...	...	...	...	1	1,687	...	512
5th do.	...	...	...	...	1	1,000	...	...	1	...
7th do.	...	...	...	...	...	...	1	25,722	...	...
	...	...	1	3,000	1	1,000	4	38,494	1	512
<i>Provincial.</i>										
2nd Division	...	...	...	...	2	2,251	...	...	...	...
3rd do.	1	2,220	1	690	...	...	...	...	...	...
4th do.	...	...	1	591	1	800	...	...	...	...
7th do.	...	...	...	...	1	544	...	...	...	...
	1	2,220	2	1,281	4	3,595	...	...	...	...
<i>Local.</i>										
1st Division	15	19,801	1	3,500	...	...	...	...	5	15,473
2nd do.	...	...	...	...	...	...	...	...	3	7,193
3rd do.	1	495	...	...	...	...	...	...	1	4,000
5th do.	1	988	1	420	1	1,067	...	...	2	8,160
7th do.	...	...	...	...	...	...	...	...	2	1,948
8th do.	...	...	...	...	...	...	...	...	2	9,138
	17	21,284	2	3,920	2	2,367	...	...	15	45,912
Grand Total...	18	23,504	5	8,201	7	6,962	4	38,494	16	46,424

33. *Expenditure without estimate and without grant.*—The item recorded against Provincial Funds is the Taluq Cutcherry* at Pulivendla, the Contractor for which having instituted a suit against the Officer in charge of the Cuddapah Range for the recovery of the value of mate-

* See Statement of Objectionable Items for March 1872.

rials supplied to the work, the matter was referred for the orders of Government, who, in Proceedings No. 3,150, dated 14th December 1871, on a review of the circumstances of the case, decided that "it would be preferable and more equitable to come to a compromise on the terms suggested by the Civil Judge," than to have "the case pushed on to a decree." This order was construed by the Superintending Engineer into an authority for the disbursement of the sum noted; but it does not appear that any steps were taken to obtain a formal and specific appropriation to cover the charge, which now appears as irregular.

34. The whole of the expenditure entered under this head against the fifteen items appearing opposite the 1st Division under *Local* will be found recorded in the Statements of Objectionable Items for January, February, and March 1872, and was incurred, under the sanction of Government, on works undertaken for the relief of the poor in the Ganjam and Vizagapatam Districts. The total expenditure on Local Fund Works in the former district is within the entire Local Fund grant, notwithstanding the circumstance of no specific appropriations having been made for famine relief works; but in Vizagapatam the Accounts show a slight excess (within Rupees 3,000) under Local Funds, while under Ordinary and Provincial there is a larger saving. The items noted against the 3rd and 5th Divisions represent emergent works undertaken under the authority of the Superintending Engineers, in the former case for the closing of breaches on the

* See Statement of Objectionable Items for December 1871.

† Do. for February and March 1872.

Nundicotcoor road* in the Kurnool District, and in the latter for the examination of the foundations of the Vellaur bridge† in the South Arcot District which was lately destroyed.

35. *Expenditure without Estimate only.*—The item entered against the 3rd

* See Statement of Objectionable Items for March 1872.

Division below "*Ordinary*" is the new Telegraph Office* at Bellary, which the Superintending Engineer states was commenced on the authority of G. O., No. 3,175, dated 18th December 1871. In his letter to Government, No. 1,762, of the 11th idem, the Superintending Engineer reported that the rough plan for this building, which was sent to the Superintendent of Telegraphs, Bangalore Division, on the 14th November preceding, had been submitted by that officer for the approval of the Director-General of Telegraphs in India.

36. The two items appearing under this head below "*Provincial*" are the following:—

* See Statement for July 1871.

† Do. for March 1872.

3rd Division.*—Taluq Cutcherry at Sidhout.

4th Division.†—Flooring the press-room at the Revenue Survey Office.

The outlay on the former of these works represents a payment made on account of work performed in a previous year. As regards the estimate, the Superintending Engineer, writing on the 10th April last, states that on the 14th July 1871 he had forwarded to the Range Officer a skeleton estimate for this work, and that as the Regular Estimate had not, up to date, been received, and the range had meanwhile passed into other hands, he had called the attention of the officer now in charge to the subject, with a view to the estimate being placed before Government as early as possible. The required sanction has not yet been communicated to this

office. With respect to the other work, the Superintending Engineer of the 4th Division has been requested to take measures for obtaining the sanction of Government to the estimate, which appears to have been submitted to him by the Executive Engineer in charge of the Presidency Range.

37. Only two works appear against "*Local*" under this head. The first (building a punt for Local Fund Works) appertains to the 1st Division* and the

* Godavery District.

other (closing breaches in the Chellembrum road) to the South Arcot District in the 5th Division. Both items will be found in the Statements of Objectionable Items for March 1872. Against the former, an estimate of Rupees 5,817 is entered in the Range Officer's Progress Report, and the Proceedings of the Board of Revenue of the 14th March 1872, No. 1,945, are quoted in support of the entry; but as those Proceedings do not contain the required provision, the outlay is treated as objectionable. The latter work, which appears also in the Statement of Objectionable Items for February 1872, was undertaken on emergency. The Superintending Engineer states that an estimate of Rupees 420 has been sanctioned by the Local Fund Board, but the sanction has not yet reached this office.

38. *Expenditure without grant only.*—There is only one item coming under "*Ordinary*." It represents the amount paid to the Mysore Department Public Works for the up-keep of the Military buildings* at Mercara. There were no funds at the disposal of the Superintending Engineer of the 5th Division to cover this charge, and the outlay was accordingly objected to. The Range Officer, however, reports that the Mysore Government has returned the amount, which will accordingly be credited in the Accounts for May.

* See Statement of Objectionable Items for March 1872.

39. Of the four works falling below "*Provincial*" under this head, those (two in number, with a total expenditure of Rupees 2,251) in the 2nd Division

* See Statement of Objectionable Items for March 1872.

are connected with the Point Divi Lighthouse.* Under the authority of G. O., No. 303, of the 13th November 1871, the Superintending Engineer states that he undertook the construction of the retaining wall round the lighthouse and the erection of two cook-rooms. This office having objected to the outlay on the ground that no specific allotments had been made for the works in question, the Superintending Engineer reported the circumstance to Government in letter No. 39, dated 29th May 1872, on which Proceedings, No. 1,428, of the 8th June, were passed. The

† See Statement of Objectionable Items for March 1872.

third work (Improving† the Cooum river) appertains to the 4th Division, and the Superintending Engineer states, in reference to it, that Colonel Wilkieson, late in charge of the Division, authorized the work on emergency on a requisition from the Municipal Commissioners. Government remarked in their Order No. 34, dated 3rd July 1872, that if the work was considered immediately necessary before an allotment of funds could be made, intimation of the fact should have been communicated to the Controller.

* See Statement of Objectionable Items for March 1872.

The last item (constructing* a Range Office at Luckadie in the Wynaad)

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is a work on which the unexpended balance of estimate on the 31st March 1871 was less* than Rupees 500. In the belief that the amount required to complete the building would not exceed that limit, the Government, under paragraph 90, Section II. of the Manual, permitted the work to be continued in 1871-72 without a specific appropriation of funds. The actual outlay, however, in the past year amounted to Rupees 544, and, hence, is irregular in the absence of a grant, to obtain which it is possible there was not sufficient time, as the small excess of Rupees 44 did not really occur till March, in which month the recorded expenditure is Rupees 210-13-5.

40. Only two items appear under "Local" uncovered by formal appropriations. The first appertains to the 3rd Division, and represents the outlay on the road* from Culliandroog to Coondoopee and Anantapore, in the Bellary District; the other relates to the 5th Division, and comprises the expenditure incurred on the repair of Ellis' Choultry in the district of South Arcot. In both cases, grants were provided in the original Local Fund Budgets; but these allotments did not appear in the revised Budgets issued towards the close of the past official year.

41. *Expenditure in excess of estimate beyond prescribed limitations.*—There are four items of this class falling under "Ordinary." They are as follow:—

3rd Division.—Improving* the water supply of the Cantonment of Bellary.

3rd Division.—Do.* the Gunganapully Mullapah Tank in the Cuddapah District.

4th Division.—Additions* and improvements to the Gas Works in Fort St. George.

7th Division.—Lawrence† Asylum buildings.

The excess over the estimate for the first of these items beyond the prescribed limitation has arisen from the adjustment sanctioned in G. O., No. 872, dated 30th March 1872, which involved a debit to the work of Rupees 9,802-3-6, and a corresponding credit to the Military Department, on account of the value of Sapper labour employed in 1869-70 and 1870-71. The grant for this work, which, at the beginning of March 1872, stood at Rupees 2,456, was supplemented in Proceedings No. 872-C, dated 30th idem, by Rupees 6,900, thus raising the allotment to Rupees 9,356, against which the recorded expenditure is Rupees 12,264, so that, apart from the outlay being objectionable on the ground of excess over estimate, it is also irregular in that it exceeds the assignment by Rupees 2,908. The Superintending Engineer is in communication with the Range Officer on the subject of the excess now noticed, and will shortly submit a full report for the information of Government. With respect to the second of the works enumerated above, it appears that the supplemental estimate was not received in the Superintending Engineer's Office till after the improvements to the tank had been completed, and it would also appear that, as Government in Proceedings No. 546, dated 29th February 1872, without calling for a supplemental estimate, made an additional grant, which, together with the original allotment and the previous year's expenditure, exceeded the sanctioned estimate, the local authori-

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ties considered that it was unnecessary to submit a supplemental estimate for formal sanction. This will account for the apparent dilatoriness on the part of the Range Officer in the preparation and submission of that estimate to the Superintending Engineer. The excess over the estimate for the third work is the result of the credit afforded to the Military Department, under G. O., No. 1,287, dated 14th May 1872, for stores supplied by that department. This subject is so fully reviewed in the order just quoted, and being still under consideration, no further remark here, in reference to it, seems called for. It is necessary, however, for me to explain that, in this case also, the grant has been exceeded beyond prescribed limitation, namely, by Rupees 1,687. Sanction to the complete estimates for the last work has not yet been communicated to this office.

42. *Expenditure in excess of grant beyond the prescribed limitation.*—There is only one work* which falls under "Ordinary." The Superintending Engineer explains that the Executive Engineer by a mistake surrendered a large portion of the original grant for this work; and that of the total expenditure of Rupees 15,112, a sum of Rupees 256 has been recovered and credited to Revenue Miscellaneous.

43. "Of the fifteen works appearing under this head against "Local," the original allotments for those noted below (nine in number) were reduced in the revised Circle Budgets issued towards the close of 1871-72, and hence Range Officers cannot be regarded as accountable for the irregular outlay:—

* See Statement of Objectionable Items for January 1872.

1st Division.—Road* from Chodavaram to Ankapilly.

Do.—Do.* from Ankapilly to Pudimadaka.

Do.—Do.† from Ellore to Chintlapoody.

2nd Do.—Do.† from Ponoor to Bapetla.

3rd Do.—Do.‡ from the eighth mile-stone to Raidroog.

5th Do.—Do.§ from Madras towards Calicut.

Do.—Do.§ from Madras towards the Travancore frontier.

8th Do.—Do.§ from Rajapolliem to Tinnevely.

Do.—Do.§ from Ottapedarum to Palamcottah.

44. Particulars of the remaining six works are as follow:—

* See Statement of Objectionable Items for March 1872.

1st Division.—Road* from Viravaram to Pemmantree.

Do.—Do.* from Rajahmundry to Toonee.

2nd Do.—Metalling* and making road embankment from Nellore to Coduen.

Do.—Road* from Rapury and Guduru road at Tippavarapaud to Venkatagerry.

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* See Statement of Objectionable Items for February 1872.

7th Division.—Cochin* Harbour-works.

† Do. do. for March 1872. Do. (Wynaad)† Tambracherry ghaut and road.

The grants for the first two of these works appear to have been exceeded under authority, by the Range Officers concerned, in anticipation of sanction to certain transfers of funds which had been recommended by the Superintending Engineer to the Local Fund Board. It is not very clear whether the Officer in charge of the Nellore Range acted under similar authority in prosecuting the third and fourth works, as the Superintending Engineer simply states that the excess expenditure over grant was incurred by the Range Officer apparently under the impression that additional funds would be provided in time. There appears to have been no authority for the expenditure in excess of grant for the fifth work. On the matter being referred to the Superintending Engineer, Colonel Farewell stated that a revised estimate had been submitted to Government with a full report. It is believed that the report referred to is that reviewed in Proceedings of the 2nd May 1872, No. 1,125. The excess outlay, as compared with grant, on the last work, is the result of the debit raised, in accordance with G. O., No. 1,287, dated 14th May 1872, in order to afford credit to the Military Department for gun-powder, etc., supplied for the works at the Tambracherry ghaut.

45. The grants made to cover State outlay in connection with Guaranteed Companies, and the debits actually raised in the year's accounts against those grants are compared in the following abstract:—

Companies.	ESTABLISHMENTS.		LAND.		Total.		More than grant	Less than grant.
	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Railway Companies ...	73,700	66,894	1,71,600	27,640	2,45,300	91,534		1,50,766
Madras Irrigation and Canal Company ...	10,210	9,378	7,930	2,798	18,140	12,176		5,964
Total...	83,910	76,272	1,79,530	30,438	2,63,440	1,06,710		1,56,730

46. No special remark or explanation seems to be required in reference to the results noted against the Madras Irrigation and Canal Company. As regards the Railway Companies, the outlay, both on Establishments and Land, fell short of grant, but there is a very marked difference between expenditure and allotment, particularly under the latter head. The short outlay on "Establishments" is due chiefly to smaller salaries having been passed to the Acting Examiner and the Assistant Consulting Engineer than were provided for in the Budget, and to savings in travelling allowance and on the provision for office rent. The expenditure on "Land" fell below the grant owing to projects for Railway extension not having made as much progress as was anticipated. In the Madura, Tinnevelly, North and South Arcot Districts, a large sum was provided for land, but no land having been taken up in 1871-72, the year's accounts show no payments. For the Coimbatore District, the provision for land was Rupees 38,000 in excess of actual disbursements.

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47. The original appropriation to Public Works from Provincial Funds (excluding the grant of Rupees 30,000 for London supplies) was Rupees 8,83,610. During the year this was supplemented by grants aggregating Rupees 97,331, so that, at the close of the year, the actual available funds amounted to Rupees 9,80,941, against which the recorded expenditure is Rupees 8,88,582 as shown in the subjoined abstract.

Heads.	ORIGINAL GRANT.			MODIFIED GRANT.			EXPENDITURE.		
	New Works.	Repairs.	Total.	New Works.	Repairs.	Total.	New Works.	Repairs.	Total.
Civil Buildings ...	Rs. 5,36,000	Rs. 1,14,000	Rs. 6,50,000	Rs. 5,65,710	Rs. 1,22,723	Rs. 6,88,433	Rs. 4,72,236	Rs. 1,12,483	Rs. 5,84,719
Communications ...	10,000	20,450	30,450	13,131	25,650	38,781	13,023	24,604	37,627
Miscellaneous Public Improvements	24,500	15,000	39,500	33,451	6,318	39,769	32,853	6,020	37,873
Total for Works ...	5,70,500	1,49,450	7,19,950	6,12,293	1,54,691	7,66,983	5,18,112	1,42,107	6,60,219
Establishments ...			1,63,660			1,63,660			1,63,660
Tools and Plant ...						50,298			50,298
Profit and Loss ...									25
Grand Total ...			8,83,610			9,80,941			8,88,582

48. Except under "Civil Buildings" the actuals, as regards works, compare very favourably with the grant under each head of service. An examination of the detailed accounts shows that the short expenditure on Civil Buildings occurred chiefly in the following districts:—

Ganjam.	Malabar.
Godavery.	Wynaad.
Presidency.	South Canara.
North Arcot.	Madura.
Trichinopoly.	Tinnevelly.
Coimbatore.	

49. In the Ganjam District the short outlay of more than Rupees 12,000 was owing chiefly to the sums surrendered by the Superintending Engineer not having been taken up by Government, and to his inability to expend the additional funds which were allotted so late as on the 28th February 1872. Of the short expenditure in the Godavery, Rupees 846 represent the amount which could not possibly be spent owing to the late date on which the allotment for the District Munsif's Court at Amalapore was made. On the Central Jail at Rajahmundry there was an actual saving of about Rupees 2,500. Pending the instructions of the Superintending Engineer, and owing to the difficulty experienced in procuring a sufficient supply of labour, nearly Rupees 1,000 were left unspent from the grant for the Sub-Magistrate's Cutcherry at Alamoore. At the Presidency, the expenditure fell below grant by nearly Rupees 19,000, and this short outlay occurred chiefly on the works as per margin, and is attributable to the circumstance of funds being allotted at the close of the year, and to the surrender of sums in the statement of savings, as not being required during the year. More than Rupees 8,000 were

Improvements to the late Presidency College to adapt the building for a Police Court ...	Rs. 2,027
Lunatic Asylum.—Additional accommodation...	5,357
Reservoir at the General Hospital ...	1,800
Improvements to Penitentiary, etc. ...	7,023
Small savings on other works ...	2,273

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left unspent from the appropriations to the North Arcot District, and this is owing to a supplemental allotment being in one instance made rather late in the year, and to their being no time consequently to work it out fully:—also to the heavy rains in the monsoon which delayed work, and to neglect on the part of contractors. In the Trichinopoly District considerable difficulty was felt in obtaining skilled labour (carpenters), and this led to upwards of Rupees 4,200 being left unutilized from the grants for the Taluq Cutcherry at Peramballore and Sub-jail at Moosery. The short outlay in the Coimbatore District occurred chiefly on the Taluq Cutcherry at Erode, it having been found impracticable, from various causes, to expend on that building more than Rupees 5,458 out of a grant of Rupees 9,200. A little more than Rupees 5,000 was left unutilized from the allotments made for Civil Buildings in Malabar. This was, to some extent, due to the commencement of the Subsidiary Jails at Poodiangady, Chowghat, and Ponany late in the year, and to delays in the completion of the iron doors for the Lunatic Asylum at Calicut owing to all the available skilled labour at that place having been otherwise engaged “during the merchants’ busy season.” Of the sum of Rupees 6,566 left unspent in the Wynaad, Rupees 2,110 appertain to the grant for the Sub-Magistrate’s Cutcherry at Vythery, for which the requisite materials could not be procured, and the balance to that for the Deputy Collector’s Cutcherry at Manantoddy, the site for which had not been finally settled by the Revenue Authorities. In the Condapore Range of the South Canara District there was but one Overseer in charge of two taluqs, and thus, owing to insufficient executive agency, about Rupees 3,000 were not availed of from the grants for the Court-house at Bramawar, Sub-Magistrate’s Cutcherry at Karikal, and the Head Assistant Collector’s residence at Condapore. Owing to the omission to carry out one item of the estimate for the Subsidiary Jail and out-houses at Managalore, which was found to be unnecessary, there was an actual saving of about Rupees 1,500. In the 8th Division, which comprises the Madura and Tinnevely Districts, about Rupees 11,000 were left unutilized, and the causes which led to this short outlay were briefly, (1) the non-receipt of sanction to the revised plan and estimate for the Taluq Cutcherry at Ambasamoodrum, (2) the late date at which the improvements to the Taluq Cutcherry at Dindigul were commenced, and (3) insufficient executive agency to admit of certain buildings in the Northern Range of the Tinnevely District being undertaken departmentally, and the absence of proper men to carry out the works on contract.

50. The differences between the estimate and actuals under "Establishments" and "Tools and Plant," Provincial, having been already adverted to in paragraphs 19 to 27 above, no further explanation here, with reference to those heads, seems necessary, or indeed called for.

51. The total amount originally set apart from Local Funds on account of Public Works was Rupees 39,76,070, to which additions, aggregating Rupees 10,29,582, were made during the year, thus leaving the allotment under all heads on the 31st March 1872 at Rupees 50,05,652.

52. The following abstract shows the grant made from each Local Fund, the assignments to each main head of service, namely, Original Works, Repairs, Tools and Plant, and Establishments, and the expenditure under those heads.

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Items.	ORIGINAL WORKS.				REPAIRS.				ESTABLISHMENT.				TOOLS AND PLANT.				TOTAL.			
	Grant. RS.	Outlay. RS.	More than grant. RS.	Less than grant. RS.	Grant. RS.	Outlay. RS.	More than grant. RS.	Less than grant. RS.	Grant. RS.	Outlay. RS.	More than grant. RS.	Less than grant. RS.	Grant. RS.	Outlay. RS.	More than grant. RS.	Less than grant. RS.	Grant. RS.	Outlay. RS.	More than grant. RS.	Less than grant. RS.
District Road Fund...	19,08,295	13,25,155	...	6,43,130	17,06,683	16,61,297	...	1,32,396	7,05,472	9,16,417	2,10,945	...	42,087	29,705	...	12,382	45,12,527	39,35,564	...	5,76,963
Union do.	11,510	8,362	...	8,148	1,310	617	...	723			...	...		...	...	...	12,850	3,079	...	8,371
General do.	53,560	11,306	...	42,260	52,760	17,140	...	35,620	160	6,231	6,071	...	1,929	226	...	1,073	1,07,785	34,903	...	72,882
Endowment do.	6,930	1,880	...	5,050	2,805	292	...	2,513		142	142	...		5	5	...	9,735	2,319	...	7,416
Bungalow do.		392	392		18,508	8,867	...	9,651		2,554	2,554	...		93	93	...	18,508	11,896	...	6,612
Canal and Ferry do.	969	707	...	262	85		...	85		196	196	...		7	7	...	1,054	910	...	144
Cochrane's and Sadras Canal do.			...		22,200	22,200	...		3,720	7,949	4,229	...		223	223	...	25,920	30,373	4,453	
Chuttram do.			...		240		...	240			...	...		...	...	...	240		...	240
Jungle Conservancy do.	10,590	2,607	...	7,983	9,498	7,445	...	2,051		2,792	2,792	...		101	101	...	20,086	12,945	...	7,141
Naul Grass do.	870	407	37		10,476	7,500	...	2,976		2,196	2,196	...		80	80	...	10,846	10,183	...	663
Pound do.	330	330	...				...			92	92	...		8	8	...	330	425	95	
Educational do.	1,70,710	26,732	...	1,43,978	5,200	5,311	111		1,670	5,883	4,213	...		213	213	...	1,77,580	38,139	...	1,39,441
Pagoda do.	8,600	1,222	...	7,378			...			840	840	...		12	12	...	8,600	1,574	...	7,026
Port do.	83,947	56,282	...	24,665	7,054	1,936	...	5,713	9,990	16,131	6,141	...	1,000	585	...	415	99,591	74,934	...	24,657
Total...	23,12,807	14,30,382	429	8,82,854	19,27,447	17,85,585	111	1,91,073	7,21,012	9,60,923	2,39,911	...	41,386	31,254	738	13,870	60,05,652	41,58,144	1,548	8,47,508
																				Short outlay...

53. It will thus be seen that the expenditure under all heads fell below the grant by Rupees 8,47,508. The saving under "Tools and Plant" and the excess under "Establishments" having been already noticed, the only point now requiring explanation is the difference between "Estimate" and "Actuals" under "Works."

54. One great reason urged to account for the short outlay on works, as compared with allotments, is the late date at which the revised Road Fund Budgets of 1871-72 were issued, and additional assignments made. The Local Fund Boards having now been regularly organized, and all arrangements matured for carrying out the provisions of the Act, it is not likely that similar delays will occur in the issue of future years' Budgets, but it would be well, and save numerous references and objections, if the demands on account of incomplete Local Fund Works unprovided with funds in the current year were attended to and disposed of with the same promptitude and regularity as are observable in respect to the claims on account of similar works classed as "Imperial" and "Provincial."

55. It would be impracticable for me, within a limited space, to explain fully the causes which have led to the short outlay on Local Fund Works in each district and under each head of service. Apart from the reason assigned in the preceding paragraph, the following are urged by Range Officers:—

- (1.) Actual savings on sanctioned estimates.
- (2.) Difficulty of obtaining men to cart material, owing to long and continued absence of rain.
- (3.) Difficulty of procuring labour and materials.
- (4.) Delay in the sanction of estimates.
- (5.) Do. in acquiring possession of land, and in the settlement of claims to compensation.
- (6.) Failure of Contractors.
- (7.) Excessive grants, *i. e.*, grants above what could be conveniently and advantageously expended.
- (8.) Insufficient executive agency.
- (9.) Incompetence and want of energy in two or three cases, on the part of Overseers, and, in one instance, inactivity of the Range Officer.

56. Excluding *State outlay on Guaranteed Companies*, the total expenditure on Public Works in 1871-72 under *all* heads, and from *all* sources, was Rs. 82,48,448, of which Rupees 19,29,239 appertain to Establishments. The proportion of Establishment charges to the entire Public Works outlay is, therefore, a little less than 23½ per cent.

No. 294. Read again Proceedings of the Madras Government in the Public Works Department, dated 1st December 1863, No. 3,523.

Read the following Proceedings of the Right Honourable the Governor-General of India, Public Works Department, dated Camp Meean Meer, 30th October 1863, Circular No. 59 G. G.

Expenditure in anticipation of issue of Annual Budget Orders.

Read Public Works Budget Rules.

OBSERVATIONS.—Inconvenience having been occasionally felt by Local Governments and Administrations from the non-receipt of the orders of the Government of India on the Public Works Budget for the new financial year before the beginning of that year, and no specific instructions having been given regarding the powers of Local Governments and Administrations to undertake works and incur expenditure before the orders of the Government of India on the Budget of the year are issued, His Excellency the Governor-General is pleased to lay down the following rules on the subject:—

- I. All original works in progress at the end of a financial year may be continued in the new year.
- II. All original works for which an appropriation was made under proper authority in the Budget of the past year, but which shall not have been begun in that year, may be commenced in the new year; the expenditure on account of any such work, in anticipation of the orders on the Budget, not being allowed to exceed the amount of the previous year's appropriation.
- III. Expenditure incurred under the preceding rules will, as a matter of course, be either a charge against the special appropriations eventually passed for the works in the new Budget, or against the Reserve of the new year where no special appropriations have been made.
- IV. Expenditure may be incurred on repairs to the extent of the previous year's allotment under each of the Budget sub-divisions of work; the same being, of course, a charge against the new Budget grant under the head of Repairs.
- V. Expenditure may be incurred for Establishment at the average monthly rate of the previous year; the charge being, of course, made against the new Budget grant for Establishments.
- VI. The monthly expenditure to be incurred in any Province, pending the issue of the orders of the Government of India on the Budget, is to be limited to one-twelfth of the total allotment of the previous year.

Government of Madras.
" of Bombay.
" of Bengal
" of N. W. Provinces.
" of Punjab.
Chief Commissioner of Oudh.
" of Central Provinces.
" of British Burmah.
Governor, Straits Settlements.
Commissioner of Mysore.
Resident at Hyderabad.
Agents to the Governor-General for Central India and Rajpootana.

ORDERED that the above Resolution be forwarded to the Local Governments and Administrations marginally noted for future guidance.

ORDERED also that a copy of the above be forwarded to the Financial, Foreign, Home, and Military Departments, and to the Public Works Department, at the Presidency, for information.

(Signed) E. C. S. WILLIAMS, Captain, R. E.,
For Secy. to the Govt. of India, with the Govr. Genl.

*Proceedings of the Madras Government, Public Works Department,
20th September 1872.*

COMMUNICATED to the Superintending Engineers for information and guidance.
(True Extract.)

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

No. 295. ORDER THEREON, 20th September 1872, No. 2,239.

ACCOUNT, No. 33.

With this letter the Controller of Public Works Accounts submits the Annual Appropriation and Outlay Account for 1871-72.

2. The original Imperial grant for the year was Rupees 50,23,000, which was reduced during the year to Rupees 49,97,910, against which the recorded expenditure is reported to be as follows:—

	Grant.	Outlay.
	RS.	RS.
Military...	4,40,000	4,34,152
Civil Buildings...	1,09,940	36,165
Agricultural ... { Ordinary ...	15,03,160	13,60,817
Extraordinary ...	15,12,000	5,63,857
Net reduction due to charges under "Profit and Loss" and decreases in Stock balances ...	35,65,100	23,93,991
		3,803
Establishment... { Ordinary ...	8,53,000	23,90,183
Extraordinary ...	2,63,000	5,89,994
Tools and Plant. { Ordinary ...	33,400	1,97,131
Extraordinary ...	20,000	17,882
State outlay on Railways ...	2,45,300	6,532
Do. Madras Irrigation and Canal Company ...	18,140	94,514
		12,176
Total...	49,97,910	33,08,432

3. Excluding State outlay in connection with Guaranteed Companies, the expenditure of the year fell short of the grant by Rupees 15,32,778. The short outlay on Civil Buildings is due chiefly (1) to the grant of Rupees 50,000 for the Madras Telegraph Office not having been appropriated owing to the plans and estimates not having been prepared in time, and (2) to the allotments of certain Telegraph buildings not having been fully spent for reasons which have been already explained to the Government of India.

4. The Superintending Engineers concerned will report how it is that the grants for repairs to Postal and Telegraph buildings in the districts noted in paragraph 12 were left unexpended, and whether there is a probability of the current year's grants being left similarly unutilized.

*Proceedings of the Madras Government, Public Works Department,
20th September 1872.*

5. The attention of the Chief Engineer for Irrigation is called to the short outlay of Rupees 47,579 and 94,764 respectively on New Works and Repairs under Agricultural, Ordinary, with a view to such steps being taken for watching expenditure as will insure the grants for the current year being fully worked up to.

6. Under Agricultural, Extraordinary, the total outlay fell short of the grant* by no less a sum than Rupees 9,48,143. This great disproportion between grant and outlay is most unsatisfactory. The subject having, however, been separately noticed, no further remarks are called for in this review.

7. The explanation furnished in paragraphs 19 to 25 shows that the amount provided on account of Establishments in the Regular Estimate for 1871-72 was as close an approximation to the requirements under that head as could be expected.

8. The attention of the Revenue Department will be requested to paragraphs 30 and 31 regarding advances to Civil Officers.

9. As the Statements of Objectionable Items come under review each month, no special remarks are called for on paragraphs 32 to 44.

10. The expenditure from Provincial Funds was Rupees 8,88,582 against a grant of Rupees 9,80,941, as follows:—

	Grant.	Outlay.
	RS.	RS.
Civil Buildings...	6,88,433	5,84,719
Communications ...	38,781	37,627
Miscellaneous Public Improvement ...	39,769	37,873
Establishments...	1,63,660	1,81,191
Tools and Plant ...	50,298	47,147
Profit and Loss ...		25
Total...	9,80,941	8,88,582

11. The short expenditure has been chiefly on buildings, and the explanations furnished by Superintending Engineers regarding it are epitomised in paragraph 49 of the Controller's report.

12. The total grant from Local Funds for expenditure by Public Works Officers was Rupees 50,05,652, against which the expenditure was Rs. 41,58,144, or Rupees 8,47,508 less than the assignment. The chief cause of this disproportion appears to be due to the late date at which the Road Fund Budgets were issued and additional grants made.

13. With reference to the Controller's remark in the 54th paragraph, that it would be well if the demands on account of Incomplete works unprovided with funds in any current year were attended to and disposed of more promptly, the Governor in Council directs the republication of the Public Works Budget Rules promulgated by the Government of India, and communicated to all Superintending Engineers in G. O. No. 3,523 of 1st December 1863, due attention to the principles of which on the part of Superintending and Executive Officers will prevent

*Proceedings of the Madras Government, Public Works Department,
20th September 1872.*

all unnecessary delay of works accidentally unprovided with funds and which cannot be suspended without inconvenience.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Controller of Public Works Accounts.

To Superintending Engineers.

„ Major R. B. Kennedy.

To the Revenue Department.

„ Public do.

„ Military do.

„ Accountant-General.

„ Acting Chief Engineer for Irrigation.

Exd. T. O'Connor.

Govt. of 1872 Madras.

PUBLIC WORKS.

To

THE CONTROLLER OF PUBLIC WORKS

ACCOUNTS.

&c. &c. &c.

Dated September 20th,

Recd.

Encl.

G. O., 20th September 1872, No. 2,239.

SEPTEMBER.

Nos. 293-295

Annual Appropriation and Outlay Account for 1871-72.—Passing orders on letter from the Controller of Public Works Accounts submitting the Annual Appropriation and Outlay Account for 1871-72.

Proceedings of the Madras Government, Public Works Department,
1st December 1863.

No. 1. Read the following Proceedings of the Right Honorable the Governor General of India, Public Works Department, dated Camp Meean Meer, 30th October 1863, Circular No. 59 G. G. :—

Expenditure in anticipation of issue of Annual Budget Orders.

Read Public Works Budget Rules.

OBSERVATIONS.—Inconvenience having been occasionally felt by Local Governments and Administrations from the non-receipt of the orders of the Government of India on the Public Works Budget for the new financial year before the beginning of that year, and no specific instructions having been given regarding the powers of Local Governments and Administrations to undertake works and incur expenditure before the orders of the Government of India on the Budget of the year are issued, His Excellency the Governor General is pleased to lay down the following rules on the subject :—

I. All original works in progress at the end of a financial year may be continued in the new year.

II. All original works for which an appropriation was made under proper authority in the Budget of the past year, but which shall not have been begun in that year, may be commenced in the new year; the expenditure on account of any such work, in anticipation of the orders on the Budget, not being allowed to exceed the amount of the previous year's appropriation.

III. Expenditure incurred under the preceding rules will, as a matter of course, be either a charge against the special appropriations eventually passed for the works in the new Budget, or against the Reserve of the new year where no special appropriations have been made.

IV. Expenditure may be incurred on repairs to the extent of the previous year's allotment under each of the Budget sub-divisions of work; the same being of course a charge against the new Budget grant under the head of Repairs.

V. Expenditure may be incurred for Establishment at the average monthly rate of the previous year; the charge being of course made against the new Budget grant for Establishments.

VI. The monthly expenditure to be incurred in any Province, pending the issue of the orders of the Government of India on the Budget, is to be limited to one-twelfth of the total allotment of the previous year.

Government of Madras.
" Bombay.
" Bengal.
" N. W. Provinces.
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" Chief Commissioner of Oudh.
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" Governor, Straits Settlements.
" Commissioner of Mysore.
" Resident at Hyderabad.
" Agents Governor General for Central India and Rajpootana.

Ordered, that the above Resolution be forwarded to the Local Governments and Administrations marginally noted, for future guidance.

Ordered, also, that a copy of the above be forwarded to the Financial, Foreign, Home, and Military Departments, and to the Public Works Department at the Presidency, for information.

(Signed) E. C. S. WILLIAMS, Captain, R. E.,
For Secy. to the Govt. of India, with the Govr. Genl.

No. 2. ORDER THEREON, 1st December 1863, No. 3,523.

Communicated to the Superintending Engineers for information and guidance.

(True Extract.)

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

To the Superintending Engineers.
" Controller and Auditor of Public Works Accounts.

Exd. S. T. Augustin.

No
1049

Received
Office of the Controller of
Public Works Accounts
Fort St George, 14th August 1872

From
The Offg Controller of
Public Works Accounts

To
The Secretary to Government
Public Works Department
Fort St George.

Sir,
I have the honor to
forward Mr Brock's Report
on the Annual Appropriations
and Outlay Accounts of the
Madras Presidency for the
year 1871-72.

I have the honor to be,
Sir,
Your most obedient servant,

D. B. Trail Captain P.E.
Offg Controller of P.W. Accounts.

P. 9. 1832. *W. H. Keane*
Subv. of *W. H. Keane*
The *W. H. Keane* Controller of
the *W. H. Keane* Accounts.

To *W. H. Keane*
The Secretary to Government
P. W. H. Keane
Federal George

Subv. 143 August
Rec 2153 August
1842
P. W. H. Keane

Howard's Report
on the Annual Report
on the Annual Report
on the Annual Report

No 293

Accounts for the
years 1841-42
Ch: 2239-20th of 1842

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N^o 1023.

Secy

FROM

S. BROCK, Esq.,
Controller of Public Works Accounts,

TO

COLONEL G. W. WALKER, R.E.,
Secretary to Government, Public Works Department,
Fort St. George.

SIR,—I have the honour to submit the Annual Appropriation and Outlay Accounts of the Madras Presidency for the year 1871-72.

2. The three great sources from which this department was supplied with funds during the year under review were the following:—

(1.) *Imperial*—Ordinary and Extraordinary—comprising allotments made from the revenues of the country, and borrowed Capital specially assigned to large Agricultural Works of a reproductive character.

(2.) *Provincial*—made up of part of the ordinary revenues transferred to this Government for final appropriation, and of receipts credited to buildings, etc., now classed under the head "Provincial."

(3.) *Local*—comprising collections from the Road Cess, and the Jungle Conservancy, Educational, Port, Canal, Nanul Grass, Bungalow, Endowment, Cattle Pound Funds.

3. As it is for many reasons desirable that the transactions appertaining to each of these heads should be kept separate and distinct in this report, I have reviewed them accordingly, and trust that the arrangement will meet with the approval of Government.

4. Excluding the provision for "London Supplies," namely, Rupees 52,300, the original allotment from Imperial Funds was Rupees 50,28,000. Reductions aggregating Rupees 30,060 were made during the year, leaving the grant on the 31st March 1872 at Rupees 49,97,940. The amount withdrawn was disposed of

* To the extent of Rupees 27,000.

† Of Rupees 3,060.

‡ Rupees 52,300.

partly* by transfer to Bombay for expenditure on telegraph works in that Presidency, and partly by an addition† to the provision‡ in the Madras Budget for London Supplies.

5. Subjoined is an Abstract of the grants as originally made, and as they actually stood at the close of 1871-72:—

Statement showing the Imperial allotments on the 1st April 1871, and as they stood on the 31st March 1872.

Heads.	AS THEY STOOD ON THE 1st APRIL 1871.			AS THEY STOOD ON THE 31st MARCH 1872.		
	New Works.	Repairs.	Total.	New Works.	Repairs.	Total.
<i>Ordinary.</i>	RS.	RS.	RS.	RS.	RS.	RS.
Military ...	2,20,000	2,20,000	4,40,000	2,12,229	2,27,771	4,40,000
Agricultural...	2,94,200	12,00,000	14,94,200	2,85,896	12,17,264	15,03,160
Civil Buildings ...	1,36,000	4,000	1,40,000	1,04,264	5,676	1,09,940
Establishments ...			8,40,000			8,53,000
Tools and Plant ...			17,700			33,400
Railway Companies...			2,45,300			2,45,300
Madras Irrigation and Canal Company ...			55,800			18,140
Total, Ordinary...			32,33,000			32,02,940
<i>Extraordinary.</i>						
Agricultural ...	15,75,000		15,75,000	15,12,000		15,12,000
Establishment ...			2,00,000			2,63,000
Tools and Plant ...			20,000			20,000
Total, Extraordinary.			17,95,000			17,95,000
Grand Total...			50,28,000			49,97,940

6. Apart from the transfers already noticed in paragraph 4 above, which were made from the assignment to "Civil Buildings," the most important diversion of funds ordered during the year against "Ordinary" was the withdrawal of a sum of Rupees 37,660 from the appropriation sanctioned under the head State outlay in connection with the works of the Madras Irrigation and Canal Company, and the transfer of that amount finally as follows:—

	RS.
To Establishment, Ordinary ...	13,000
To Tools and Plant, do. ...	15,700
To Agricultural, do. ...	8,960
Total...	37,660

No. 451-A. B. and R. dated 21st Dec. 1871.
 ... 108-A. I., dated 15th June 1871.
 Endorsements on the applications of this Government No. 3,196, dated 19th December 1871, and No. 246, dated 25th January 1872.

These transfers having been regularly reported to, and approved of by, the Government of India in their orders as per margin, it is unnecessary to enter here into any detailed explanations.

7. Under "Extraordinary" the only transfer which was made consisted of the diversion of a sum of Rupees 63,000 from the head of Works to that of Establishments, to cover survey charges; full particulars of which were laid before the Supreme Government.

8. The total expenditure recorded in the Public Works Books under "Ordinary" and "Extraordinary" is as follows:—

Heads.	NEW WORKS.		REPAIRS.		TOTAL.	
	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.
	RS.	RS.	RS.	RS.	RS.	RS.
Military ...	2,12,229	2,10,667	2,27,771	2,23,485	4,40,000	4,34,152
Civil Buildings ...	1,04,264	32,310	5,676	2,855	1,09,940	35,165
Agricultural... { Ordinary...	2,85,896	2,38,317	12,17,264	11,22,500	15,03,160	13,60,817
Extraordinary ...	15,12,000	5,63,857			15,12,000	5,63,857
Total for Works...	21,14,389	10,45,151	14,50,711	13,48,840	35,65,100	23,93,991
Add charges under "Profit and Loss" (Rupees 3,513) and deduct decrease in Stock Balances (Rupees 7,321). Net reduction ...						3,808
Total...					35,65,100	23,90,183
Establishment ... { Ordinary ...					8,53,000	5,89,994
Extraordinary ...					2,63,000	1,97,131
Tools and Plant... { Ordinary ...					33,400	17,882
Extraordinary ...					20,000	6,532
State outlay on Railways ...					2,45,300	94,534
Do. in connection with the Madras Irrigation and Canal Company...					18,140	12,176
Grand Total...					49,97,940	33,08,432

9. Excluding "State outlay" in connection with Guaranteed Companies the expenditure on Public Works Proper during the past year was less than grant by Rupees 15,32,778. Including "State outlay," the expenditure fell below allotment by Rupees 16,89,503. The following paragraphs explain, as far as possible, the causes which led to the short expenditure under each head.

10. The grant under "Military" for Original Works was Rupees 2,12,229, of which Rupees 2,10,667 were expended, leaving a balance of Rupees 1,562, which represents, besides numerous small savings, (1) a short outlay of Rupees 1,248 on the Rest-house at Ghooty, final payments for which were deferred pending the result of a reference to the Superintending Engineer of the 3rd Division, and (2) an unappropriated balance from the funds at the disposal of that Officer. Under "Repairs, Military," the outlay was Rupees 2,23,485 against an assignment of Rupees 2,27,771, the difference being Rupees 4,286. Part of this short outlay occurred in the Bellary District, where there were several small savings on completed works, and the Superintending Engineer moreover left a balance of Rupees 733 unappropriated on the 31st March last. At the Presidency also there was a saving on allotment of about Rupees 2,000, of which Rupees 1,580 represent

the provision made for the work as per margin not undertaken in 1871-72 in consequence of sanction to the estimate and grant having been accorded so late as the 18th March, and the balance is the saving on the allotment for house-rent to Military and Medical Subordinates.

Repairs to the Godown, Hospital Branch, of the Commissariat Department.

11. Turning to "Civil Buildings," it will be observed that out of a total assignment of Rupees 1,04,264 to New Works, only Rupees 32,310 were utilized. The largest savings were on the under-mentioned works:—

	RS.
(1.)—Telegraph Office at Cocanada	5,795
(2.)—Do. at Bellary	8,000
(3.)—Post Office at Madras	50,000
(4.)—Telegraph Office at Negapatam	6,830

12. The short expenditure noted against the Post Office at Madras was due to the plans and estimates not having been submitted and sanctioned. In the other cases, delay in fixing and handing over the sites is urged as a reason for the non-utilization of the available funds. The site for the Telegraph Office at Negapatam was not handed over to the Range Officer till February, and that for a similar building at Bellary was not fixed till March 1872. Under "Repairs, Civil Buildings," the expenditure is also disproportionate to the grant, only Rupees 2,855 having been laid out against a grant of Rupees 5,676. In the Vizagapatam District an allotment of Rupees 700 was made for the Post Office at Nursipatam, but only Rupees 73 were spent owing to the late date (February 1872) on which sanction to the estimate was communicated to the Range Officer. In eight other districts, the small allotments made for postal and telegraph buildings remained wholly unutilized. A list of these is appended:—

	Grants.
Godavery	180
Kistna	456
Nellore	180
Chingleput	180
South Arcot	100
Tanjore	180
Trichinopoly	150
Tinnevelly	200
Total ...	1,626

The Government may perhaps consider it necessary to call for explanation in respect of these unspent balances.

13. The modified grant under New Works, Agricultural, Ordinary, was Rupees 2,85,896, against which the recorded expenditure is Rupees 2,38,317, or Rupees 47,579 less than the actual available funds. The largest items of short outlay appear against the undermentioned works:—

	Short outlay.
(1.)—Godavery District.—Side channel from the Madapad Lock on the south side	1,697
(2.)—Kistna District.—Channel, with subsidiary works, for the better supply of the Buddam and Alloor lands	3,879
(3.)—Do.—Bridge across the Ellore High Level Canal	1,495
(4.)—Do.—Restoration of the Peddacuncherla tank	2,212
(5.)—Chingleput District.—Chembrumbaukam Tank Project	8,602
(6.)—Salem District.—Improvements to the Chinnakistnapooram tank.	1,667

14. The Range Officer has furnished no explanation in respect of Item No. 1; but it is probable that the progress of the work was delayed by the presence of water in the channel. The allotment for the work entered as Item No. 2 was not fully spent, owing to scarcity of labour towards the close of the year. The cause of short outlay on Item No. 3 is identical with that given in the case of Item No 1. Sickness amongst the workmen, and the consequent dispersion of the labourers, are urged as reasons for the non-utilization of the entire grant for Item No. 4. With respect to Item No. 5, it is alleged that the absence of an allotment until July, and the dispersion of the workmen before that date, coupled with the short working season which remained before the tank filled (10th October 1871), tended to retard the prosecution of the works. After October, the population of the neighbouring villages were employed on the cultivation of their fields, so that labour was scarce. The saving on the last item is owing to the failure of the Contractor to keep to his engagements. Apart from these items, and other small savings on numerous petty works, there were unap-

	RS.
Godavery	1,499
Cuddapah	1,499
South Arcot	815
Tanjore	2,050
Madura	2,564
Tinnevelly	2,155

propriated balances in the hands of Superintending Engineers on the 31st March last from the grants for Minor New Works, Agricultural, at their disposal. A list of these is given in the margin.

15. The final appropriation to "Repairs, Agricultural," was Rupees 12,17,264, of which Rupees 11,22,500 were utilized, thus leaving an unspent balance of Rupees 94,764 at the close of the year. An examination of the detailed accounts shows that this balance includes the following sums which remained unappropriated by Superintending Engineers on the 31st March:—

Districts.	Short outlay.	Unappropriated by Superintending Engineers.
	RS.	RS.
Ganjam	9,429	1,402
Vizagapatam	5,933	Full amount.
Godavery	10,196	6,038
Kistna	8,215	
Cuddapah	4,129	2,237
Bellary	5,472	723
Kurnool	8,134	
North Arcot	3,772	
South Arcot	5,828	Full amount.
Tanjore	5,662	Do.
Trichinopoly	3,349	Do.
Madura	8,862	144
Tinnevelly	14,630	755

16. The short outlay against actual appropriations, i.e., the difference between the figures entered in columns 2 and 3 of the foregoing Abstract, is thus accounted for by Range Officers:—

	RS.	
Ganjam	8,027	Famine Relief Works sanctioned too late in the year to admit of allotments being fully utilized.
Godavery	4,158	Late allotments, and savings on certain estimates, specially those for the maintenance of canals.

Kistna	...	...	RS. 8,215	Presence of water in the canals, scarcity of labour, late sanction to estimates, and late allotments.
Cuddapah	...	...	1,892	Savings on estimates, and indifference of Overseers, leading to non-utilization of available grants.
Bellary	...	...	4,749	Late sanctions, inactivity of Overseers, difficulty of procuring labour, and savings on works executed by contract.
Kurnool	...	...	8,134	Presence of water in tanks, delay in obtaining ground for earth pits, late sanctions, and, in one instance, inactivity of Range Officer.
North Arcot	...	...	3,772	Savings on various sanctioned estimates, and certain works being found unnecessary.
Madura	...	...	8,718	Changes amongst Range Officers and Taluq Overseers.
Tinnevely	...	...	13,875	Unwillingness of villagers to undertake works, and delays in the completion of works commenced by such agency.

17. Turning to Agricultural, Extraordinary, the total outlay during the year was Rupees 5,63,857, against the modified assignment of Rupees 15,12,000. There has thus been a short expenditure of no less than Rupees 9,48,143, and the causes which led to the non-utilization of the available funds may be thus summarized:—

Districts.	Works.	Short expenditure, as compared with modified grant.	Remarks.
Ganjam	Rooshkoolia Project	RS. 50,000	No expenditure could be incurred in the absence of sanctioned plans and estimates, which, it is believed, are still in course of preparation.
Godavery	Extension of Irrigation in the Western Delta.	2,32,809	Sanction to the complete project was not received till 30th November 1871. Hence the Range Officer states that it was impossible to spend the grant.
Do.	Extension of Irrigation in the Eastern Delta.	1,07,963	Here also sanction to the estimate was not communicated till May 1871.
Kistna	Enlargement, extension, and improvement of the channels in the Masulipatam Section of the Kistna Delta.	18,773	The chief cause of delay in the prosecution of the work was the great difficulty experienced in obtaining labour.
Do.	Widening the head of the Masulipatam canal for 1,000 yards from the anicut to the head of the Ellore Branch.	14,083	Scarcity of labour and the presence of water in the channel prevented the carrying on of the masonry and earthworks as expeditiously as was anticipated.
Do.	Enlargement and improvement of Ryves' channel and its branches, and the construction of the necessary masonry works.	8,290	This short outlay occurred through a mistake. The Range Officer at first anticipated that the allotment of Rupees 50,000 could not be utilized, and accordingly surrendered a portion. That portion, however, was not transferred elsewhere, and hence remained at his disposal. Work to the full extent of grant was afterwards executed; but the Range Officer, under a misapprehension, made no payment, and when the order informing him that the full assignment was available reached him, it was too late in March to arrange for a settlement of demands.

Districts.	Works.	Short expenditure, as compared with modified grant.	Remarks.
Kistna	Sloping down the banks of the main canal from the southern flank of the anicut, and enlarging the head of the main canal from Seetanagarum to Doogeralla.	RS. 19,530	Owing to water in the canal the progress of work was retarded.
Do.	Extension of the Commamoor channel and construction of the necessary masonry works.	45,902	Here also the presence of water in the channel prevented work being carried on till about the end of March. Hence the short outlay.
Do.	Excavating a new channel along the western side of the Masulipatam canal.	60	Calls for no remark.
Nellore	Improvements to the Survapilly channel in connection with the Pennair anicut.	20,000	Scarcity of labour, increased by certain Local Fund Roads being in active progress, has caused this saving.
Chingleput	Madras Water Supply Project.	37,000	This work having been continued in 1871-72 from <i>Ordinary</i> funds, the grant from borrowed Capital was not expended.
South Arcot	Anicut across the Vellaur, or the Palandorai Project.	61,246	The causes of short outlay are noted in the Proceedings of Government No. 842, dated 26th March 1872. Briefly they are, carelessness in drawing up the contracts, general laxity in laying out and superintending the works, and neglect in issuing detailed instructions for the guidance of Contractors.
Tanjore	Regulating works for the improvement of the Cauvery.	343	Calls for no special remark.
Do.	Regulators for the principal branches of the Vennaur river.	5,259	Failure of the stone Contractor, and non-supply, by the Public Works Workshop, of the required regulating gear, are urged as reasons for the failure to utilize the full grant.
Do.	Conveying stones from Trichinopoly to the Lower Anicut.	544	Calls for no remark.
Do.	Cauvery and Vennaur Head Works.	1,50,000	{ Sanction to the estimates not having been accorded, no outlay was incurred.
Madura	Perryaur Project	1,00,000	
Do.	Investigation of do.	237	Calls for no explanation.
Tinnevely	Streeviguntum Anicut Project.	76,051	
		9,48,090	Work on this project was stopped on the Contractor being imprisoned. When the Contractor's accounts had been closed and adjusted, work was resumed departmentally, and operations are now progressing satisfactorily.

Districts.	Works.	Short expenditure, as compared with modified grant.	Remarks.
		RS.	
	Add recovery from past expenditure on the channel from Vullabhappooram to Tide Water, Kistna District.	53	
	Total Short Outlay...	9,48,143	

18. In paragraph 17 of my report which accompanied the Appropriation and Outlay Account for 1870-71, I brought specially to notice the great disproportion which was annually observable between the grant and expenditure on Extraordinary Agricultural Works, and suggested the advisability of regulating the assignments under this head for future years more with reference to the labour market and to the capabilities of the Public Works Establishment than appears to have previously been done. Unfortunately, that report did not reach the Government till after the Budget for 1871-72 had been submitted to, and sanctioned by the Government of India, and it was therefore too late to make any change. Long before the year was closed it became apparent that, in some cases, it would be impossible, owing to various causes, advantageously to employ the whole of the funds that had been made available, and that in others the plans and estimates could not be got ready in time to admit of sanction being communicated and active operations commenced. Amongst these latter are the Rooshkoolia and Perryaur Projects, and the Cauvery and Vennaur Head Works, on which alone grants aggregating Rupees 3,00,000 remained wholly unutilized. In the Budget for the current official year, the grants for works have been reduced to Rupees 8,77,000, against Rupees 12,00,000 in 1869-70, Rupees 18,80,000 in 1870-71, and Rupees 15,12,000 in 1871-72.

* As per letter from Government of India No. 719 A-G, dated 23rd October 1871.

19. For Establishments, the total amount originally assigned* was Rupees 19,83,710 as follows:—

	RS.
Extraordinary ..	2,63,000
Ordinary ..	8,40,000
Provincial ..	1,63,660
Local, including provision on account of Petty Establishment and East Coast Canal Special Establishment, namely, Rs. 1,20,480...	7,17,050
Total ..	19,83,710

20. These grants were subsequently modified, and, on the 31st March 1872, the allotments for Establishments stood as shown below.

	RS.
Extraordinary ...	2,63,000
Ordinary ...	8,53,000
Provincial ...	1,63,660
Local ...	7,17,050
Total...	19,96,710

21. In my Regular Estimate for the past year, I estimated the actuals under Establishments as under:—

	RS.
Extraordinary ...	2,00,000
Ordinary ...	8,53,000
Provincial ...	1,63,660
Local, including Petty Establishment, etc., as per paragraph 19, namely, Rupees 1,20,480 ...	7,17,050
Total...	19,33,710

22. This total, as compared with the actuals recorded in the annual Accounts (Rupees 19,29,239), shows an excess of only Rupees 4,471, but there is a very wide and marked difference between the distribution of the charges as appearing in those accounts, and as estimated by me. This will be more clearly seen from the following Abstract:—

	As per Regular Estimate.	As per Annual Accounts.	Less than Regular Estimate.	More than Regular Estimate.
	RS.	RS.	RS.	RS.
Extraordinary ...	2,00,000	1,97,131	2,869	
Ordinary ...	8,53,000	5,89,994	2,63,006	
Provincial...	1,63,660	1,81,191		17,531
Local ...	7,17,050	9,60,923		2,43,873
Total...	19,33,710	19,29,239	2,65,875	2,61,404
Short Outlay...			4,471	

23. I will now proceed to explain fully the causes which led to these large differences. When the Budgets for 1871-72 were prepared, and for a long time after, namely, till the 5th December 1871, it was understood that if the full Ordinary grant for Establishments was found to be required to cover charges on account of Establishments other than Extraordinary, the assignments to that head from Provincial and Local Funds (as detailed in preceding paragraphs) were to be regarded as available. In other words, that the grants under Provincial and Local were fixed, if the share demanded from Ordinary Funds reached the provision made under that head, and that any excess requirement, over and above the total allotment from these three sources, should be met by transfer from the assignments to works under "Ordinary."

24. In December 1871, the Orders of the Government of India, dated 1st* November 1871, came to hand, and they prescribed a totally different arrangement, to suit which the grants for this

Presidency had not been regulated, for while they required that charges to Establishments against each fund other than Extraordinary should be calculated with reference to the outlay on works from each source of supply, the course laid down by this Government, and followed up to the date of the Orders quoted, was that explained in the preceding paragraph. I accordingly referred the whole question, in a complete form, to Government in letter No. 2,306, dated 12th December 1871; but although that letter was recorded and printed at length in Financial Proceedings No. 30, dated 15th January 1872, those Proceedings contained no instructions for the guidance of this office, whereupon I drew the late Secretary's attention to the omission, and the subject having again been brought under the consideration of the Financial Department, final orders were passed in the Proceedings of that Department, No. 336, dated 20th March 1872. Those orders, however, did not reach me till the 28th March, when I explained that it was too late to take advantage of and utilize the funds, which, under its operation, became available from the Ordinary grant, for while the estimated debits to Establishments from Imperial, Provincial, and Local Funds, under the original arrangement already described, were Rupees 8,53,000, 1,63,660, and 7,17,050, the actual charges against that head of Service, under the revised ruling, have amounted to Rupees 5,89,994, 1,81,191, and 9,60,923. Had no change such as that indicated been made, the annual accounts of the year would have recorded the following distribution of the debits to Establishments, which, as compared with the Regular Estimate, give the results noted :—

	Regular Estimate.	Actuals of the year.	Less than Regular Estimate.	More than Regular Estimate.
	RS.	RS.	RS.	RS.
Extraordinary	2,00,000	1,97,131	2,869	
Ordinary	8,53,000	8,51,398	1,602	
Provincial	1,63,660	1,63,660		
Local	7,17,050	7,17,050		
Total...	19,33,710	19,29,239	4,471	

NOTE.—There was a saving on the actuals on account of the Local Fund Petty Establishment as compared with grant, but that saving does not materially affect the comparison.

25. The above Statement will, I trust, satisfactorily show that the Regular Estimate was most carefully prepared, and that the figures appearing therein were as near an approximation to the actuals as could be made.

26. Under "Tools and Plant," Ordinary and Extraordinary, the original grants (exclusive of London supplies) were Rupees 17,700 and 20,000, respectively. During the year additions aggregating Rupees 15,700 (see G. Os., Nos. 1,738, dated 29th June 1871, and 311, dated 1st February 1872), were made to the Ordinary grant, thus raising it to Rupees 33,400. No change was made in the allot-

ment under Extraordinary. The actuals under each of these heads amounted to Rupees 17,882 (Ordinary), and Rupees 6,532 (Extraordinary), thus leaving a balance of Rupees 15,518 under the former, and Rupees 13,468 under the latter head. With respect to the saving under Ordinary, it is necessary to explain that up to the close of 1870-71 it was found impracticable properly to apportion the charges on account of Tools and Plant between Imperial and Local Funds, and as it was most difficult in many cases, if not absolutely impossible, to separate and distinguish between Tools required and purchased specially for works carried out from the Ordinary grant and Local Funds, respectively, the result was that an undue share of the charges under this head of service was thrown upon the Imperial allotment. Under all the circumstances, the Government resolved (Proceedings No. 2,257,

of the 5th September 1871), to treat the annual provision from Imperial* and

Local Funds conjointly as a lump grant, and to restrict the appropriations only to the total allotment for each District, that is, the sum total under "Tools and Plant" in the Ordinary, Provincial, and Local Fund Budgets. They further ruled that the entire expenditure on Tools and Plant should be charged off in the Accounts of Range Officers to the Imperial assignment until the last month of the year, the necessary write-back entries being then made by debiting each Fund other than Extraordinary with its proportionate share of the outlay, calculated with reference to the expenditure on works, and crediting the Imperial allotment with the sum by which it had been temporarily overcharged. This arrangement has been strictly followed, and the result, so far as it affects the Imperial grant, will afford data in making appropriations for this and future years. The debits under "Tools and Plant" other than "Extraordinary" are as follows, as compared with available funds :—

	Grant.	Outlay.
	RS.	RS.
Imperial—Ordinary	33,400	17,882
Provincial	50,298	47,147
Local	44,386	31,254

27. The excess charge under Provincial, as contrasted with that under Ordinary and Local, respectively, is attributable to the debits raised in connection with the Workshop at Chepauk on account of (1) losses in its operations during 1871-72, and (2), the value of the machinery transferred to the Factory from Public Works Stores under the orders of the Government of India.

As regards the saving under Tools and Plant, Extraordinary, it has been already shown how far the actuals against Works have fallen short of the year's estimate, and it is only reasonable to conclude, as in the past official year, that this has affected the outlay on Tools and Plant. A more vigorous prosecution of works, with a larger expenditure from borrowed capital, would lead to a closer approximation of the actuals, not only under Works, but also under Tools and

Plant to the assignments of each year under these heads, respectively. The following statement shows the grants made for the several districts on account of Tools and Plant, Extraordinary, and the debits raised under that head in the Annual Account:—

Districts.					Grants.	Expenditure.
					RS.	RS.
Ganjam	...	...	...	...	1,000	
Godavery	...	...	...	...	10,000	5,968
Kistna	...	...	...	...	2,140	341
Nellore	...	...	...	...	860	30
Chingleput	...	...	...	...	1,000	
South Arcot	...	...	...	...	1,000	193
Tanjore	...	...	...	...	2,000	
Madura	...	...	...	...	1,000	
Tinnevely	...	...	...	...	1,000	
Total...					20,000	6,532

28. Under "Profit and Loss" the charges amount to Rupees 3,513. The details are as under, as compared with the preceding four years:—

Items.	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.
	RS.	RS.	RS.	RS.	RS.
Loss of cash	139	104	5,112	1,645 4,199	326
Loss of stock	7,398	633	1,590	1,845	511
Depreciation of stock	1,008	9,305	2,275	8,314	2,501
Value of stock used in previous years, but not charged to works.	8,132	1,963	...	...	...
Irrecoverable advances	...	3,121	1,384	2,626	75
Expenditure not properly accounted for, and over-charged in accounts.	1,805	68	835	...	...
Petty items	242	56	76	463	...
Legal charges.	...	...	791	534	100
Total...	18,724	15,250	12,063	11,228	3,513

29. Under "Stock," the year closed with a balance which falls short of that with which the books of this office were opened by Rupees 7,321, and this amount, in accordance with rule, has been taken in reduction of the outlay on works from the Ordinary grant.

30. Excluding from the calculation the sum of Rupees 6,736-15-5 which, prior to the submission of my Report on the annual Accounts for 1870-71, had been paid into Treasury, the balance against Civil Officers at the commencement of the past official year was Rupees 1,600-10-1. Advances, amounting in the aggregate to Rupees 2,17,674-6-9, were made during 1871-72, so that the total amount which had to be accounted for by Civil Officers from advances made to them by the Public Works Department was Rupees 2,19,275-0-10. Of this sum

Rupees 2,08,558-13-9* have been adjusted, either by Accounts of actual expenditure, or by refunds into Treasury, and Rupees 10,716-3-1 still remain to the debit of the following officers:—

	RS.	A.	P.
Civil and Session Judge, Vizapagam	...	...	34 7 9
Collector of Godavery	...	...	3,161 1 8
Sub-Collector, South Arcot	...	...	3,343 12 0
Collector of Trichinopoly	...	...	278 12 9
Do. of Malabar	...	...	1,750 13 6
Head Assistant Collector of do.	...	...	2,147 3 5
			10,716 3 1

31. Under the rules no portion of these advances can be expended during the current official year in the absence of specific assignments of funds from that year's grant, and it is a matter for regret that, in the face of the clearest rules laid down for the guidance of Civil Officers, the balance outstanding was not more promptly adjusted.

32. The Statements of Objectionable Items for the year having been closely examined, I observe that the following items of irregular outlay, coming within the provisions of clause 1, paragraph 10, of the "Note" by the Accountant General of the Public Works Department, recorded in G. O., No. 1,088 dated 29th April 1872, still remain undisposed of. Under "Local," the irregular expenditure is traceable, in some cases, to emergent demands made for the relief of the poor in the famine-stricken districts in the North, and in others to changes made in the original Budgets, the revised Budgets issued towards the end of the year having contained no allotments, or insufficient provision, for works which had been prosecuted in good faith by the officers of the department, and in the belief that the funds originally placed at their disposal would not be, either wholly or in part, withdrawn. Under Provincial there are but few items of irregular expenditure, while, against Imperial, there has, on the whole, been a very marked improvement in the procedure observed in the execution of works, allotments being, as a rule, made by Superintending Engineers in good time to cover expenditure incurred by their subordinate officers on regularly sanctioned estimates, or under circumstances of great emergency.

DIVISIONS.	Expenditure without estimate and without grant		Expenditure without estimate only.		Expenditure without grant only.		Expenditure in excess of estimate beyond prescribed limitations.		Expenditure in excess of grant beyond prescribed limitations.	
	Number of Works.	Amount.	Number of Works.	Amount.	Number of Works.	Amount.	Number of Works.	Amount of excess over estimate.	Number of Works.	Amount of excess over grant.
<i>Ordinary.</i>		RS.		RS.		RS.		RS.		RS.
3rd Division ...	...	...	1	3,000	...	...	2	11,085	...	...
4th do. ...	...	...	...	...	...	...	1	1,687	1	512
5th do. ...	...	...	...	...	1	1,000	...	...	...	...
7th do. ...	...	...	...	...	...	...	1	25,722	...	...
	...	...	1	3,000	1	1,000	4	38,494	1	512
<i>Provincial.</i>										
2nd Division ...	...	...	...	...	2	2,251	...	...	...	...
3rd do. ...	1	2,220	1	690	...	...	...	...	...	...
4th do. ...	...	...	1	591	1	800	...	...	...	...
7th do. ...	...	...	...	...	1	544	...	...	...	...
	1	2,220	2	1,281	4	3,595	...	...	...	...
<i>Local.</i>										
1st Division ...	15	19,801	1	3,500	...	...	...	...	5	15,473
2nd do. ...	...	...	...	...	...	...	...	...	3	7,193
3rd do. ...	1	495	...	...	1	1,067	...	...	1	4,000
5th do. ...	1	988	1	420	1	1,300	...	...	2	8,160
7th do. ...	...	...	...	...	...	...	...	...	2	1,948
8th do. ...	...	...	...	...	...	...	...	...	2	9,138
	17	21,284	2	3,920	2	2,367	...	...	15	45,912
Grand Total ..	18	23,504	5	8,201	7	6,962	4	38,494	16	46,424

33. *Expenditure without estimate and without grant.*—The item recorded against Provincial Funds is the Taluq Cutcherry* at Pulivendla, the Contractor for which having instituted a suit against the Officer in charge of the Cuddapah Range for the recovery of the value of materials supplied to the work, the matter was referred for the orders of Government, who, in Proceedings No. 3,150, dated 14th December 1871, on a review of the circumstances of the case, decided that “it would be preferable and more equitable to come to a compromise on the terms suggested by the Civil Judge,” than to have “the case pushed on to a decree.” This order was construed by the Superintending Engineer into an authority for the disbursement of the sum noted; but it does not appear that any steps were taken to obtain a formal and specific appropriation to cover the charge, which now appears as irregular.

34. The whole of the expenditure entered under this head against the fifteen items appearing opposite the 1st Division under *Local* will be found recorded in the Statements of Objectionable Items for January, February, and March 1872, and was incurred, under the sanction of Government, on works undertaken for the relief of the poor in the Ganjam and Vizagapatam Districts. The total

expenditure on Local Fund Works in the former district is within the entire Local Fund grant, notwithstanding the circumstance of no *specific* appropriations having been made for famine relief works; but in Vizagapatam the Accounts show a slight excess (within Rupees 3,000) under Local Funds, while under Ordinary and Provincial there is a larger saving. The items noted against the 3rd and 5th Divisions represent emergent works undertaken under the authority of the Superintending Engineers, in the former case for the closing of breaches on the Nundicotcoor road* in the Kurnool District, and in the latter for the examination of the foundations of the Vellaur bridge† in the South Arcot District which was lately destroyed.

* See Statement of Objectionable Items for December 1871.

† Do. for February and March 1872.

35. *Expenditure without Estimate only.*—The item entered against the 3rd Division below “*Ordinary*” is the new Telegraph Office* at Bellary, which the Superintending Engineer states was commenced on the authority of G. O., No. 3,175, dated 18th December 1871. In his letter to Government, No. 1,762, of the 11th idem, the Superintending Engineer reported that the rough plan for this building, which was sent to the Superintendent of Telegraphs, Bangalore Division, on the 14th November preceding, had been submitted by that officer for the approval of the Director-General of Telegraphs in India.

36. The two items appearing under this head below “*Provincial*” are the following:—

* See Statement for July 1871.

3rd Division.*—Taluq Cutcherry at Sidhout.

† Do. for March 1872.

4th Division.†—Flooring the press-room at the Revenue Survey Office.

The outlay on the former of these works represents a payment made on account of work performed in a previous year. As regards the estimate, the Superintending Engineer, writing on the 10th April last, states that on the 14th July 1871 he had forwarded to the Range Officer a skeleton estimate for this work, and that as the Regular Estimate had not, up to date, been received, and the range had meanwhile passed into other hands, he had called the attention of the officer now in charge to the subject, with a view to the estimate being placed before Government as early as possible. The required sanction has *not* yet been communicated to this office. With respect to the other work, the Superintending Engineer of the 4th Division has been requested to take measures for obtaining the sanction of Government to the estimate, which appears to have been submitted to him by the Executive Engineer in charge of the Presidency Range.

37. Only two works appear against “*Local*” under this head. The first (building a punt for Local Fund Works) appertains to the 1st Division* and the other (closing breaches in the Chellembrum road) to the South Arcot District in the 5th Division. Both items will be found in the Statements of Objectionable Items for March 1872. Against the former, an estimate of Rupees 5,817 is entered in the

* Godavery District.

Range Officer's Progress Report, and the Proceedings of the Board of Revenue of the 14th March 1872, No. 1,945, are quoted in support of the entry; but as those Proceedings do not contain the required provision, the outlay is treated as objectionable. The latter work, which appears also in the Statement of Objectionable Items for February 1872, was undertaken on emergency. The Superintending Engineer states that an estimate of Rupees 420 has been sanctioned by the Local Fund Board, but the sanction has not yet reached this office.

38. *Expenditure without grant only.*—There is only one item coming under "Ordinary." It represents the amount paid to the Mysore Department Public

Works for the up-keep of the Military buildings* at Mercara. There were no funds at the disposal of the Superintending

ing Engineer of the 5th Division to cover this charge, and the outlay was accordingly objected to. The Range Officer, however, reports that the Mysore Government has returned the amount, which will accordingly be credited in the Accounts for May.

39. Of the four works falling below "Provincial" under this head, those (two in number, with a total expenditure of Rupees 2,251) in the 2nd Division are connected with the Point Divi

Lighthouse.* Under the authority of G. O., No. 303, of the 13th November

1871, the Superintending Engineer states that he undertook the construction of the retaining wall round the lighthouse and the erection of two cook-rooms. This office having objected to the outlay on the ground that no specific allotments had been made for the works in question, the Superintending Engineer reported the circumstance to Government in letter No. 39, dated 29th May 1872, on which Proceedings, No. 1,428, of the 8th June, were passed. The

third work (Improving† the Coom river) appertains to the 4th Division, and the Superintending Engineer states,

in reference to it, that Colonel Wilkieson, late in charge of the Division, authorized the work on emergency on a requisition from the Municipal Commissioners. Government remarked in their Order No. 34, dated 3rd July 1872, that if the work was considered immediately necessary before an allotment of funds could be made, intimation of the fact should have been communicated to the Controller.

The last item (constructing* a Range Office at Luckadie in the Wynaad) is a work on which the unexpended

† Namely Rupees 490.

balance of estimate on the 31st March 1871 was less† than Rupees 500. In the belief that the amount required to complete the building would not exceed that limit, the Government, under paragraph 90, Section II. of the Manual, permitted the work to be continued in 1871-72 without a specific appropriation of funds. The actual outlay, however, in the past year amounted to Rupees 544, and, hence, is irregular in the absence of a grant, to obtain which it is possible there was not sufficient time, as the small excess of Rupees 44 did not really occur till March, in which month the recorded expenditure is Rupees 210-13-5.

40. Only two items appear under "Local" uncovered by formal appropriations. The first appertains to the 3rd Division, and represents the outlay on the

road* from Culliandroog to Coondoopee and Anantapore, in the Bellary District; the other relates to the 5th Division,

and comprises the expenditure incurred on the repair of Ellis' Choultry in the district of South Arcot. In both cases, grants were provided in the original Local Fund Budgets; but these allotments did not appear in the revised Budgets issued towards the close of the past official year.

41. *Expenditure in excess of estimate beyond prescribed limitations.*—There are four items of this class falling under "Ordinary." They are as follows:—

3rd Division.—Improving* the water supply of the Cantonment of Bellary.

3rd Division.—Do.* the Gunganapully Mullapah Tank in the Cuddapah District.

4th Division.—Additions* and improvements to the Gas Works in Fort St. George.

7th Division.—Lawrence† Asylum buildings.

The excess over the estimate for the first of these items beyond the prescribed limitation has arisen from the adjustment sanctioned in G. O., No. 872, dated 30th March 1872, which involved a debit to the work of Rupees 9,802-3-6, and a corresponding credit to the Military Department, on account of the value of Sapper labour employed in 1869-70 and 1870-71. The grant for this work, which, at the beginning of March 1872, stood at Rupees 2,456, was supplemented in Proceedings No. 872-C, dated 30th idem, by Rupees 6,900, thus raising the allotment to Rupees 9,356, against which the recorded expenditure is Rupees 12,264, so that, apart from the outlay being objectionable on the ground of excess over estimate, it is also irregular in that it exceeds the assignment by Rupees 2,908. The Superintending Engineer is in communication with the Range Officer on the subject of the excess now noticed, and will shortly submit a full report for the information of Government. With respect to the second of the works enumerated above, it appears that the supplemental estimate was not received in the Superintending Engineer's Office till after the improvements to the tank had been completed, and it would also appear that, as Government in Proceedings No. 546, dated 29th February 1872, without calling for a supplemental estimate, made an additional grant, which, together with the original allotment and the previous year's expenditure, exceeded the sanctioned estimate, the local authorities considered that it was unnecessary to submit a supplemental estimate for formal sanction. This will account for the apparent dilatoriness on the part of the Range Officer in the preparation and submission of that estimate to the Superintending Engineer. The excess over the estimate for the third work is the result of the credit afforded to the Military Department, under G. O., No. 1,237, dated 14th May 1872, for stores supplied by that department. This subject is so fully reviewed in the order just quoted, and being still under consideration, no further remark here, in reference to it, seems called for. It is necessary, however, for me

to explain that, in this case also, the grant has been exceeded beyond prescribed limitation, namely, by Rupees 1,687. Sanction to the complete estimates for the last work has not yet been communicated to this office.

42. *Expenditure in excess of grant beyond the prescribed limitation.*—There is only one work* which falls under "Ordinary." The Superintending Engineer explains that the Executive Engineer by a mistake surrendered a large portion of the original grant for this work; and that of the total expenditure of Rupees 15,112, a sum of Rupees 256 has been recovered and credited to Revenue Miscellaneous.

43. Of the fifteen works appearing under this head against "Local," the original allotments for those noted below (nine in number) were reduced in the revised Circle Budgets issued towards the close of 1871-72, and hence Range Officers cannot be regarded as accountable for the irregular outlay:—

* See Statement of Objectionable Items for January 1872.

1st Division.—Road* from Chodavaram to Ankapilly.

Do.—Do.* from Ankapilly to Pudimadaka.

† Do. do. for March 1872.

Do.—Do.† from Ellore to Chintlapoody.

2nd Do.—Do.† from Ponoor to Bapetla.

‡ Do. do. for February and March 1872.

3rd Do.—Do.‡ from the eighth mile stone to Raidroog.

§ Do. do. for March 1872.

5th Do.—Do.§ from Madras towards Calicut.

Do.—Do.§ from Madras towards the Travancore frontier.

8th Do.—Do.§ from Rajapolliem to Tinnevely.

Do.—Do.§ from Ottapedarum to Palamcottah.

44. Particulars of the remaining six works are as follows:—

* See Statement of Objectionable Items for March 1872.

1st Division.—Road* from Viravaram to Pemmantree.

Do.—Do.* from Rajahmundry to Toonee.

2nd Do.—Metalling* and making road embankment from Vellore to Coduen.

Do.—Road* from Rapury and Gudur road at Tippavarapaud to Venkatagerry.

† See Statement of Objectionable Items for February 1872.

7th Division.—Cochin† Harbour-works.

‡ Do. do. for March 1872.

Do. (Wynaad)‡ Tambracherry ghaut and road.

The grants for the first two of these works appear to have been exceeded under authority, by the Range Officers concerned, in anticipation of sanction to certain transfers of funds which had been recommended by the Superintending Engineer to the Local Fund Board. It is not very clear whether the Officer in charge of the Nellore Range acted under similar authority in prosecuting the third and fourth works, as the Superintending Engineer simply states that the excess expenditure over grant was incurred by the Range Officer apparently under the impression that additional funds would be provided in time. There appears to have been no authority for the expenditure in excess of grant for the fifth work. On the matter being referred to the Superintending Engineer, Colonel Farewell stated that a revised estimate had been submitted to Government with a full report. It is believed that the report referred to is that reviewed in Proceedings of the 2nd May 1872, No. 1,125. The excess outlay, as compared with grant, on the last work, is the result of the debit raised, in accordance with G. O., No. 1,287, dated 14th May 1872, in order to afford credit to the Military Department for gun-powder, etc., supplied for the works at the Tambracherry ghaut.

45. The grants made to cover State outlay in connection with Guaranteed Companies, and the debits actually raised in the year's accounts against those grants are compared in the following abstract:—

Companies.	ESTABLISHMENTS.		LAND.		Total.		More than grant.	Less than grant.
	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Railway Companies ...	73,700	66,894	1,71,600	27,640	2,45,300	94,534		1,50,766
Madras Irrigation and Canal Company ...	10,210	9,378	7,930	2,798	18,140	12,176		5,964
Total...	83,910	76,272	1,79,530	30,438	2,63,440	1,06,710		1,56,730

46. No special remark or explanation seems to be required in reference to the results noted against the Madras Irrigation and Canal Company. As regards the Railway Companies, the outlay, both on Establishments and Land, fell short of grant, but there is a very marked difference between expenditure and allotment, particularly under the latter head. The short outlay on "Establishments" is due chiefly to smaller salaries having been passed to the Acting Examiner and the Assistant Consulting Engineer than were provided for in the Budget, and to savings in travelling allowance and on the provision for office rent. The expenditure on "Land" fell below the grant owing to projects for Railway extension not having made as much progress as was anticipated. In the Madura, Tinnevely, North and South Arcot Districts, a large sum was provided for land, but no land having been taken up in 1871-72, the year's accounts show no payments. For the Coimbatore District, the provision for land was Rupees 38,000 in excess of actual disbursements.

47. The original appropriation to Public Works from Provincial Funds (excluding the grant of Rupees 30,000 for London supplies) was Rupees 8,83,610.

During the year this was supplemented by grants aggregating Rupees 97,331, so that, at the close of the year, the actual available funds amounted to Rupees 9,80,941, against which the recorded expenditure is Rupees 8,88,582 as shown in the subjoined abstract:—

Heads.	ORIGINAL GRANT.			MODIFIED GRANT.			EXPENDITURE.		
	New Works.	Repairs.	Total.	New Works.	Repairs.	Total.	New Works.	Repairs.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Civil Buildings ...	5,36,000	1,14,000	6,50,000	5,65,710	1,22,723	6,88,433	4,72,236	1,12,483	5,84,719
Communications ...	10,000	20,450	30,450	13,131	25,650	38,781	13,023	24,604	37,627
Miscellaneous Public Improvements	24,500	15,000	39,500	33,451	6,318	39,769	32,853	5,020	37,873
Total for Works ...	5,70,500	1,49,450	7,19,950	6,12,292	1,54,691	7,66,983	5,18,112	1,42,107	6,60,219
Establishments ...			1,63,660			1,63,660			1,61,191
Tools and Plant ...						50,293			17,117
Profit and Loss ...									25
Grand Total ...			8,83,610			9,80,941			8,88,582

48. Except under "Civil Buildings" the actuals, as regards works, compare very favourably with the grant under each head of service. An examination of the detailed accounts shows that the short expenditure on Civil Buildings occurred chiefly in the following districts:—

Ganjam.	Malabar.
Godavery.	Wynaad.
Presidency.	South Canara.
North Arcot.	Madura.
Trichinopoly.	Tinnevelly.
Coimbatore.	

49. In the Ganjam District the short outlay of more than Rupees 12,000 was owing chiefly to the sums surrendered by the Superintending Engineer not having been taken up by Government, and to his inability to expend the additional funds which were allotted so late as on the 28th February 1872. Of the short expenditure in the Godavery, Rupees 846 represent the amount which could not possibly be spent owing to the late date on which the allotment for the District Munsif's Court at Amalapore was made. On the Central Jail at Rajahmundry there was an actual saving of about Rupees 2,500. Pending the instructions of the Superintending Engineer, and owing to the difficulty experienced in procuring a sufficient supply of labour, nearly Rupees 1,000 were left unspent from the grant for the Sub-Magistrate's Cutcherry at Alamoore. At the Presidency, the expenditure fell below grant by nearly Rupees 19,000, and this short outlay

Improvements to the late Presidency College to adapt the building for a Police Court ...	RS. 2,027	occurred chiefly on the works as per margin, and is attributable to the circumstance of funds being allotted at the close of the year, and to the surrender of sums in the statement of savings, as not being required during the year. More than Rupees 8,000 were
Lunatic Asylum.—Additional accommodation...	5,357	
Reservoir at the General Hospital ...	1,800	
Improvements to Penitentiary, etc. ...	7,023	
Small savings on other works ...	2,273	

left unspent from the appropriations to the North Arcot District, and this is

owing to a supplemental allotment being in one instance made rather late in the year, and to their being no time consequently to work it out fully:—also to the heavy rains in the monsoon which delayed work, and to neglect on the part of contractors. In the Trichinopoly District considerable difficulty was felt in obtaining skilled labour (carpenters), and this led to upwards of Rupees 4,200 being left unutilized from the grants for the Taluq Cutcherry at Perambalore and Sub-jail at Moosery. The short outlay in the Coimbatore District occurred chiefly on the Taluq Cutcherry at Erode, it having been found impracticable, from various causes, to expend on that building more than Rupees 5,458 out of a grant of Rupees 9,200. A little more than Rupees 5,000 was left unutilized from the allotments made for Civil Buildings in Malabar. This was, to some extent, due to the commencement of the Subsidiary Jails at Poodiangady, Chowghat, and Ponany late in the year, and to delays in the completion of the iron doors for the Lunatic Asylum at Calicut owing to all the available skilled labour at that place having been otherwise engaged "during the merchants' busy season." Of the sum of Rupees 6,566 left unspent in the Wynaad, Rupees 2,110 appertain to the grant for the Sub-Magistrate's Cutcherry at Vythery, for which the requisite materials could not be procured, and the balance to that for the Deputy Collector's Cutcherry at Manantoddy, the site for which had not been finally settled by the Revenue Authorities. In the Condapore Range of the South Canara District there was but one Overseer in charge of two taluqs, and thus, owing to insufficient executive agency, about Rupees 3,000 were not availed of from the grants for the Court-house at Bramawar, Sub-Magistrate's Cutcherry at Karikal, and the Head Assistant Collector's residence at Condapore. Owing to the omission to carry out one item of the estimate for the Subsidiary Jail and out-houses at Mangalore, which was found to be unnecessary, there was an actual saving of about Rupees 1,500. In the 8th Division, which comprises the Madura and Tinnevelly Districts, about Rupees 11,000 were left unutilized, and the causes which led to this short outlay were briefly, (1) the non-receipt of sanction to the revised plan and estimate for the Taluq Cutcherry at Ambasamoodrum, (2) the late date at which the improvements to the Taluq Cutcherry at Dindigul were commenced, and (3) insufficient executive agency to admit of certain buildings in the Northern Range of the Tinnevelly District being undertaken departmentally, and the absence of proper men to carry out the works on contract.

50. The differences between the estimate and actuals under "Establishments" and "Tools and Plant," Provincial, having been already adverted to in paragraphs 19 to 27 above, no further explanation here, with reference to those heads, seems necessary, or indeed called for.

51. The total amount originally set apart from Local Funds on account of Public Works was Rupees 39,76,070, to which additions, aggregating Rupees 10,29,582, were made during the year, thus leaving the allotment under all heads on the 31st March 1872 at Rupees 50,05,652.

52. The following abstract shows the grant made from each Local Fund, the assignments to each main head of service, namely, Original Works, Repairs, Tools and Plant, and Establishments, and the expenditure under those heads.

53. It will thus be seen that the expenditure under all heads fell below the grant by Rupees 8,47,508. The saving under "Tools and Plant" and the excess under "Establishments" having been already noticed, the only point now requiring explanation is the difference between "Estimate" and "Actuals" under "Works."

54. One great reason urged to account for the short outlay on works, as compared with allotments, is the late date at which the revised Road Fund Budgets of 1871-72 were issued, and additional assignments made. The Local Fund Boards having now been regularly organized, and all arrangements matured for carrying out the provisions of the Act, it is not likely that similar delays will occur in the issue of future years' Budgets, but it would be well, and save numerous references and objections, if the demands on account of incomplete Local Fund Works unprovided with funds in the current year were attended to and disposed of with the same promptitude and regularity as are observable in respect to the claims on account of similar works classed as "Imperial" and "Provincial."

55. It would be impracticable for me, within a limited space, to explain fully the causes which have led to the short outlay on Local Fund Works in each district and under each head of service. Apart from the reason assigned in the preceding paragraph, the following are urged by Range Officers:—

- (1.) Actual savings on sanctioned estimates.
- (2.) Difficulty of obtaining men to cart material, owing to long and continued absence of rain.
- (3.) Difficulty of procuring labour and materials.
- (4.) Delay in the sanction of estimates.
- (5.) Do. in acquiring possession of land, and in the settlement of claims to compensation.
- (6.) Failure of Contractors.
- (7.) Excessive grants, *i. e.*, grants above what could be conveniently and advantageously expended.
- (8.) Insufficient executive agency.
- (9.) Incompetence and want of energy in two or three cases, on the part of Overseers, and, in one instance, inactivity of the Range Officer.

56. Excluding *State outlay on Guaranteed Companies*, the total expenditure on Public Works in 1871-72 under *all* heads, and from *all* sources, was Rs. 82,48,448, of which Rupees 19,29,239 appertain to Establishments. The proportion of Establishment charges to the entire Public Works outlay is, therefore, a little less than 23½ per cent.

10th August 1872.

I have the honour to be,

Sir,

Your most obedient Servant.



Controller of Public Works Accounts.

From
The Controller of
Public Works Accounts
Madras.

To
The Secretary
to Government,
Public Works
Department.
Fort St George.

Dated 10th August 1872.
Recd
N^o 1023.

Submitting the
Annual Appropria-
tion and Outlay
Accounts of the
Madras Presidency
for the year 1871/72.

P.W. 3973/72.

Pass 20th Sep 72. L. B. 293.

Controller's report of 1872/73
submitted 10/3/73

N^o 2257. d.

No. of the Madras Govt. ...
Read the following:

From the Controller of P.W. Accounts
of Mr. C. ...
Read again, L. O. No. 3523 dated 12 Decr/73.

With this letter the
Controller of Public
Works Accounts sub-
mits the Annual
Appropriation and Outlay
Account for 1871/72.

The original Imperial
grant for the year was
Rs. 50,28,000 which
was reduced during
the year to Rs. 49,97,940
against which the re-
corded expenditure
is reported to be

as follows.

	Grant	Outlay
Military -	4,40,000	4,34,152
Civil Buildings	1,09,940	36,165
Agricultural { Ordinary	1,50,316	13,60,817
{ Extraordinary	1,51,200	5,63,857
	35,65,100	23,93,991
Net reduction due to charges under Profit and Loss and decreases in Stock balances		3808
		23,90,183
Establishments { Ordinary	8,53,000	3,89,994
{ Extraordinary	2,63,000	1,97,131
Tools and Plant { Ordinary	33,400	17,882
{ Extraordinary	20,000	6,532
State outlay on Railways	2,45,300	94,534
Do all D & C Co.	18,140	12,176
	49,97,940	33,08,432

Excluding State outlay in connection with guaranteed Companies, the expenditure of the year, fell short of the grant by Rs. 15,32,778. The short outlay on Civil Buildings is due chiefly (1) to the grant of Rs. 50,000 for the Madras Telegraph Office, not having been appropriated owing to the plans and estimates not having been prepared in time, and (2) to the allotments of certain Telegraph funds not having been fully spent for reasons which have been already explained.

explained to the Govt.
of India.

The Supy. Engrs
concerned will report
how it is that the
grants for repairs to
Postal and Telegraph
Buildings in the Districts
noted in para 12 were
left unexpended, and
whether there is a pro-
bability of the current
year's grants being
left similarly unutilized.

The attention of the
Chief Engr. for India
is called to the short
outlay of Rs. 47,579
and 94,764 respectively
on two works and

+ Rs. 15,12,000

Repairs under Agricul-
tural Machinery, with
a view to such steps
being taken for watching
expenditure as will en-
sure the grants for
the current year being
fully worked up to.

Under Agr. cultural,
Extraordinary the total
outlay fall short of the
grant by no less a
sum than Rs. 9,48,143.
This great disproportion
between grant and outlay
is most unsatisfactory.
The subject having
however, been separately
noticed, no further

Remarks seem called
for in this review.

The explanation
furnished in paras 19 to
25 showing that the amount
provided on account
of Establishments in
the Regular Estimate
for 1871/72 was as
close an approximation
to the requirements under
that head as could
be expected.

The attention of
the Revenue Dept
will be requested to
paras 30 and 31 regarding
advances to Civil
Officers.

As the statements
of objectionable items
come under review each
month, no special re-
marks seem called
for in Paras 32 to 44.

The expenditure from
Provincial Funds
was Rs. 888,582 against
a grant of Rs. 980,941.
as follows:-

	Grant	Outlay
Civil Buildings	688,435	584,719
Communications	38,781	37,827
His Pub. Imp't	39,769	37,873
Establishments	163,660	181,194
Tools and Plant	50,298	47,147
Profit and Loss		25
	980,941	888,582

The

The short expenditure
has been chiefly on
Buildings, and the
explanations furnished
by Sup^r Engrs regarding
it are epitomised in
Para 49 of the Controller's
report.

The total grant
from Local Funds
for expenditure by Public
Works Officers was Rs.
50,05,652 against which
the expenditure was Rs.
41,58,144 or Rs. 8,47,508
less than the assignment.

The chief cause of this
disproportion appears to be
due to the late date

at which the Road
Fund Budgets were
issued and additional
grants made.

With reference to
the Controller's remark
in the 54th paragraph
that it would be well
if the demands on ac-
count of incomplete
works unfunded
with funds in any
current year were
attended to and dis-
posed of more prompt-
ly, the Governor in
Council directs the
republishing of the
Public Works Budget
Rules promulgated

by the Govt of India,
and communicated
to all Superintending
Engineers in C. E.

N^o 3523 of 1st Decr

1863 due attention

to the principles of
which in the part

of Superintending
and Executive Officers
will prevent all

unnecessary delay
of works accidentally

impeded with

funds and which

cannot be sus-

tained without

inconvenience —
Q. M. S.

13 The Controller
130 Super Engineer
2 Major Engineer
21 Rev. Secy
11 Public Secy
15 Mil Secy
Accountant Genl
Chief Eng for India

Decr 30/9/72

1/2 3973

Govt. of 1872 Madras.

PUBLIC WORKS.

To

The Controller of Public
Works Account

Dated

Recd.

Encl. / V

G. O. 20th Sept^r No. 2239.

Nos. 293-294 & 295

Annual Appropriation and
Pay Account for 1871/2.

By order of the Secy. to
the Government of Madras
In the month of the annual
Appropriation and
Pay Account for
1871/2.