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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 172-1724-173	89-90	Press / Mis.
Dated	10-1-	1873.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department,
10th January 1873.

Read the following papers :—

No. 172. Proceedings of the Government of India, Public Works Department, (Account—General,) dated Simla, 30th September 1872, Nos. 841—2 A.—G. :—

Orders on the Madras Appropriation Account for 1871-72.

Read the following—

Note by Lieut.-Colonel P. P. L. O'CONNELL, R.E., Officiating Accountant-General, Public Works Department, on the Madras Appropriation Account for 1871-72, *No.* 1,564 *G, dated Simla, 5th September* 1872.

	Rs.
The total Ordinary Imperial Grant assigned to Madras for 1871-72, excluding Railways, was	29,57,640
Against which the outlay has been	24,27,967
Leaving a short expenditure of	5,29,673

The following abstract in which the grants and outlay of the year are exhibited by heads of service will show the heads under which the short outlay has occurred :—

—	Grant.	Outlay.	Short outlay.	Excess.
	Rs.	Rs.	Rs.	Rs.
Military—				
Works	2,20,000	2,10,667	9,333	...
Repairs	2,20,000	2,23,485	...	3,485
	4,40,000	4,34,152	5,848	...
Agricultural, Ordinary—				
Works	2,94,200	2,38,317	55,883	...
Repairs	12,00,000	11,22,500	77,500	...
State outlay on Guaranteed Irrigation Works	55,800	12,176	43,624	...
	15,50,000	13,72,993	1,77,007	...
Other Services—				
Civil Buildings ... {Works	1,36,000	32,310	1,03,690	...
{Repairs	4,000	2,855	1,145	...
Establishment	8,40,000	5,89,994	2,50,006	...
Tools and Plant	70,000	61,759	8,241	...
Profit and Loss	...	3,513	...	3,513
London (Invoices)	...	33,647	...	33,647
	10,50,000	7,24,078	3,25,922	...
Total...	30,40,000	25,31,223	5,08,777	...
Less reduction in grant by transfers to other Provinces ... ... 27,000 (Rs.)				
Do. for expenditure in England ... 55,360				
	82,360	...	...	...
Less reduction in outlay for decrease in stock 7,321				
For outlay in England 95,935				
	...	1,03,256	...	...
	29,57,640	24,27,967	5,29,673	...

Thus it will be seen that the short outlay has occurred chiefly under the following heads:—

	Rs.
Original Works—	
Civil Buildings	1,03,690
Agricultural, Ordinary	1,77,007
Establishment	2,50,006

2. Under Original Works, Civil Buildings, the short outlay is chiefly due to the grant of Rupees 1 lakh* for Telegraph Office at Madras not having been utilised owing to the plans and estimates for the building not having been submitted and sanctioned.

* *N.B.*—This grant was reduced during the course of the year to Rupees 50,000 by transfers to other works.

3. Under Agricultural, Ordinary, the short outlay of $1\frac{3}{4}$ lakhs falls under the following heads:—

	Rs.
Works	55,883
Repairs	77,500
State outlay on Guaranteed Irrigation Works	43,624
Total...	1,77,007

Under works the short outlay is distributed over the grants for several works, of which the following are the chief:—

——	Grant.	Outlay.	Short outlay.
	Rs.	Rs.	Rs.
Channel with subsidiary works for the better supply of Buddour and Alloor land, Kistna	25,000	19,021	5,979
Improvement to the supply-channel, and constructing a dam across the Polai	11,650	5,650	6,000
Chembrumbaukum Tank Project	66,500	33,948	32,552
Minor Works	1,75,000	55,685	1,19,315
Other Works	16,050	15,787	263
	2,94,200	1,30,091	1,64,109
Deduct outlay on works not provided for in Budget.			
Madras Water-supply Project ... ... Rs. 80,994			
Other Works .. .. ,, 27,232			
	...	1,08,226	1,08,226
Total...	2,94,200	2,38,317	55,883

The cause of the short outlay requires explanation.

4. The short outlay of Rupees $\frac{3}{4}$ lakhs on Agricultural repairs is ascribed to the following causes:—

	Rs.
Short outlay due to late allotments and to savings in estimates, specially those for the maintenance of canals	10,799
Short outlay due to presence of water in the canals, scarcity, late sanctions to estimates, and late allotments	20,121
Short outlay due to changes amongst Range Officers and Taluq Overseers.	8,718
Short outlay due to unwillingness of villagers to undertake works, and to delays in the completion of works commenced by such agency ...	13,875

5. However satisfactory this explanation of the short outlay may be, it is necessary to note that year by year the expenditure on Agricultural repairs falls short of the allotment assigned for the purpose, notwithstanding the representations made by the Government of Madras as to the insufficiency of that allotment. On this point reference is solicited to the following abstract showing the grants and outlay for Agricultural repairs for 1867-68:—

——	Grant.	Outlay.	Short outlay.	
	Rs.	Rs.	Rs.	
1867-68	10,75,000	* 10,00,418	74,582	* Excludes outlay on famine relief works.
1868-69	10,75,000	* 10,16,257	58,743	
1869-70	10,94,344	10,72,519	21,825	
1870-71	12,00,000	11,36,486	63,514	
1871-72	12,00,000	11,22,500	77,500	

6. The short outlay of Rupees 43,624 against the grant for State outlay on Guaranteed Irrigation Works, Madras, is chiefly due to the abolition during the year, as suggested by the Government of India, of the appointment of Consulting Engineer for Guaranteed Irrigation Works.

7. Under Establishment the deficient charge is Rupees $2\frac{1}{2}$ lakhs. This is due not to savings in establishment caused by abolition of appointments, or to vacancies, but to a re-adjustment of the charges between Imperial, Provincial, and Local Funds.

8. On this point I may observe that while in previous years Local Funds were debited with only 10 per cent. for Establishment for outlay on works and repairs chargeable to those funds in the present year, the debit was, on the suggestion of the Government of India, and with the sanction of the Government of Madras, made in the ratio of the outlay incurred. In like manner Provincial Funds were charged for Establishment on the same principle, the debit in this case being based on the orders of the Government of India. The result was that the debits to the several funds were as follows as compared with the Budget provision:—

——	Budget provision.	Debit.	Difference.	
			More.	Less.
	Rs.	Rs.	Rs.	Rs.
Imperial, Extraordinary	2,63,000	1,97,131	...	65,896
Do. Ordinary	8,40,000	5,89,994	...	2,50,006
Provincial	1,63,660	1,81,191	17,531	...
Local Funds	7,17,050	9,60,923	2,43,873	...
Total...	19,83,710	19,29,239	...	...

9. The debit to Local Funds especially has, it will be seen, been considerably in excess of the Budget provision. But that the debit is only a proper

proportion of the total charge for Establishment will be seen from the following table:—

	Debit for Establishment.	Outlay on Works and Repairs.	Percentage.
	Rs.	Rs.	
Imperial, Extraordinary	1,97,131	5,63,857	35
Do. Ordinary	5,89,994	18,30,133	32
Provincial	1,81,191	6,60,219	27
Local	9,60,923	31,65,967	30
Total...	19,29,239	62,20,176	31

The charge against Imperial, Extraordinary, is, it will be seen, proportionately higher than the charge against the other funds. This is due to the amount under the former, including an item of Rupees 58,891 for Survey Establishment which, under the orders of the Government of India, was allowed to be debited to Loan Funds. Excluding this amount, the percentage is reduced to 24.

10. Referring now to the Extraordinary grant for Irrigation Works, the results are as follows:—

	Works.	Establishment.	Plant.	Total.
	Rs.	Rs.	Rs.	Rs.
Grant	15,75,000	2,00,000	20,000	17,95,000
Outlay	5,63,857	1,97,131	6,532	7,67,520
Short outlay	10,11,143	2,869	13,468	10,27,480

Thus it will be seen that about two-thirds of the grant for Extraordinary Irrigation Works has remained unutilized. An abstract of the explanation furnished by the Controller shows that it is due to the following causes:—

	Grant.	Outlay.	Short outlay.
Short outlay due to want of sanctioned plans and estimates.	Rs.	Rs.	Rs.
1.—Nooskoolia Project	50,000	...	50,000
2.—Cauvery and Vennaur Head-works	1,50,000	...	1,50,000
3.—Perryaur Project	1,00,000	...	1,00,000
Short charge against grant caused by the outlay having been debited to the ordinary grant.			
4.—Madras Water-supply Project	1,00,000	...	1,00,000
Short outlay occasioned by delay in sanction to estimates.			
5.—Extension of irrigation in Western Delta of Godavery...	3,00,000	63,995	2,36,005
6.— Do. of do. in Eastern Delta	2,00,000	95,233	1,04,767
Short outlay occasioned by carelessness in drawing up contracts, general laxity in laying out and supervising works, and neglect in issuing instructions for guidance of contractors.			
7.—Anicut across the Vellaur	1,00,000	34,254	65,746
Short outlay due to imprisonment of contractors.			
8.—Streeviguntum Anicut Project	1,75,000	98,949	76,746
Other works	4,00,000	2,71,426	1,28,574
Total...	15,75,000	5,63,857	10,11,143

Proceedings of the Madras Government, Public Works Department,
10th January 1873.

I may add that the Government of Madras reported the probability of the short outlay during the year.

11. Under Establishment, Extraordinary, it will be seen that the grants and outlay are in accord, although the grant for works has been considerably underspent. The agreement is due to the debit to Loan Funds under the sanction* of the Government of India of the charges, aggregating Rupees 58,891, for Survey Establishment noted in the margin.†

* No. 55 A—G, dated 21st December 1871, survey for Rooskoolia Project.
No. 529 A—G, dated 18th August 1871.

† Surveys for Godavery Delta Works.
Do. for Unnumella Tank.
Do. for Kistna Delta Works.
Do. for Perryaur Works.
Do. for Tambrapoorney.

12. The entire expenditure during the year on Extraordinary Irrigation Works may be thus summarised:—

	Outlay of 1871-72.					
	Amount of sanctioned Estimate.	Outlay to end of 1871-72.	Works.	Establishment.	Plant.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Works in the Delta of the Godavery	23,85,440	4,81,839	1,59,228	37,986	5,968	2,03,182
Do. Kistna	13,79,333	9,35,456	83,309	24,422	341	1,08,072
Do. Pennair	4,20,060	3,35,333	80,000	8,835	30	88,865
Palandorai Anicut across the Vellaur River	1,98,235	71,087	34,254	7,108	193	41,555
Regulating works in the Tanjore District	2,15,290	1,47,267	1,03,854	14,242	...	1,18,096
Anicut across the Tambrapoorney river	8,31,600	6,57,044	98,949	23,393	...	1,22,342
Investigating Perryaur Project	...	...	4,263	...	...	4,263
Surveys	...	...	...	58,891	...	58,891
Establishment under Direction and Account... ...	...	...	...	22,254	...	22,254
Total...	...	...	5,63,857	1,97,131	6,532	7,67,520

I may add that the charges for Direction and Account and the Surveys ought properly to be distributed by projects. The Controller has been directed to have this done.

It should also be added that the amounts shown above as estimated cost of the works and actual outlay to end of 1871-72 do not include charges for Establishment and Plant. I submit that it will be desirable for the future that estimates should include both charges as distinct items of work, and that they should be sanctioned accordingly.

13. To complete the agricultural portion of this Note, I add the list of the principal works executed during the year from the Ordinary Agricultural grant :—

—	Amount of Estimate.	Outlay to end of 1871-72.	Grant, 1871-72.	Outlay, 1871-72.
	Rs.	Rs.	Rs.	Rs.
Channel with subsidiary works for the better supply of Buddamond Alloor lands	46,420	22,096	25,000	19,121
Restoring the Peddacunchurla Tank	23,730	4,788	5,000	5,000
Chembrumbaukum Tank Project	4,14,000	2,72,077	66,505	33,948
Restoration of Gootloor Tank	60,500	51,867	...	3,345
Madras Water-supply Project	12,25,558	10,47,721	...	80,994

14. Proceeding now to details, in which the figures for the Extraordinary Irrigation grant will be excluded, the following abstract will show the extent to which the Budget-Estimate for Original Works proved a reliable indication of the actual operations of the year.

	Military.			Civil Buildings.			Agricultural, Ordinary.			Total.		
	No.	Grant.	Outlay.	No.	Grant.	Outlay.	No.	Grant.	Outlay.	No.	Grant.	Outlay.
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
Works provided in the Budget on which expenditure was incurred.	15	1,45,000	1,33,577	3	25,000	16,164	7	1,19,200	74,406	25	2,90,200	2,24,147
Do. do.	1	25,000	.....	1	1,00,000	....	...	.....	.....	2	1,25,000	.....
	6	.....	44,896	6	.....	12,009	21	.....	1,08,226	42	.....	1,65,131
Works not provided in the Budget on which outlay was incurred	15	.....										
Minor Works ...	...	50,000	32,194	...	10,000	4,137	...	1,75,000	55,685	...	2,35,000	92,016
Total...	...	2,20,000	2,10,667	...	1,36,000	32,310	...	2,94,200	2,38,317	...	6,50,200	4,81,294

15. Thus it will be seen that of the total outlay on Original Works, about one-third, or Rupees 1,65,131, has been spent on works for which no provision was made in the Budget-Estimate under Ordinary. But of this amount, about one-half, or Rupees 80,994, was spent on the Madras Water-supply Project, for which provision was made under Extraordinary, but which the Government of India declined to be allowed to be debited to that head. Of the balance of the outlay, Rupees 28,947 was expended on new works commenced during the year, while the remainder, or Rupees 55,190, was spent in completing works in progress from previous year. The re-appropriations of Budget credits for all these works have been sanctioned by competent authority.

Proceedings of the Madras Government, Public Works Department,
10th January 1873.

16. The following is a list of the principal works, other than Agricultural, executed during the year :—

—	Amount of Estimate.	Outlay to end of 1871-72.	Grant, 1871-72.	Outlay, 1871-72.
	Rs.	Rs.	Rs.	Rs.
Improvements to Barrack latrines, Bellary ...	17,110	16,497	3,799	3,151
Family quarters, with out-houses, at Bellary ...	43,500	29,999	8,400	8,399
Guard-room with wash-house and privy for Barracks at Bellary	16,560	14,175	4,060	8,177
Improving supply of water to Cantonment of Bellary	69,300	79,708	....	12,264
Hospital for 28 females of European Infantry, Bellary	38,000	38,590	...	2,531
Main-guard, wash-house, cook-room and privy of ditto	25,260	21,717	9,930	7,450
Lawrence Asylum buildings, Ootacamund ...	...	8,80,717	30,000	25,721
Barracks, etc., for two Field Batteries, St. Thomas' Mount	2,05,010	1,60,177	40,000	40,000
Two male pavilions for hospitals for troops, Bangalore	1,82,060	1,82,069	...	213
Extending the Southern Range of stabling to the Remount Depôt, Oossoor	27,200	20,786	...	2,000
Supplying water, drainage, etc., etc., to quarters for Ordnance Subordinates, Madras ...	44,500	43,971	...	476
Alterations and improvements to the Government Gas-works, Fort St. George	11,205	12,892	...	2,851
Do. do. to the Mint buildings for the Offices of Clothing Board, Medical Stores, etc., Madras	15,320	15,113	...	[illegible],113
School-room for adults of European Infantry, Bangalore	22,000	14,170	...	14,170
Soojee Mill and Bakery at Bangalore	86,743	87,399	...	536

17. As regards the outlay on repairs, the only point calling for remark is the large sum, Rupees 45,015, paid as compensation to Military and Medical Subordinates in lieu of accommodation. Details of the charge on this account were called for in the Budget Orders for 1872-73, but they have not been received as yet.

18. The original estimates for Imperial Works completed during the year have, on the whole, proved reliable indications of the actual cost of the projects. On this point reference is solicited to the following abstract :—

—	No.	Original Estimate.	Actual cost.
		Rs.	Rs.
Works completed for less than original estimate.			
Military	12	3,42,120	3,35,208
Agricultural	3	11,600	11,825
	15	3,53,720	3,47,033
Works completed for more than original estimate.			
Military	1	10,680	12,809
Agricultural	4	59,110	68,5[illegible]
	5	69,790	81,464
Grand Total...	20	4,23,510	4,28,[illegible]

19. The chief works completed during the year are as follows:—

—	Original Estimate.	Final Estimate.	Cost.
	RS.	RS.	RS.
Double latrines for European Infantry, Bellary	17,140	17,140	16,497
Additions to the Mint buildings for Clothing and Medical Stores Department, Madras	15,320	15,320	15,113
Additions and improvements to Government Gas-works, Fort St. George	10,680	11,205	12,892
Drains in Native Infantry Lines at Royapooram	35,550	35,550	32,649
Supplying water-drainage, etc., etc., to quarters for Ordnance Subordinates, Madras	44,500	44,500	43,971
Two male pavilions of hospital, Bangalore	1,82,060	1,82,060	1,82,060
Workshops for European Infantry at Cannanore	14,300	14,300	13,625
Cutting the Pombay channel from the northern end of the Pennair Anicut	45,400	51,400	51,634

20. The outstanding balances in Madras are decidedly moderate. The amounts are as follows:—

—	At end of year.				At commencement of year.
	Irrigation.	Provincial and Local.	Imperial.	Total.	
	RS.	RS.	RS.	RS.	RS.
Dr.—					
London Invoices, Ordinary ...	...	...	33,647	33,647	...
Stock	54,884	51,161	1,61,734	2,67,779	2,75,100
Stock purchases and sales ...	...	...	192	192	2,332
Miscellaneous advances ...	1,457	22,570	446	24,473	24,991
Civil Officers	...	18,246	...	18,246	9,553
Cr.—					
Deposits	19,805	62,755	...	82,560	53,634

21. The receipts from Public Works Revenue, Miscellaneous, have amounted to Rupees 60,707, against a Budget-Estimate of Rupees 50,000. The details are as follows:—

—	Realised in Public Works Department.	Realised in Civil Department.	Total.
	RS.	RS.	RS.
Tools, dues, fees, fines and refund	11,076	5,204	16,280
Rents of buildings	17,601	...	17,601
Sales of produce	822	158	980
Sale of buildings, old material and tools and plant ...	25,908	18	25,926
Total...	55,407	5,380	60,787

Rup[illegible] the[illegible] previ[illegible] been sa[illegible]

22. The *direct* receipts from Irrigation Revenue during 1871-72 in Madras have been as follows:—

—	Receipts from Navigation.	Sales of Canal produce.	Total.
	RS.	RS.	RS.
Eastern Delta Godavery Canals	18,086	631	18,717
Western ,, ,, ,, ...	20,974	298	21,272
Kistna ,, ,, ,, ...	7,565	1,830	9,395
	46,625	2,759	49,384
Budget-Estimate,...	...	...	45,000

RESOLUTION.—It is observed that of the short outlay of Rupees 5¼ lakhs against the Ordinary Imperial grant for 1871-72, about Rupees 1¾ lakhs falls under the head Agricultural, namely:—

	RS.
Works	55,883
Repairs	77,500
State outlay on Guaranteed Irrigation works	43,624
Total...	1,77,007

2. As regards the short outlay on repairs, the Government of India would be glad to receive an explanation as to the particular causes which have led to the allotment for that head of service having been underspent for a series of years. On this point attention is invited to the particulars given in paragraph 5 of the Note by the Accountant-General.

3. The balance of the short outlay against the Ordinary Imperial grant is satisfactorily explained in the Note on the Appropriation Account.

4. The particulars now furnished explain to a certain extent the cause of the large balance of Rupees 10,27,483 of the Extraordinary grant for Irrigation Works not having been spent. On this subject the attention of the Government of Madras should be drawn to the remarks contained in Public Works Department letter No. 625 I, dated 30th July 1872.

5. A separate communication will be addressed to the Government of Madras regarding the charges for compensation in lieu of house-rent referred to in paragraph 17 of the Note by the Accountant-General.

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.E.,
Secy. to the Government of India.

(Signed) B. E. B[illegible]olonel,
In charge of the [illegible] Dept. at the Presidency.

No. 271.

No. 172A. NOTE *by the Acting Chief Engineer for Irrigation.*

IN paragraph 2 of Resolution by the Government of India, Nos. 841-2 A-G, dated 30th September 1872, explanation is called for relative to the particular causes which have led to the allotments for Agricultural Repairs having been underspent for a series of years.

2. From a reference to paragraph 5 of the Officiating Accountant-General's letter, it will be observed that the percentage of short outlay on the allotments has been as per margin, or the short outlay has ranged from 2 to 7 per cent. on the allotments.

1867-68	...	6·94 per cent.
1868-69	...	5·46 ,, ,,
1869-70	...	2· ,, ,,
1870-71	...	5·3 ,, ,,
1871-72	...	6·46 ,, ,,

3. The official year terminates in the very middle of the working season, and as it is impossible to work out fully thousands of petty works by a particular day, or to measure and pay for the works executed up to date at the very busiest period of the year, the wonder is, not that the expenditure has fallen short, but that it has approximated so closely to the allotments, and this the more when the stringency of the rules relative to appropriations is considered.

4. The following are a few of the more prominent causes of short outlay on particular works under the head of Repairs:—

1*st.*—A late harvest, which draws away the labor from Public Works, especially the labor through the agency of which Public Works of the nature of Agricultural Repairs must necessarily be undertaken, and which renders it impossible to obtain earth for bank repairs;

2*nd.*—A late monsoon or untimely rain which keeps the channels in fresh later than usual and prevents the commencement of channel clearances;

3*rd.*—Opposition from villagers often displayed relative to the channel clearances, and to the excavation of earth for repairs to banks in which the villagers conceive they are not personally interested, because the stream irrigates lower, or drains higher lands, though in point of fact the repair of the banks is undertaken to protect the lands through which the streams pass from being flooded;

4*th.*—Failure on the part of petty contractors;

5*th.*—Outbreaks of sickness among workmen; and

6*th.*—Illness of members of the department, and changes amongst Range Officers and Subordinates which frequently occur towards the end of the official year which terminates at a season regarded as the most favorable for quitting India on account of the approach of the hot weather.

5. Something may perhaps be done towards the desired end by a more careful administration on the part of some of the Superintending Engineers, but, if the official terminated with the calendar year at the end of which Agricultural Repairs are necessarily at a stand-still in most of the districts, there would be less difficulty in working more closely up to the allotments, for work executed could be paid for fully or nearly so; but so long as the official year terminates in the middle of the working season, it will be impossible to work very closely up to the

Proceedings of the Madras Government, Public Works Department,
10th January 1873.

allotments under the present system of appropriations, but were appropriations to the amount of 5 or 7½ per cent. above allotments permitted, it is probable that, even with the official year terminating as it now does, the full allotments would be expended or perhaps be exceeded at most by one or two per cent.

FORT ST. GEORGE,
14th Nov. 1872.

(Signed) R. F. OAKES, Major, R.E.,
Acting Chief Engineer for Irrigation.

No. 173. ORDER THEREON, 10th January 1873, No. 89.

ACCOUNT, No. 21.

SUBMITTED for the information of the Government of India, with reference to paragraph 2 of their Resolution communicated with order No. 841-2 A. G. of 30th September.

2. The short outlay on Agricultural Repairs has varied from 7 to 2 per cent. on the allotments of the last five years; and it appears to His Excellency the Governor in Council to be fully accounted for by the operation of the rules regarding appropriations. The entire amount of Agricultural Repair Funds is apportioned among the several districts of the Presidency at the commencement of the official year, and transfers made from one to the other as reports of their requirements or short expenditure are received. But as each district is bound to keep within its own allotment, the total outlay necessarily falls within the aggregate allotment; appropriations to the extent of 7½ per cent. in excess of District Officers' shares of the Agricultural allotment should therefore pass unchallenged by the Controller, and their credits be similarly extended, to admit of the entire grant being fully availed of.

3. This Government does not attach much importance to the fact of the official year terminating on the 30th March as necessarily affecting the expenditure on Agricultural Repairs. It can only be through mismanagement of Supervising Officers, and misunderstandings on the part of Executive Officers, that the expenditure is so affected, and the remedy needed is better administration on the part of the former.

(True Extract.)

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

No. 174. (Docket No. 90, dated 10th January 1873.)
COPY of the above forwarded to the Government of India.
(True Extract.)

Colonel, R.E.,
Secretary to Government.

Exd. T. O'Connor.

Note by the Ag. Chief Engineer for Irrigation

In para 2 of Resolution by the Government of India No. 841-2A-G dated 30th September 1872 explanation is called for relative to the particular causes which have led to the allotments for Agricultural repairs having been underspent for a series of years.

2 From a reference to para 5 of the Officiating Accountant General's letter it will be observed that the percentage of short outlay on the allotments has been as per margin or the short outlay has ranged from 2 to 7 per Cent on the allotments.

1867/68	6.94 per Cent
1868/69	5.46
1869/70	2
1870/71	5.3
1871/72	6.46

3. The Official year terminates in the very middle of the working season and as it is impossible to work out fully thousands of petty works by a particular day or to measure and pay for the works executed upto date at the very busiest period of the year, the wonder is, not that the expenditure has fallen short but that

that it has approximated so closely to the allotments and the more when the stringency of the rules relative to appropriations is considered.

5. The following are a few of the more prominent causes of short outlay on particular works under the head of Repairs.

1st A late harvest which draws away the labor from Public Works, especially the labor through the Agency of which Public Works of the nature of Agricultural repairs must necessarily be undertaken, and which renders it impossible to obtain earth for bank repairs.

2nd A late monsoon or continuely rainy which keeps the channels in fresh later than usual and prevents the commencement of channel clearances.

3rd Opposition from Villagers often displayed relative to the channel clearances and to the excavation of earth for repairs to banks in which the Villagers conceive they are not personally interested because the stream irrigates lower or drains higher lands: though in point of fact the repair of the banks is undertaken to protect the lands through which the streams pass from being flooded.

4th Failure on the part of petty Contractors.

5th Outbreaks of sickness among Workmen.

6th Illness of Members of the Department and changes amongst Range Officers and subordinates, which frequently occur towards the end of the Official year which terminates at a season regarded as the most favorable for quitting India on account of the approach of the hot weather.

5. Some thing may perhaps be done towards the desired end by a more careful administration on the part of some of the Superintending Engineers, but of the Official terminated with the Calendar year at the end of which Agricultural repairs are necessarily at a stand still in most of the Districts these

there would be less difficulty in working
up more closely upto the allotments, for
work executed, could be paid for fully
or nearly so. but so long, as the Official
year terminates in the middle of the
working season it will be impossible
to work very closely upto the allot-
=ments under the present system of
appropriations, but, were appropriations
to the amount of 5 or 7½ per Cent above
allotments permitted, it is probable
that, even with the Official year
terminating as it now does, the full
allotments would be expended or
perhaps be exceeded at most by one
or two per Cent.

Fort St. George
14th November 1872

A. F. A. Major R.E.
Asst. Chief Engineer for Irrigation

To

The Secretary to Government
Public Works Department
Fort St. George

in Council to be fully

Public Works 1872 Department
Proceedings for Canny
Dam
The Actg Chief Engr
for Irrigation
To the Secretary
to Govt P.W.D.
No 271.
Dated 16th
Recd 16th Nov-72
Recd 18th
Encln: Nos
No 89 90 10 Copy 173.
Explanation
relative to the
causes which have
led to the allotment
for Apl repairs
having been under-
spent for a series
of years

No 1728
Nov 72

From
The Secy to the Govt of India
Public Works Department
No 841-2 A.G. dated 30th Sept 1872
for Irrigation
Forwarded (Forwarded No 271 dated 14th Nov 1872)

No 89

Proceedings of the Madras Government
Under date the 7th November 1872.

Read the following
Letter from the Secy to the Govt of India
Public Works Department
No 841-2 A.G. dated 30th Sept 1872
for Irrigation

Submitted for the information of the Government of India with reference to para 2 of their Resolution communicated with order No 841. 2. A.G. of 30th September.

The short outlay on Agricultural Repairs which exhibited a tendency to increase 5 per cent on the allotments of the last five years, and which appears to His Excellency the Governor in Council to be fully

accounted for by the
operation of the Rules
regarding appropriations.

The entire amount of
Agricultural Repair Funds
is apportioned among
the several Districts of
the Province at the
commencement of the
official year, and transfers
made from one to the
other as reports of their
requirements or short
expenditure are received.
Each Agricultural District
is bound to keep within
its respective allotment, the
total outlay precisely
falling within the aggregate

allotments appropriations
to the extent of 7½ per
cent in excess of District
Officers' Boards of the
Agricultural allotments
should therefore be
unchallenged by the Con-
troller and their credits
be similarly extended
to admit of the entire
grant being fully availed
of.

This Government
does not attach much
importance to the fact
of the official year ter-
minating on the 30th of
March as necessarily
affecting the expenditure
via Agricultural Repairs.
It can only be through
mismanagement of the
supervising Officers, an

misunderstanding on the part of Executive Officers, that the existing clauses are to be affected, and the remedy needed to better administration on the part of the former An official year ending on the 30th June the middle of the Calendar year would undoubtedly be convenient for purposes of Agricultural Account but these must yield to other considerations

Docket No 90 of 1873.

Copy of the above forwarded to the Govt of India

Depr 16/1/73 Lett

Despatch

The official year should be the Calendar year as we have long since advocated. Whether or not the former or alter it to be so.

I submit this pro forma reply

170
16 1/2 - Dupl
to ch. Engr for Irrign
& Engineers
Controller
Revl Depr Depr 16/1/73.

Forwarding copy of Govt. relating to the Short Expenditure on Agricultural works.

Nos. 5225 & 5647

Govt. of {1872} Madras.

PUBLIC WORKS.

To the Chief Engr for Irrigation and To the Secretary to the Govt of India

Dated

Recd. Encl. 1

G. O., 10th Jany 1872, No. 89-90.

Nos. 172, 173 & 174

Madras Appropriation Account for 1871/72. Passing Orders on the Resolution of the Govt of India on the Madras Appropriation Account for 1871/72 & on the note by the Chief Engr for Irrigation explaining the cause of Short Expenditure on Agricultural Repairs.