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MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 251	Press
	Mis:
486-87	
Dated 25	1872.

Not to be folded or roughly handled

No. 825 A-G.
GOVERNMENT OF INDIA.

*Proceedings of the Madras Government, Public Works Department,
25th January 1872.*

No. 486. Read the following Proceedings of the Government of India in the
Public Works Department:—

Orders on the Madras Appropriation Account } (Here enter No. 825-A. G., dated 7th Nov. 1871.)
for 1870-71.

No. 487. ORDER THEREON, 25th January 1872, No. 251.

ACCOUNT, No. 40.

COMMUNICATED to the Controller of
Public Works Accounts and to the
Chief Engineer for Irrigation.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

Profit and Loss and increase to stock	66,052	2,50,097	66,052
Expenditure in England in excess of grant		99,304	84,516
		54,604	69,392
Total		1,53,908	1,53,908

2. Under Agricultural, Extraordinary, the figures are:—

	Rs.
Grant	22,00,000
Outlay	6,26,413
Short outlay	15,73,587

Of this short outlay Rs. 1,65,123 falls under the head Establishment, due not to absolute savings in the grant for that head of service, but to the charge having to be transferred to the head Ordinary, causing an excess outlay under that head, vide the item A noted above. Under

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No. 825 A-G.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

SIMLA, NOVEMBER 7, 1871.

Orders on the Madras Appropriation Account for 1870-71.

Read the following :—

Note by LIEUT.-COL. J. J. McLEOD INNES, V. C., R. E., *Accountant General, Public Works Department, on the Madras Appropriation and Outlay Account for 1870-71,—No. 1621, dated Simla, 10th October 1871.*

The total Ordinary Imperial grant for Public Works, excluding Railways, for 1870-71 was	Rs. 54,22,000
Against which the charge amounted to	58,10,461
Leaving an excess charge of	3,88,461
But the outlay shown above includes a sum of	5,42,369

Public Works Department Resolution No. 27—9 A—B, dated 20th January 1871.
Public Works Department letter No. 191 A—G, dated 15th March 1871.

Spent by the Civil Departments in previous years on famine relief works, which, under the orders quoted in the margin, is considered a legitimate excess over the grant so that really there has been a short outlay of Rs. 1,53,908, which has occurred under the following heads as compared with original and modified grants—

	Original grants.		Modified grants.	
	Rs.		Rs.	
Military	44,612		5,160	
Agricultural, Ordinary	1,57,340		90,290	
Works and repairs under other heads	1,47,419		50,729	
Establishment			4,389	
	3,49,401		1,50,568	
Less excess charge Establishment		Rs. 1,66,273 A		
Tools and Plant		17,772		
Profit and Loss and increase to stock		66,052		
	2,50,097		66,052	
	99,304		84,516	
	54,604		69,392	
Expenditure in England in excess of grant				
Total	1,53,908		1,53,908	

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(2)

Works the short outlay has been Rs. 14,03,666. The precise works on which this has occurred are as follows:—

	WORKS.		Establishment.	Tools and Plant.
	Grant.	Outlay.		
	Rs.	Rs.	Rs.	Rs.
Works in the Delta of the Godavery	1,75,000	81,671	21,748	12,799
„ in the Kistna	1,76,000	92,653	27,532	699
„ in the Pennair Delta, Kistna District...	1,00,000	67,505	14,072	270
Regulating works in the Tanjore Delta	1,14,000	86,897	14,488	22
Madras Water-supply Project	2,00,000	62,154	11,630	34
Anicut across the Vellore River	1,00,000	37,741	5,960	1,379
„ in the Tambrapoorney River	3,80,000	97,511	16,057	...
Tinnevely	6,35,000	...	...	...
Grants for works in the Ganjam, Godavery, Kistna, Nell re, Chingleput and Madura Districts not spent charges for Establishment for Direction and ...	...	...	30,390	...
	18,80,000	4,76,334	1,34,877	15,202
			3,00,000	20,000
Short outlay	14,03,666		1,65,123	4,798

3. An abstract of the explanation furnished by the Controller shows that the short outlay under Agricultural Extraordinary is due to the following causes:—

I.—For want of estimates—

	Rs.	Rs.
Rooskhoolia Project	50,000	
Extension of irrigation in Eastern Delta of Godavery	50,000	
„ in Ellore Canal	35,374	
Improvement to irrigation channels of Northern Delta of Pennair	2,60,000	
Peryaur Project	50,000	

4,45,374

II.—Outlay on Madras Water-supply Project from Extraordinary funds suspended, hence short outlay in the Loan grant of ... 1,37,846

III.—Project known as the Chembrambankum Tank Project, not allowed by the Government of India to be executed from Loan funds ... 2,00,000

IV.—Short outlay on the Streeviguntam Anicut Project, caused by a disagreement between the Contractor and the Officer in charge of the work, resulting in the Contractor being committed to trial for cheating ... 2,82,489

V.—Short outlay due to other causes, such as late monsoon, frequent freshes in river, outbreak of cholera, scarcity of labour, &c. 3,37,957

VI.—Short debit to Loan establishment on account of short expenditure on works... 14,03,666

VII.—Ditto Tools and Plant ... 1,65,123

4,798

15,73,557

4. The probability of the short outlay was anticipated by the Government of Madras and reported to the Government of India, so that measures were taken to prevent the original grant being exceeded by a debit thereto of charges for Establishment provided for in the Budget-Estimate as Extraordinary, but which could not be borne by that head under the force. The probability of excess outlay under Ordinary, owing to the head under the force, to be provided for carefully, and I am glad to say that Controllers are exercising a strict watch on this point.

(3)

5. Referring to the short outlay under Ordinary, the following is an abstract of the outlay of the year by heads of service compared with the original and modified grant:—

	GRANT.		OUTLAY.	
	Original grant.	Modified grant.	Including Famine Relief outlay.	Excluding Famine Relief outlay.
	Rs.	Rs.	Rs.	Rs.
MILITARY.				
Works	4,00,000	3,31,015	3,32,353	3,32,353
Repairs	2,00,000	2,26,503	2,23,005	2,23,005
	6,00,000	5,60,518	5,55,358	5,55,358
AGRICULTURAL, ORDINARY.				
Works	3,96,200	3,48,169	3,23,686	3,23,686
Repairs	12,00,000	11,80,981	11,44,826	11,36,486
State outlay on guaranteed Irrigation Works	53,800	53,800	32,488	32,488
	16,50,000	15,82,950	15,01,000	14,92,660
OTHER SERVICES.				
Civil Buildings	4,87,000	24,702	5,13,329	5,13,191
Communications	1,10,000	98,438	91,804	91,804
Miscellaneous Public Improvements	2,70,000	2,12,256	6,24,922	1,93,974
Establishment	9,30,000	8,70,828	9,14,912	8,62,375
Tools and Plant	23,800	25,796	44,749	20,213
Profit and Loss	13,000	7,090	32,694	6,824
Increase to Stock balances	13,09,200	14,79,862	14,75,473	14,75,473
	1,30,000	59,560	1,47,772	1,47,772
	32,75,000	32,78,532	39,11,707	33,77,678
	1,03,000	...	1,57,604	1,57,604
Less grants and expenditure in England	31,72,000	32,78,532	37,54,103	32,20,074
	54,22,000	54,22,000	58,10,461	52,68,092
	52,68,092		51,22,000	
GRAND TOTAL			3,88,461	
DEDUCT GRANTS AND OUTLAY				
EXCESS OUTLAY				
SHORT OUTLAY		1,53,908		

NOTE.—The modified grants is after deduction of charges in England, hence no deduction at foot under this column.

6. The most noticeable point in this table is the wide difference that exists between the original and modified grant. It is, however, due to the provision for Establishment, Ordinary, having had to be increased on account of the short debit to Loan funds already referred to, and this necessitated a complete re-arrangement of credits. But for this there would have been nothing striking in the difference between the original and modified grants.

7. Excluding famine relief outlay, it has already been shown that there was a short expenditure of Rs. 1,53,908 against the grant, chiefly under the head Agricultural, of which Rs. 44,495 fall under the head "Repairs," Rs. 24,483 under head "Works," and Rs. 21,312 against the grant for "State outlay on guaranteed Irrigation Works." The results are not so remarkable as to call for any special explanation.

8. As showing the extent to which the Budget-Estimate for Ordinary Original Works has been adhered to, the following abstract will be of use:—

	No.	Grant.	Outlay.
		Rs.	Rs.
Grants for works provided for in the Budget-Estimate on which expenditure was incurred	85	9,57,220	7,75,734
Works provided for in the Budget-Estimate, but on which no expenditure was incurred	9	78,780	...
Works on which expenditure was incurred, but for which no provision was made in the Budget-Estimate	166	5,41,000	8,83,228
Minor Works	...	15,77,000	18,39,039

(4)

9. This abstract shows that of the outlay of the year on Original Works, Ordinary, nearly one-half or Rs. 8,83,228 has been spent on works for which no provision was made in the Budget-Estimate. But of this sum Rs. 4,41,977 represent the adjusting charge for famine relief works already referred to, while the balance is distributed as follows:—

	Rs.
Military	72,991
Civil Buildings	1,39,627
Agricultural	1,86,168
Communications	28,895
Miscellaneous Public Improvements	13,570
	<u>4,41,251</u>

Under Military, the outlay is chiefly on completing works in progress from previous years. Under Civil Buildings, the expenditure was chiefly on Court-houses and subsidiary Jails commenced in previous years, and for which no provision was made in the Budget-Estimate for 1870-71, consequent on additional grant for the purpose having been expected by the Government of Madras, but which was not given. Under Agricultural, the outlay is Rs. 60,701 on the Madras Water-supply Project, which was provided for as Extraordinary, but the outlay on which towards the last three months of the year, in consequence of the estimate having been exceeded, was required by the Government of India to be provided for from Ordinary Revenue. An outlay of Rs. 39,585 on the Chembrumbaukum Tank Project, to which reference has been made, has increased the total outlay not provided for in the Budget-Estimate. The expenditure, I may to add, was covered by a re-appropriation of Budget credits sanctioned by competent authority.

10. The following is a list of the principal works on which outlay was incurred during the year:—

	Amount of estimate.	Outlay to end of 1870-71.	Grant, 1870-71.	Outlay, 1870-71.
	Rs.	Ra.	Rs.	Ra.
Improving water-supply to Cantonment of Bellary	69,300	67,444	7,300	13,719
Hospital for females ditto	38,000	36,063	35,350	20,566
Family quarters with out-houses complete for Garrison Battery of Artillery, ditto	43,500	21,599	21,600	21,599
New barrack accommodation in Horse Artillery Lines, Mount Purchase of mess-house of Madras Artillery for quarters for Officers of ditto	2,05,010	1,20,177	50,000	49,994
Ulsoor Water-supply Project, Bangalore	43,600	43,335	43,600	43,335
Male pavilions of hospital for Garrison, Bangalore	...	1,97,331	30,000	20,568
Buildings for the Lawrence Asylum	1,82,060	1,81,847	...	9,945
Central Jail, Rajahmundry	6,49,447	8,55,565	70,200	21,140
Improvements to the Penitentiary, Madras	3,53,263	3,27,804	26,620	5,846
Central Jail at Vellore	1,11,050	83,165	20,000	21,733
" " at Trichinopoly	3,37,500	3,19,070	40,000	38,999
" " at Cannanore	3,76,000	8,67,036	17,650	17,693
Court-house at Tanjore	3,27,000	2,79,923	40,000	40,262
Improvements to the Revenue Board Office, Madras	61,257	61,256	13,000	15,736
Lunatic Asylum, Madras	1,78,400	1,55,998	70,000	67,450
" " Calicut	2,43,500	2,28,668	...	31,447
Great Northern Road from Madras to Bengal Frontier	34,000	28,522	6,000	6,000
Completing ditto which passes through Chingleput	2,42,120	1,83,161	...	2,083
Carroor Ghât Road	2,31,482	1,87,068	...	10,357
Periah " "	2,64,000	2,64,259	...	6,977
Karkoor " "	1,82,700	1,70,675	15,000	14,994
Tambracherry Ghât Road	4,15,036	2,16,402	15,000	10,000
Canal from Chilka Lake to Ganjam	5,98,762	4,74,851	80,000	35,261
" between Negapatam and Vedarniem	1,61,110	83,237	...	244
Restoration of the Madras Pier	1,08,192	1,05,329	10,000	338
	<u>2,87,424</u>	<u>1,09,447</u>	...	...

(5)

11. The proportion borne by Establishment charges to total outlay on Works and Repairs is as follows:—

		Rs.
Imperial—		
Works	23,15,373	
Repairs	24,07,241	
Local—		
Works	12,93,759	
Repairs	7,21,577	
	<u>67,37,950</u>	
Establishment—		
Imperial	16,10,350	
Local	2,99,369	
	<u>19,09,719</u>	

The proportion borne by the Establishment charges is about 28 per cent. for Works and Repairs. Had the whole grant Imperial and Local been expended, the proportion would have been only 22 per cent. The high percentage which Establishment charges assume when the grant is not worked up, is an evil which should be borne in mind and guarded against.

12. As showing the cost of completed works during the year compared with amounts of original estimate, reference is solicited to the following abstract:—

	No.	Amount of estimate.	Cost.
		Rs.	Rs.
Works completed for less than original estimate—			
Military	12	1,38,380	1,37,392
Civil Buildings	13	1,34,149	1,15,020
Agricultural, Extraordinary	1	10,400	10,225
" Ordinary	5	30,870	27,353
Communications	2	1,00,230	99,821
	33	4,14,029	3,89,811
Works completed in excess of original estimate—			
Military	6	1,13,006	1,26,265
Civil Buildings	9	1,00,385	1,10,862
Agricultural, Extraordinary	1	80,120	99,412
" Ordinary	8	1,39,255	1,49,690
Communications	3	2,01,330	3,06,847
	27	6,34,096	7,93,076
Total		10,48,125	11,82,887
Net excess outlay			1,34,762

The proportion borne by the excess to total original estimate is about 12 per cent. The chief works completed during the year are—

	Amount of original estimate.	Amount of final estimate.	Cost.
	Rs.	Rs.	Rs.
Hospital for Native Infantry, Bellary	41,200	44,200	44,152
Sergeants' mess, library, and recreation-room on Cavalry Race-course barracks, Bangalore	46,950	51,890	51,890
Lunatic Asylum at Vizagapatam	60,400	60,316	47,390
Court-house at Tanjore	56,440	61,257	61,256
Improvements to Akeed Canal	...	1,03,230	99,412
Anicut across the Cotellier River at Nellore	...	40,925	41,257
Car-or Ghât new road	...	2,64,000	2,64,259
Road below Caroor Ghât	...	90,230	89,854

13. The outstanding balances in Madras are on the whole as follows:—

Their amounts are as

	Commencement of year.	At end of year.
	Rs.	Rs.
Stock	2,20,276	2,75,100
„ purchases and sales	1,108	2,331
Miscellaneous advances	34,483	24,991
Civil Officers	49,357	9,553
Balance at credit of deposits	26,253	53,634

PUBLIC WORKS REVENUE.

14. The receipts under Revenue Works Revenue as follows:—

Tolls, dues, fees, fines and refunds	Rs. 66,456
Rents of buildings	21,154
Sales of produce	590
Sales of buildings and of tools	66,230
Revenue from self-supporting works	8,223
Total	1,62,653

Regular Estimate	Rs. 1,51,500
Budget-Estimate	1,30,000
Under Revenue Irrigation, the receipts	...
Receipts from navigation—	...

Godavery Delta Canal	Rs. 34,921
Kistna Canals	8,035
Total	42,956

Sales of Canal produce—	Rs. 1,071
Godavery Canals	1,819
Kistna „	...
Total	2,890

The receipts by water-rates, being brought into the accounts of this Department

portion of the Land Revenue in Madras, are not

RESOLUTION.—The Governor General in Council observes that the only point calling for notice in the operations of the year is the large short outlay under the head “Extraordinary Agricultural,” due chiefly to want of sanctioned estimates, thus indicating a necessity for strict adherence to the rule that provision should not be made in the Budget Estimates for works, the estimates for which have not been sanctioned by competent authority. The attention of the Government of Madras should be drawn to this point in the preparation of future Budget-Estimates.

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

(Signed) C. H. DICKENS, Colonel, R. A.,
Secretary to the Govt. of India.

Wm. C. P. R. & Co.
Colonel,
In charge of the P. W. Dept., at the Presidency.
For Secretary to the Government of India

*For the Secretary to the Government of Madras,
P. W. Department.*

25 spare copies in 2 copies.

23
No. 5694
GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

To

No. 825 A.-G.

Dated SIMLA, November 7, 1871.

Received 30 Nov 71

Chief Engineer for Migration.

Communicated to the Controller of Mr. Accounts & to the

No. 251.

Orders on the Madras Appropriation
Account for 1870-71.

P. W. D. Press—18-11-71—35.

No. 251-256 Aug 72

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Ch Eng for Migration /
Recd 26/11/72
No. 825 A.-G. 1871 P. 130 Aug 72
P. W. D. Press 1871

19 Aug 72 23

For Controller
Chargé for Migration
Recd. 26/11/72

Chief Engineer for Migration
Communicated to the Controller of M Accounts & to the

11/25/72

C/25694

Govt. of 1872 Madras.

PUBLIC WORKS.

To The Controller of Public
Works Accounts

Dated

Recd.

Encl.

G. O. 25th Aug 72, No. 251

Nos. 1870 & 1871

Madras Appropriation Ac-
count for 1870/71. Orders
of the Govt. of India
on the Madras Appro-
riation Acct. for
1870/71. Comd. of the
Works of P.W. Acct.

1871 R. 130 Aug 72

11/25/72