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MADRAS RECORD OFFICE

Government of Madras

Public works DEPARTMENT

G.O. No.	2761	Press
~~B.P. No.~~		~~Mis.~~
193-94		
Dated	13 — 11 —	~~195~~ 1873

Not to be folded or roughly handled

No. 193. Read the following letter from T. MOSS, Esq., Officiating Comptroller of Public Works Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 30th September 1873, No. 4,062:—

I HAVE the honour to submit two Reports on the Annual Appropriation and Outlay Accounts relating the one to the "Buildings and Roads" Branch and the other to the "Irrigation" Branch of the Public Works Department of the Madras Presidency for the year 1872-73.

2. The Schedules, etc., are in the Press, and will be forwarded when ready.

3. The Reports on "Provincial" and "Local Fund" Outlay will be submitted in due course.

REPORT ON THE APPROPRIATION AND OUTLAY ACCOUNT OF THE PUBLIC WORKS DEPARTMENT, MADRAS PRESIDENCY, FOR THE YEAR 1872-73.

IMPERIAL ORDINARY PUBLIC WORKS.

THE entire Budget grant for the years 1872-73 under the above service was Rupees 7,50,000, which was increased by subsequent grants in March 1873 to Rupees 8,02,000; the addition of Rupees 52,000 comprising provision of funds for Civil Buildings and Establishments as shown in the margin.

	RS
For Civil Telegraph Buildings ...	38,000
,, Establishments	14,000

2. The outlay from the total grant of Rupees 8,02,000 amounted to Rupees 7,69,011, and deducting therefrom the items particularized in the margin, the remainder, viz., Rupees 7,07,365, represents expenditure incurred in India.

	RS.
Increase of Stock	2,880
Do. in London Invoices	33,486
Expenditure in England	24,780
Total...	61,146

Heads of Service.	Budget grant.	Final grant at end of year.	Outlay.	Outlay more than final grant.	Unspent balance of final grant.
	RS.	RS.	RS.	RS.	RS.
Military ... Original Works.	2,80,000	2,53,564	2,84,121	30,557	...
Military ... Repairs ...	2,20,000	2,42,436	2,43,069	633	...
Civil Buildings ... Original Works.	65,500	1,02,394	47,760	...	54,634
Civil Buildings ... Repairs ...	4,500	5,606	3,396	...	2,210
Establishment	1,68,000	1,82,000	1,39,730 Mily. 13,556 Civil	...	28,714
Tools and Plant	12,000	16,000	20,888 Mily. 2,026 Civil	6,914	...
Profit and Loss	...	...	14,465	14,465	...
Total...	7,50,000	8,02,000	7,69,011	52,569	85,558
Less decrease of stock ...	...	...	—2,880	...	...
Less decrease in London Invoices Ordinary.	...	...	—33,486	...	...
			—36,366	...	36,366
Total...	7,50,000	8,02,000	7,32,645	52,569	1,21,924
Less reduction in grant ...	1,250	5,250	...	5,250	...
Less expenditure in England.	...	...	24,780	...	24,780
Net grant for, and outlay in India.	7,48,750	7,96,750	7,07,865	57,819	1,46,704
				88,885	

The gross outlay of Rupees 7,69,011 fell short of the grant by Rupees 32,989, as shown in the foregoing statement; the causes of variation between final grants and outlay under the several heads are as follow:—

ORIGINAL WORKS.

		Rs
Military ...	Original Grant	2,80,000
	Final Grant	2,53,564
	Outlay	2,84,121
	Excess outlay ..	30,557

4. The difference between the grants has been occasioned by transfers to supplement grants for Repairs Military, and Tools and Plant (London supplies).

5. The excess outlay is due chiefly to the non-provision of a specific allotment for the Snider Ammunition Factory at St. Thomas' Mount, on which an expenditure of Rupees 47,000 was incurred in anticipation of sanction to an additional assignment of one lac of rupees for Military Works, for which application was made to the Government of India. The assignment however was not sanctioned: but authority was conveyed in G. O., No. 978, dated 28th March 1873, to consider any excess expenditure as if covered by appropriation. Large differences between final grants for, and outlay on, works are explained in Part III. in the column of remarks.

		Rs.
Civil Buildings ...	Original grant	65,500
	Final grant	1,02,394
	Outlay	47,760
	Short outlay...	54,634

6. The excess over the original grant is owing chiefly to an additional assignment of Rupees 38,000 having been sanctioned by the Government of India at the close of the official year for Telegraph buildings. This additional grant was not utilized, and of the allotment of Rupees 33,859 for the Telegraph Office at Madras, Rupees 15,889 lapsed owing to delay in the submission of plan and estimate.

REPAIRS.

		Rs.
Military ...	Original grant	2,20,000
	Final grant	2,42,436
	Outlay	2,43,069
	Excess outlay...	633

7. The difference of Rupees 22,436 between the two grants is due to transfers of funds from Original Works, Military. The excess outlay is small and requires no explanation.

8. The outlay of the year as compared with that of previous years is shown in the following table:—

1868-69.	1869-70.	1870-71.	1871-72.	1872-73.
Rs. 1,88,262	Rs. 1,83,110	Rs. 2,23,005	Rs. 2,23,485	Rs. 2,43,069

		Rs.
Civil Buildings ...	Original grant	4,500
	Final grant	5,606
	Outlay	3,396
	Short outlay...	2,210

9. Transfers of funds from Original Works will account for the excess of Rupees 1,106 over the original grant. The saving which is Rupees 2,210 comprises small amounts which were not availed of for expenditure.

10. The outlay of the year as compared with that of previous four years is as follows:—

Repairs Civil Buildings.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.
	Rs.	Rs.	Rs.	Rs.	Rs.
Telegraph	29	20	994	425	169
Postal	1,001	2,380	1,528	2,430	3,227
Total ..	1,030	2,400	2,522	2,855	3,396

ESTABLISHMENT.

		Rs.
Original grant		1,68,000
Final grant		1,82,000
Outlay ...	Military 1,39,730 / Civil 13,556	1,53,286
	Short outlay...	28,714

11. The original grant was increased to the extent of Rupees 14,000, during the year, by a transfer from the grant for Establishment, Irrigation, Ordinary. The charge has been regulated by proportion against the gross outlay on works, and the general saving under Establishment has benefited the head Imperial to the extent above shown.

12. The per-centage which the establishment charges bear to the outlay on New Works and Repairs Imperial by departmental agency is 26·70, the per-centage for 1871-72 under the same head having been 31.

TOOLS AND PLANT.

	Rs.
Original grant	12,000
Final grant	16,000
Outlay	22,914
Excess outlay...	6,914

13. The addition of Rupees 4,000 to the original grant was a transfer from the grant for Original Works, Military, to meet a portion of the cost of London supplies, but sufficient provision was not made for Indian supplies which caused the excess above noticed.

PROFIT AND LOSS.

14. The changes under the above head amounted to Rupees 14,465 as detailed below:—

Items.	Amount.	Remarks.
Loss of Cash. ..	Rs. 551	One portion of this amount, viz., Rupees 24, was realized from the cash chest of the Overseer Ramasawmy, and was ordered to be written off in G. O., No. 1,040, dated 15th June 1872. The loss of the other portion viz., Rupees 527, occurred in the Mettacoody Range, while the money was being conveyed to a sub-station, and was written off under G. O., No. 2,065, dated 9th October, and G. O., No. 2,245, dated 19th November 1872.
Expenditure not provided for and over-charged in accounts	13,914	This amount represents portion of the loss sustained by Government in consequence of defalcations in the Bellary Range connected with the [illegible] and ordered to be written off in G. O., No. 2,119, dated 10th September 1872, and G. O., No. 2,559, dated 9th October 1872.

OBJECTIONABLE ITEMS OF EXPENDITURE.

15. The items which remained undisposed of at the close of the year under the head "Buildings and Roads Branch" are summarized as follow:—

Ranges.	Expenditure without Estimate only. Number of Works.	Expenditure without Estimate only. Amount.	Expenditure in excess of Estimate. Number of Works.	Expenditure in excess of Estimate. Amount.	Expenditure on Original Estimates not commenced. Number of Works.	Expenditure on Original Estimates not commenced. Amount.	Expenditure on Original Estimates commenced but not completed. Number of Works.	Expenditure on Original Estimates commenced but not completed. Amount.
		Rs.		Rs.		Rs.		Rs.
Bellary ...	.....	.....	1	8,087	1	85,024	.....	.....
Presidency ...	.....	.....	.....	.....	.....	.....	1	6,100
Bangalore	.....	.....	1	581	.....	.....	.....	.....
Total ...	.....	.....	2	8,668	1	85,024	1	6,100

16. The usual statement and abstracts connected with these items having already been submitted, it is unnecessary to enter into further details.

PUBLIC WORKS REVENUE.

17. There is a difference of about 25,000 Rupees between the estimate and actual receipts realized by the Public Works Department, which is traceable under three heads "Tolls, dues, etc.," "Sales of produce," and "Sales of buildings, tools and plant, etc." The decrease under the two former heads is owing to the separa-

tion of the Irrigation Accounts in which are included a sum of Rupees 11,602 of the receipts estimated when there was but one set of Public Works Accounts. The excess under the last mentioned head is attributable partly to the profits of the Dowlaishweram Workshop amounting to Rupees 27,000, and partly to sales of buildings in three divisions realizing Rupees 11,000.

(Signed) T. MOSS,
Offg. Controller of Public Works Accounts.

REPORT ON THE APPROPRIATION AND OUTLAY ACCOUNTS OF THE IRRIGATION PORTION OF THE PUBLIC WORKS DEPARTMENT IN THE MADRAS PRESIDENCY FOR THE YEAR 1872-73.

THE Budget grant under ordinary amounted to Rupees 23,25,000 and under Extraordinary to Rupees 11,00,000, making a total of Rupees 34,25,000. But under the authority of the Madras Government and of the Government of India in the orders marginally noted, the Ordinary grant was reduced by Rupees 14,000 and the Extraordinary grant by Rupees 30,000, leaving available Rs. 23,11,000 under Ordinary, and Rupees 10,70,000 under Extraordinary, or a total of Rs. 33,81,000. This was further reduced by Rupees 37,010 (as per margin) to meet expenditure in England, leaving the sum of Rupees 33,43,990* available for expenditure in India. Of this the sum of Rupees 29,74,157† was utilized as will be understood by reference to Part I.

Madras G. O., No. 997C, dated 31st March 1873.
Letter from the Government of India, to the Government of Madras, dated 12th August 1872, No. 230 A. I.

London Supplies.		Rs.
Capital Extraordinary	...	500
Revenue Account	...	36,510
Total...		37,010
* Under Ordinary		22,74,490
,, Extraordinary		10,69,500
Total...		33,43,990
† Under Ordinary		21,91,328
,, Extraordinary		7,82,829
Total...		29,74,157

2. The reduction which appears in the final as compared with the original grant is due to the transfer of Rupees 30,000 noticed in the first paragraph, together with a similar amount transferred to supplement the allotment for Tools and Plant, Extraordinary.

3. The short outlay occurred on the final grants for the following works:—

Works.	Final Grant.	Outlay.	Short Outlay.	Remarks.
	Rs.	Rs.	Rs.	
Extension of Irrigation, Western Delta, Godavery.	1,75,000	1,22,106	52,894	The grant was discovered in November 1872 to be greater than could be utilized.
Do. Eastern Delta...	1,25,000	1,21,025	3,975	In consequence of the late rains in the district earthwork could not be fairly commenced until February 1873. Hence the short expenditure.

Works.	Final Grant.	Outlay.	Short Outlay.	Remarks.
	Rs. 23,670	Rs. 4,906	Rs. 18,773	The work to be done being below the bed of water level in the canal, the progress originally anticipated was not made.
	20,000	411	19,556	Work suspended pending sanction to the Water-Supply Project.
	65,000	18,384	46,616	In November 1872 it was expected that Rupees 20,000 would be required for the work during that year, but the expenditure has been much less than was then anticipated.
	55,000	44,771	11,229	Owing partly to work not being pressed on account of the usual working season having closed, and partly to the grass and fodder crops, also to the grass and fodder crops, also to the grass and fodder crops, also

	Work	Grant.	Outlay.	Short Outlay	Remarks.
	Ordinary Agricultural—Concluded.	Rs.	Rs.	Rs.	
5	Improving channel from Sarapaka tidal creek, Eastern Delta Kistna	10,000	8,457	1,543	The bed of the channel being hard below water mark and numerous springs were met with, kept the cost of water and clearing heavy.
8	Making 6ft head sluice for controlling the flow of water to and from the tanks of the Divi Division, Eastern Delta Kistna	2,700	1,193	1,507	Annual supply not required owing to the large tanks and the kistna and tail ends of the grant in hand to carry the same
9	Restoring the Pedda-cheruvu Tank, Palnad, Kistna	10,000	7,263	2,737	Owing to the change of the work having changed hands for the worse during the year, and to the heavy rains
11	Restoration of the Gootoor Tank, Pennacondah, Bellary.	3,620	1,585	2,035	The non-receipt of the revised estimate for the new waste weir, Rs. 1,800 for earth work, caused a suspension of operations
12	Improving the supply channel to the Seetanaiyalum Tank in the Arkee Jaghire, Polur, North Arcot.	3,900	2,898	1,002	Work could not be proceeded with in consequence of the rains.
13	Improvement of the Polur channel and constructing a dam across the river and head sluice and three masonry falls in the channel—Polur, North Arcot.	6,000	5,100	900	Do. do. do.
17	Improving Allungal channel, Cuddalore, South Arcot.	2,288	1,379	909	The short outlay represents the amount allowed for compensation which was over-estimated.
	Savings from grants for Minor Works.	.....	.....	7,551	
	Unallotted and unavailable portion of grants for works.	....	.....	23,764	
	Total...	....	.....	70,396	

REPAIRS.

Revenue Account and Ordinary Agricultural Works.

			Rs
Original Grant			12,04,739
Final Grant			13,88,595
Outlay ...	Revenue	3,49,360	
	Ordinary Agricultural	9,11,943	12,61,303
		Shortlay ..	1,27,292

8. The excess over the original grant is due to the transfer of Rs. 2,08,855 from the grant for Capital Ordinary Original Works, and the reduction of the total by Rupees 20,260 transferred to Tools and Plant.

9. The short outlay has occurred on the grants assigned to the following districts:—

Districts.	Allotment for Repairs.	Outlay.	Short Outlay.
	Rs.	Rs.	Rs.
Ganjam	30,000	26,620	3,380
Vizagapatam	18,500	17,870	630
Godavery	1,82,665	1,76,563	6,102
Kistna	1,13,000	1,00,427	12,573
Nellore	70,000	58,978	11,022
Cuddapah	23,647	20,106	3,541
Kurnool...	25,500	18,331	7,169
Bellary	51,500	43,963	7,537
Presidency	1,842	1,491	351
Chingleput	94,145	66,972	27,173
North Arcot	1,48,000	1,26,286	21,714
South Arcot	1,12,717	1,18,926	
Salem	86,000	80,402	5,598
Tanjore...	1,55,000	1,49,131	5,869
Trichinopoly	65,000	64,500	500
Coimbatore	77,000	70,737	6,263
Malabar	1,679	1,647	32
Madura	46,000	37,403	8,597
Tinnevelly	86,400	77,917	8,483
Total...	13,88,595	12,58,270	1,30,325
Deduct outlay by Civil Officers	3,033	3,033	3,033
Short outlay	... ..	.....	1,27,292

10. Various reasons are given accounting for the short outlay comprising chiefly—

Difficulty in obtaining work-people and skilled labour.
Presence of excess water.
High flow of river.
Heavy rains.
Allotments made too late in the year.
Late receipt of sanctioned estimates.
Per-centage withheld from contractors until final inspection of works by Range Officers.
Frequent change of Range Officers and Taluq Overseers.
Want of sufficient exertion during working season.
Delay on part of contractors.
Savings on estimates.

ESTABLISHMENT.

		Rs.
Budget Grant ...	Capital, Ordinary	56,000
	Revenue	4,54,800
		5,10,800
Final Grant ...	Capital, Ordinary	56,000
	Revenue	4,40,800
		4,96,800

			Rs.
Outlay ...	Capital, Ordinary		28,561
	Revenue		1,24,294
	Ordinary Agricultural		3,03,300
		Total...	4,56,155
		Short outlay...	40,645

11. The reduction in the original grant as shown in the final grant represents the sum of Rupees 14,000 transferred to Establishment for Ordinary Public Works Buildings and Roads Branch.

Government of Madras, No. 997C., of 31st March 1873.

12. Under this head the charge includes a ratable share of the entire Public Works Establishment exclusive of the Chief Engineer of Irrigation with his establishment. Exclusive of the expenditure (Rupees 62,733) incurred by civil officers, the charge for establishment is 30·82 per cent. on the outlay for works and repairs.

TOOLS AND PLANT.

			Rs
Budget Grant ...	Capital, Ordinary		4,060
	Revenue		19,000
			23,060
Final Grant ...	Capital, Ordinary		13,464
	Revenue		43,874
			57,338
Outlay	Capital, Ordinary		1,62,073
	Revenue		11,082
	Ordinary Agricultural		24,371
		Total...	1,97,526
		Excess outlay...	1,40,188

13. The increase to the final grant is the result of the following transfers :—

		Rs.
From Original Works, Agricultural		14,078
,, Repairs, Agricultural		20,260
		34,338

14. The outlay would have been short of the grant but for the debit of Rupees 1,60,649 to Capital, Ordinary, on account of the floating plant transferred from the Upper Godavery, which was not provided for. It may also be mentioned that as only actual direct charges have been debited to Extraordinary, the ratable portion (Rupees 3,981) of the value of London supplies (Tools and Plant) obtained for the General Stores falling on the outlay under Extraordinary has been debited to Irrigation Ordinary in addition to its own ratable shares.

IRRIGATION AND CANAL COMPANY.

15. The final grant was Rupees 16,305, being Rupees 305 in excess of the original grant against which an outlay of Rupees 9,640 was incurred.

16. The following is a comparative statement of expenditure under this head, commencing with 1868-69 :—

Items.	Outlay, 1868-69.	Outlay, 1869-70.	Outlay, 1870-71.	Outlay, 1871-72.	Outlay, 1872-73.
	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	26,169	28,207	31,714	9,378	3,465
Do. for taking land	2,872	1,743	533	.....	.....
Purchases of land	12,618	10,054	241	2,798	6,175
Total...	41,659	40,064	32,488	12,176	9,640

PROFIT AND LOSS.

17. Under "depreciation of stock" the sum of Rupees 789 was written off to the above head as particularized in the following statement :—

Districts.	Items.	Amount.	Remarks.
		Rs.	
Godavery...	Value of two-thirds barrel of tar.	15	Authority to write off G. O., No. 1,444, dated 11th June 1872.
Kistna ...	Difference between the book value of 43,950 bricks and the amount realized by their sale.	487	Do. No. 1,255, dated 14th May 1872.
Nellore ...	Do. of sundry stores, and the amount realized by their sale.	287	Do. No. 1,282, do. do.

18. Objectionable items of expenditure which remained undisposed of at the close of the year are summarized as follow :—

Ranges.	Expenditure without Estimate and without Grant.		Expenditure without Estimate only.		Expenditure without Grant only.		Expenditure in excess of Estimate beyond prescribed limitation.		Expenditure in excess of grant beyond prescribed limitation.	
	Number of Works.	Amount.	Number of Works.	Amount.	Number of Works.	Amount.	Number of Works.	Amount.	Number of Works.	Amount.
		Rs.		Rs.		Rs.		Rs.		Rs.
Cumbum	....	....	2	683	....	....	....	....	....	....
Nundial	....	....	5	1,948	....	....	....	....	....	....
Wallajah	....	....	....	....	....	....	....	....	1	1,846
Vellore	....	....	2	2,042	....	....	....	....	....	....
Total..	....	....	9	4,673	....	....	....	....	1	1,846

19. The following is a detail of the works included in the above statement :—

			Rs.
Cumbum	Repairing the Budweed tank bund	274	
	Do. breach and sluice of Rungareddy Tank ...	409	... 683
Nundial	Do. Basavapuram Tank	270	
	Do. Kundamaypully Chinnarajoo Tank	494	
	Do. Narrainpooram Nelli Tank	507	
	Do Supply channel of Sungapatam Kollamari tank	250	... 1,948
	Do. Chinna Davalapooram Themmula Tank ..	427	
Wallajah ..	Repairing Cauverypauk Tank	...	1,846
Vellore ...	Repairing the Thoothiput Tank	1,288	
	Do. Nannilumput Tank	754	... 2,042

CAPITAL AND REVENUE RECEIPTS.

20. Under Capital Extraordinary the receipts amounted to Rupees 1,221. Under Revenue to Rupees 48,893 against the final Regular Estimate of Rs. 5,000, and under Ordinary Agricultural, for which no Capital and Revenue Account is kept, to Rupees 6,184.

(Signed) T. MOSS,
Offg. Controller of Public Works Accounts.

No. 194. ORDER THEREON, 13th November 1873, No. 2,761.

ACCOUNT, No. 13.

THE Officiating Controller of Public Works Accounts reviews in the above Reports the Appropriation and Outlay Accounts of Imperial Works for the year 1872-73.

2. The aggregate grant as modified during the year for Military and Civil Buildings, Establishments and Tools and Plant, was Rupees 8,02,000, against which the recorded expenditure is Rupees 7,69,011, exhibiting a short expenditure of Rupees 32,989 as follows :—

—	Expenditure in excess of grant.	Expenditure below grant.
	Rs.	Rs.
Military	31,190	.....
Civil Buildings	.....	56,844
Establishment	.....	28,714
Tools and Plant	6,914	.....
Profit and Loss	14,465	.....
Total...	52,569	85,558
Deduct...	.....	52,569
	.....	32,989

3. The excess outlay under Military is explained to be due to expenditure incurred on account of the Snider Ammunition Factory at St. Thomas' Mount, having under the sanction of the Gove ment of India been debited to the Budget grant for the year without a specific provision of funds. The short outlay on Civil Buildings is stated to be due to the inability to utilize grants which were made available for telegraph buildings.

4. It is observed that the per-centage which the cost of establishments bears to the outlay on works was reduced from 31 in 1871-72 to 26·70 in 1872-73.

5. The variations between grant and outlay under Tools and Plant and the charges which make up the items written off to Profit and Loss are fully explained in paragraphs 13 to 16.

6. Under "Agricultural" the grants as modified during the year and the expenditure were as follow :—

—	Grant.	Outlay.
	Rs.	Rs.
Ordinary	22,74,490	21,91,328
Extraordinary	10,69,500	7,82,829
Total...	33,43,990	29,74,157

7. The amounts by which the expenditure fell short of the grants are as follow :—

	Rs.
Extraordinary	2,20,147
Ordinary	70,306
Repairs	1,27,292

And the explanations in the statements appended to paragraphs 3, 7, and 8 to account for short expenditure will receive the consideration of the Chief Engineer for Irrigation, with a view to his taking such action as may be necessary to ensure more satisfactory results during the current year.

(True Extract.)
(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government.

To District Engineers.
To Major R. B. Kennedy.
To the Chief Engineer for Irrigation.
To the Military Department.
" Revenue do.
" Public, etc., do.
" Officiating Controller of Public Works Accounts.

Exd. S. T. Austin.

Spare Copies

Report on the Appropriation and Outlay Accounts of the Public Works Department Madras Presidency for the year 1872-73.

Imperial Ordinary Public Works

1 The entire Budget grant for the year 1872-73 under the above mentioned head Rupees 7,50,000, which was increased by the subsequent grants in March 1873 to Rupees 8,02,000; the additions of Rupees 52,000 comprising provision of funds for Civil Buildings and Establishments as shewn in the margin

For Civil Buildings Rupees 38,000
Establishments " 14,000

2 Deducting from the total Grand of Rupees 8,02,000 amounts to Rupees 7,69,011, and deducting therefrom the items particularized in the margin the remainder viz Rupees 7,07,865 shews a

Decrease of stocks 2,880
Do in the Presidency Stores 33,486
Do per Returns Ceylon 24,780

Total 61,146

Abstract of Expenditure incurred ... Under ...

Heads of ...	Original Grants	Final Grants	Expenditure	Excess	Saving
Military	Personal Works				
	Salaries				
	Contingencies				
	Allowances				
Establishment					
Contingencies					
Charitable Allowances					
Total					
Add decrease this year					
Deduct increase this year					
Total					
Recoveries on account of Expenditure					
Net Expenditure					
Deficiency					

3 The gross outlay of Rupees 7,62,911 fell short of the grant by Rupees 32,989 as shewn in the foregoing Statement; the causes of variation between final grant and outlay under the several heads are as follows

	Original Grant	Rupees	
Military	Original grant	Rupees	280,000
	Final grant	"	253,564
	Outlay	"	284,121
	Excess outlay	"	30,557

2. The difference between the grant and outlay is accounted for by transfer to supplement grants for Military and Establishment (Civil Expenditure)

3 The excess outlay is due chiefly to the non-provision of a specific allotment for the Under Secretary at Saint Thomas's Mount on which an Expenditure of Rupees 1,000 was incurred in anticipation of sanction to an additional assignment of one

...ous Works Expenditure Budget ...
...which Sanction was ...
...to the Government of India ...
...Re-appropriation Accounts will be ...
...sanctioned by such authority ...
...conveyed in G.O. No. 978 dated ...
...20th January 1875, to consider ...
...Excess Expenditure will be covered ...
...by Appropriation. The Gross differences ...
...between Original Grants for, and outlay ...
...on Works are so claimed in each ...
...in the following abstract

Civil Buildings { Original grant Rupees 65,500 / Final grant " 65,500 / Outlay " 63,277 / Excess on Outlay " 2,223 / Saving on Outlay " 4,723

6. The Excess over the original Grant is owing chiefly to an additional requirement of Rupees 38,000 having been sanctioned by the Government of India at the close of the financial year for Telegraph Buildings. This additional grant was not anticipated and of the allotment of Rupees 33,859 for the Telegraph Office at Madras Rupees 15,889 ...

...Caused ...

...caused owing to delay in the submission of Plans and Estimates

Repairs

Military { Original grant Rupees 220,000 / Final grant " 242,436 / Outlay " 243,069 / Excess on Outlay " 633

7. The difference of Rupees 22,436 between the two grants is due to transfers of funds from Original Works Military. The Excess outlay is small and requires no Explanation

8. The outlay of the years compared with that of previous years and shown in the following Table

1868-69	1869-70	1870-71	1871-72	1872-73
188,262	183,110	223,005	223,485	243,069

Civil Buildings { Original grant Rupees 4,500 / Final grant " 5,606 / Outlay " 3396 / Excess on Outlay " 2,210

9 Transfers of funds from Original Works will account for the excess of Outlay over the Original grant. The saving which is this year 220 comprises small amounts which were not awarded for by estimates

10 The outlay of the year as compared with that of previous four years is as follows

	68-69	69-70	70-71	71-72	1872-73
Original Buildings					
Telegraphs	29	20	994	425	169
Roads	1001	2380	1528	2430	3221
Total	1030	2400	2522	2855	3390

Establishment

Original grant Rupees		68,000
Final grant	"	182000
Outlay { Military 139430 Civil 15506 }	"	153,286
Saving on outlay		28,714

11 The Original grant was increased to the extent of Rupees 114,000 during the year by a transfer from the grant for Establishment

Irrigation

Irrigation Ordinary Charges has been regulated by proportion against the Gross Outlay on Works and the ground saving under Establishment has been credited to the head Original to the extent above shown

2 The percentage which the Government charges bear to the outlay on New Works and Repairs Imperial by Departmental Agency is 26.70 the percentage for 1871-72 under the same head having been 31.

Land Revenue Works

Original grant Rupees		12,000
Final grant	"	16,000
Outlay	"	22,914
Excess outlay	"	6,914

3 The addition of Rupees 4,000 to the Original grant was by transfer from the grant for Original Works Military to meet a portion of the cost of Lucknow Supplies but insufficient provision was made for

[illegible] [illegible] [illegible] caused
the excess shown noticed

Exhibit (C)

The changes under the above
head are connected to the items
as detailed below.

Items recommended

Office

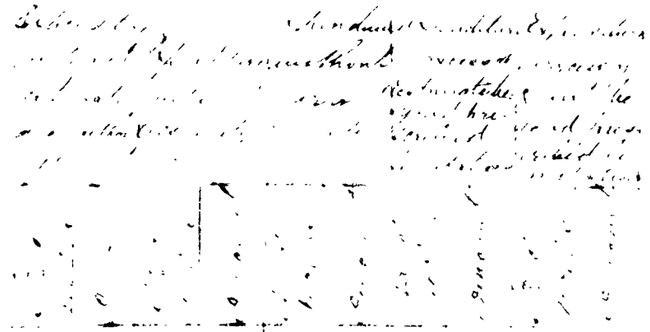
(One portion of this amount is
balance remaining from the
Grant for the Eastern Telegraph Office
[illegible] the remainder
is for the erection of
a Gold Standard Laboratory
at the Mint, Sydney, and
the Purchase of Standards
of Measure for the Colonies.)

Expenditure recommended

(The amount recommended for this item
is chargeable to the Eastern Telegraph
Account and is connected with the
ordered to be written off by Minute
of Treasury 8/12 and C.G.O. for 2059 dated
December 1872.

Objectionable Items of Expenditure

15. The items which remained unauthorized at the close of the year
under the head "Buildings and Repairs" are summarized
as follows.



A. Telegraph Office
B. [illegible]
C. [illegible]
D. [illegible]

16. The amount debited to Telegraph
Services already been
[illegible] [illegible]
[illegible]

17

Table Finds Income

There is a difference of about £5,000 taken between the estimated and actual Receipts. Realize the Table Finds Department is incurring liabilities under the name of the Sales Branches and Exchanges, which will be increased under the new system according to the calculations of the above Accountants. These liabilities are not included in the figures of the Receipts estimated above. These liabilities have to be defrayed out of the Receipts estimated above. These liabilities are not included in the figures of the Receipts estimated above. These liabilities are not included in the figures of the Receipts estimated above.

Sales Branches and Exchanges, which will be increased under the new system according to the calculations of the above Accountants. These liabilities are not included in the figures of the Receipts estimated above. These liabilities have to be defrayed out

Gen no: 276 P.W. 535 - 73/3

Encls: in a letter from the Offg Controller of P.W. Accts to the Secy to Govt P.W. Department dt 30 Septr 1873 — No. 406/2

Report on the Appropriation and Outlay Accounts of the Irrigation portion of the Public Works Department in the Madras Presidency for the year 1872-73.

The Budget Grant under Ordinary amounted to Rupees 23,23,000 and under Extraordinary to Rupees 11,00,000, making a total of Rupees 34,23,000. But under the authority of the Madras Government and the Government of India (as the under-marginally noted, the Ordinary Grant was reduced by Rupees 1,40,000 and the Extraordinary Grant by Rupees 70,000 leaving Rs 30,000 having available under Ordinary and Rupees 10,70,000 under Extraordinary; or a total of Rupees 33,81,000 which was further reduced by Rupees 37,010 as per margin) to meet expenditure in England, leaving the amount available for expenditure Rupees 33,43,990

Madras (P.W.) letter dated 31st March 1873
Government of India (Finance) letter to the Government of Madras dated 1st August 1872 No 230 AI

Under Ordinary Rs 27,440
" Extraordinary 10,70,000
10,97,440

London Office Capital Extraordinary Rs 300
Finance Account 26,710
27,010

in India. Of this the sum of Rupees 29,741-37 * was utilized as will be under stood by reference to Part I.

* Under Ordinary Rupees 21,913-28
" Extraordinary " 7,828-09
29,741-37

2. The reduction which appears in the final as compared with the original grant is due to the transfer of Rupees 30,000 noticed in the 1st para together with a similar amount transferred to supplement the allotment for Roads and Part Extraordinary.

3. The short outlay occurred on the final grants for the following works.

Works	Final Grant	Outlay	Short Outlay	Remarks
Extension of Irrigation Western Delta Godavery	1,75,090	1,22,106	52,894	The grant was discovered in October 1872 to be more than could be utilized.
Do Eastern Delta	1,25,000	1,21,025	3,975	The commencement of the intermediate lines in the Eastern South main could not be carried on commenced until January 1873 hence the short expenditure.
Sloping down the Banks of the main Canal from Southern flank of the Anicut and enlarging the head of main & main flow Sluices to Tondamalla	23,679	4,906	18,773	The work to be done being below the level of Water in the Canal the full amount originally anticipated was not made.

4. The foregoing unexpended balances under Works

to be considerably short of the Grant, the expenditure on the Original Grant was correspondingly reduced and hence the short outlay under this head. The actual direct charges only under Extraordinary have been included

Original Grant

Capitation, Contingency, Revenue Account and Ordinary Original Grant.

Original Grant ——— Rs 373200

Final Credit ——— " 351902

Outlay { Capitation " 174,770 / Revenue ——— 32,737 / Ordinary Original Grant — 99,340 } " 281,056

Short outlay 70,846

The annual grant shows a reduction of the original Grant by Rupees 22,298 which amount consists of the following two portions of funds.

Saving in Capitation ——— Rs 208,850

Ordinary Grant ——— " 14,078

Total outlay under Ordinary Original Grant " 2,000

Balance 22,298

The causes of the outlay are explained

account for the outlay under Establishment Charges, which is 2.32 per cent on the outlay in this case would upon a detailed examination by the Divisional Forest Establishment with the entire cost of the Divisional Forest Officer and his Assistant and the Ranger Establishment and the Staff Clerks charges are the charges are to be distributed equally under the Capitation Charges.

Extraordinary

——— Rs 2,000

——— " 5,000

——— " 1,000

Total outlay 48,131

The amount granted under original Grant 22,298 was transferred from Capitation Charges to Ordinary Original Grant and the Ordinary Original Grant was increased by the amount transferred from the Capitation Charges and the Ordinary Original Grant was increased by the amount transferred from the Capitation Charges and the portion thereof not required was surrendered under the outlay under Ordinary Original Grant

explained in the following statement.

No. in the Schedule	Work	Grant	Short outlay	Short outlay	Remarks
	Irrigation Estimates				
4	Head sluice of the Supply Project including cottah masonry dam and head sluice across Cauvery at Grand Anicut	11,323	9,883	2,440	The short outlay is the unexpended balance of the amount provided for the work
5	Improvement of the Trichinopoly Branch Canal	32,123	31,270	1,353	
10	Cutting a new channel from Grand Anicut to the head of the irrigation of Punnai at Tanjore	4,000	1170	2830	The entire amount provided in the Estimate for the work was placed at the disposal of the Collector who has reported that the work is complete and the amount expended
	Revenue				
1	Construction of new distributary channels at the head of the Cauvery Mettur Project	2,250	1,450	1,200	Short due to delay in receipt of sanction to the Estimate

No. in the Schedule	Work	Grant	Short outlay	Short outlay	Remarks
	Irrigation Estimates sanctioned				
1	Improvements to the main channel of the Eastern Delta, Cauvery	2,000	467	1,533	In consequence of time required for preliminary explorations to the following works not expended.
2	Improvements to the Coleroon Anicut to the Tidal Head Regulator Eastern Delta, Cauvery	10,000	8,137	1,863	Works of the channel about 4' below high water mark numerous springs were found which kept the channel full of water and delayed the works
9	[illegible] to the Grand Anicut	2,900	1,198	1,307	Amount unrendered mainly to the late breaches of the River and to the work being of the petal in hand to convey the stone
10	Widening the Vadda channel Eastern Delta	10,000	7,263	2,737	Owing to the change of the North channel of the River Cauvery during the year, and to the heavy rains
11	Restoration of the Vadlur Tank Supply channel	5,620	1,588	2,032	The inefficiency of the sum allowed in the Estimate for the new work, owing to excess rainfall over the year's expenditure.
12	Improving the existing channel to the Lower Coleroon Anicut to the Tidal Head	3,900	2898	1002	Work could not be proceeded with in consequence of the rains
13	Improvement of the Vadur channel and construction of new across the branch and head sluices with masonry Falls in the Lower Coleroon Anicut	6,000	5,100	900	Do Do Do

No in the Schedule	Work	Grant	Outlay	Short Outlay	Remarks
17	Improving Channel Channel Embankment South Coast	2288	1370	900	Residual outlay represents the amount allowed for suspensions which was not eliminated
	Variations transferred from Minor Estimates		7231		
	Unallotted and unavailed portions of Grants transferred		2297		
	Total		7231		

Revenue

Revenue accrued under Ordinary Agriculture Works

Original Grant		12,00,000
Final Grant		12,88,803
Outlay	Revenue 349360	12,61,303
	Ordinary Agriculture 911743	
Short outlay		12729

8 The excess over the Original Grant is due to the transferring Rs. 208885 from the Grant for Capital Ordinary Original Works, and the reduction of the total outlay Rs. 20256 transferred

transferred to Roads and Plant

9. The short outlay has occurred on the grants assigned to the following Districts.

Districts	Allotment for Expenditure	Outlay	Short outlay
Ganjam	20,000	16,620	3,380
Vizagapatam	18,500	17,870	630
Godavari	18,00,000	17,93,898	6,102
Kistna	1,13,000	1,11,427	1,573
Nellore	13,000	1,958	11,042
Cuddapah	12,000	8,659	3,341
Bellary	25,000	17,861	7,139
Anantapur	1,10,000	1,01,673	8,327
Kurnool	1,500	1,144	356
Nellore	46,500	44,143	2,357
Chingleput	1,28,000	1,26,282	1,718
South Arcot	1,30,000	1,18,000	12,000
Tanjore	1,50,000	1,49,632	368
Trichinopoly	1,50,000	1,43,970	6,030
Madura	1,30,000	1,29,997	3
Tinnevelly	1,00,000	99,977	23
Malabar	1,000	1,000	
South Canara	4,50,000	4,47,703	2,297
Nilgiris	8,400	8,400	
Total	38,25,900	36,12,793	1,13,107
Add outlay on Revenue Works	3,000	3,000	
Short outlay			1,10,107

10 Various reasons are given accounting for

...ers the short outturn comprising chiefly

(2) Inefficient supervision obtaining work people and [illegible]

Excess of excess water

Miscellaneous

Sickness

Allowances made too late in the year

Late receipt of revised Estimates

Contingencies including extra contractors' outturn in shed

of work in hand at superintendence

Frequent changes of Engineers Officers and Subordinates

Want of sufficient overtime during working season

Labour by extra contractors

Savings on Estimates.

Establishment

Budget Grant	Capital Ordinary	Rs. 5,000	
	Revenue	" 4,75,800	
			4,80,800
Final Grant	Capital Ordinary	" 56,000	
	Revenue	" 4,40,800	
			4,96,800
Outlay	Capital Ordinary		58,201
	Revenue		1,41,[illegible]
	Extraordinary Agricultural	" 30,[illegible]00	
	Total	" 4,29,155	
Short outlay		" 40,[illegible]45	

Government of India's Memorandum

11. The estimates in the Original grant as shown in the Revised Grant represents the amount Rs. 1,14,000 transferred to Establishment from Ordinary Public Works Buildings and Roads Branch.

12. Under this head the items included under the orders of the outturn Public Works Establishment exclusive of the Chief Engineer Irrigation with his Establishment. Exclusive of the expenditure (Rs. 6,27,253) incurred by Executive Officers, the charges for Establishment 1930-32 per cent and the outlays for Works and Repairs

Tanks and Plant

Budget Grant	Capital Ordinary	Rs. 4,000	
	Revenue	" 19,000	
			23,000
Final Grant	Capital Ordinary	" 13,404	
	Revenue	" 43,834	
			57,238
Outlay	Capital Ordinary		1,62,[illegible]3
	Revenue		11,0[illegible]3
	Extraordinary Agricultural		[illegible]
	Total		1,[illegible]
Excess outlay			1,40,18[illegible]

13. The increase to the [illegible] grant is the result of the following transfers.

From Original Charges Agricultural ——— Rs. 14,075
" Repairs —— do —— [illegible]

[illegible]

14 The outlays would have been debited to the grant but for the debit of Rs 1,800 to Capital Estimates on account of the Planting Grant transferred from the Office Establishment which were not provided for. It was also mentioned that as the actual total charges have been debited to Extraordinary the relative portion (charged) of the various Departments (Public Works and Marine) debited to the General Charges during the Outlays under Extraordinary has been debited to various Divisions in addition to the usual debitable items

Irrigation and Navigation

15. The original grant was Rs 12,000 having been increased by the excess of the original Grant against which are outlays of Rs 9,610 [illegible] was incurred.

16. The following is a comparative statement of expenditure under this head, commencing with 1868-69.

Items	Outlay 1868-69	Outlay 1869-70	Outlay 1870-71	Outlay 1871-72	Outlay 1872-73
Establishment	[illegible]	[illegible]	2,174	1,278	2,462
Do Contingent	[illegible]	[illegible]	238	"	"
Tools & Plant	[illegible]	[illegible]	241	198	178
Total	[illegible]	[illegible]	82,188	1,476	2,640

Depreciation.

17. The item "depreciation of Stock" Rs [illegible] per cent was written off to the above head as particularised in the following statement.

Particulars	Items	Amount	Remarks
Extraordinary	Difference between Stock [illegible]	12	Authority to write off Rs 1444 dated 11th June 187[illegible]
Contra	Difference between the Stock [illegible] and the amount realised by their sales	1 87	—— Do —— " 1872 " 12th April
Millions	[illegible] to cover the amount realised by their sales	287	—— Do —— " 1872 " do

18. Objectionable items of expenditure which remained undisposed of at the close of the year are summarized as follows

Ranges	Expenditure without estimate and without Fund	Expenditure without Fund sanction	Expenditure without Fund sanction	Expenditure in excess of estimate and without Fund sanction	Expenditure in excess of estimate beyond the powers of re-appropriation	Expenditure in excess of estimate but within the powers of re-appropriation
	No. of Works / Amount	No. of Works / Amount	No. of Works / Amount	No. of Works / Amount	No. of Works / Amount	No. of Works / Amount
Coimbatore	" "	1 583	" "	" "	" "	" "
Cuddalore	" "	1 1748	" "	" "	" "	" "
Nilgiris	" "	" "	" "	" "	" "	" "
Salem	" "	2 2450	" "	" "	" "	1 18 10
Total	" "	4 4781	" "	" "	" "	1 18 10

19. The following is a detail of the Works included in the above statement.

Coimbatore	Repairing the Bridged Tank Bund	Rs. 274	Rs. 681
	Do. Breaching Channel to Pungareddy Tank	" 407	
Cuddalore	Repairing Periyanahanam Tank	" 270	1948
	Do. Kundamayipally Thinnayapoo Tank	" 494	
	Do. Sluice to the Vellar Tank	" 807	
	Do. Supplying channel to Vellar Tank	" 350	
	Do. Channel and Bund to Thimmala Tank	" 407	
Nilgiris	Repairing Bowery Tank Tank		184
Salem	Repairing the Periyeri Tank	" 1388	2042
	Do. Vanilumpet Tank	" 764	

(11)

Capitals and Revenue Receipts.

20. Under Capitals Extraordinary the receipts amounted to Rs. 1921. Under Revenue to Rs. 48,893 against the final Regular Estimate of Rs. 5000, and under Ordinary Agricultural for which no Capitals and Revenue Account is kept to Rs. 3184.

Asst.

Offg. Controller P.W. Accounts

G.O. No. 2761-13th Nov 73

P.W. 5557/73

Enclosure in a letter from the Controller P.W. Accounts to the Secretary to Government P.W.D. dated 30 September 1873 No 4062

Office of the Controller of Public Works Accounts,
Fort Saint George, 30 September 1873

No. 4062

From
The Offg. Controller of P.W. Accounts
To
The Secretary to Government,
Public Works Department,
Fort Saint George.

Sir,

I have the honor to submit two Reports on the Annual Appropriation and Outlay Accounts relating the one to the "Buildings and Roads" Branch and the other to the "Irrigation" Branch of the Public Works

Works Department of the
Madras Presidency for the
Year 1872-73.—

2. The Schedules for
are in the Press and will
be forwarded when ready.—

3. The Reports on
"Provincial" and "Local
Fund" outlay will be sub=
=mitted in due course.—

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

Offg: Controller of P.W. Accounts.

Ack

M. D.

No. 2761

Rec. of the Madras Govt.

Read the following:-

From the Accountant General, H. L. No. 4062 of 30 Sept 73

The Officiating Comptroller of Public Works accounts receives in the above Reports the Appropriation and Outlay Accounts of Imperial Works for the year 1872-73.

The aggregate grant as modified during the year for Military and Civil Buildings, Establishments and Roads and Plant, was Rs 8,02,000 against which the receipts

P. D. 18 Dec 1873
Secy. to Govt. Mad. Pub. Dept.
C. No. 5357.
The Officiating Comptroller of Public Works.

Sir,

I am directed by Govt. to forward the accompanying Report of the Madras Public Works Department for the year 1872-73.

2. I am to request that you will submit to Govt. a Report on the Annual Administration of Military Works relating to Buildings & Roads & Bridges & Roads under the P. W. Dept.

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

Secy. to Govt.

expenditure is (Rs 7,69,911) exhibiting a short ex-penditure of Rs 32,989 as follows:-

	Expenditure in excess of grant.	Expenditure below grant.
Military	31,190	"
Civil Buildings	"	56,844
Establishment	"	28,714
Tools and Plant	6,914	"
Profit and Loss.	14,465	"
	52,569	85,558
	Deduct	52,569
		32,989

The excess outlay under Military is explained to be due to expenditure incurred on account of the Snider Ammunition Factory at St Thomas' Mount, having under the sanction of the Government of India been debited to the Budget grant for the year without a specific provision of funds. The short outlay on Civil Buildings is stated to be due to inability to utilize grants which were made available for Telegraph Buildings.

It is observed that the percentage which the cost of Establish-ments bears to the outlay on works was reduced from 31 in 1871-72 to 26.70 in 1872-73.

The variations be-tween grant and outlay under Tools and Plant, and the

charges which make up the items written off to Profit and Loss are fully explained in Paras 13 to 16.

Under "Agricultural" the grants as modified during the year, and the expenditure were as follows:-

	Grant	Outlay
Ordinary	22,74,490	21,91,328
Extraordinary	10,69,380	7,82,829
	33,43,870	29,74,157

The amounts by which the expenditure fell short of the grants are as follows:-

Extraordinary Rs	2,20,147
Ordinary ——— "	70,306
Repairs ——— "	1,27,292

And the explanations in the statements appended to Paras 3, 7 and 8 to account for short expenditure will receive the consideration of the Chief Engineer for Irrigation with a view to his taking such action as may be necessary to ensure more satisfactory results during the current year.

GWW

2
District Engineers ✓
Mirpur Khas ✓
Chief Engr for Irrn ✓
Mkt Section ✓
Rev Section ✓
Public Works ✓
15 Cents — ✓

Drafted with Sh. Copies 26/11/73

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Govt. of India, Madras

PUBLIC WORKS.

1. District Engineers

Dates

Recd. Encl 2

Ans 13th Nov. No 2761

Nos 192 & 194

Superintendents and Station Accounts of Imperial Works for 1872-73.

Forwarding orders on the above Superintendents' Accounts & returning the Superintendents' Station Accounts for 1872-73

8-193-94.