M.R.O. 1—10,006—28-2-50

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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No. / B.P. No.	2916-17	Press / Mis.	C876
Dated	13-10-	195	

Not to be folded or roughly handled

No. 303. Read the following endorsement of the Officiating Controller of Public Works Accounts, dated Madras, 25th August 1874, No. 4,576 :—

REPORT ON THE APPROPRIATION AND OUTLAY ACCOUNT OF THE PUBLIC WORKS DEPARTMENT, MADRAS PRESIDENCY, FOR THE YEAR 1873-74.

Imperial Ordinary, Public Works, Buildings and Roads Branch.

THE original grant was Rupees 7,66,000, but by a withdrawal of Rupees 50,000 from the Civil portion and an addition of Rupees 17,000 to the Military portion of the grant, the final grant at the end of the year stood at Rupees 7,33,000, including Rupees 15,000 intended for expenditure in England. Against this final grant the expenditure incurred was Rupees 6,95,886, but deducting for expenditure in England, and taking into account the fluctuation in stock balance, etc., the net debit on account of expenditure in India was Rupees 6,71,325, so that, as compared with the net grant (Rupees 7,18,000) for expenditure in India, the outlay in India was Rupees 46,675 short of the amount sanctioned.

2. MILITARY—*Original Works.*—Under this head the original grant was Rupees 2,50,000, the final grant Rupees 2,66,700, and the outlay Rupees 2,69,461. Fifteen works were brought forward in the Budget, and of these the following were not undertaken :—

Item 4.—Improvements to Barracks, Hospitals, and other buildings at Poonamallee.

Item 10.—New range with butts for the Native Infantry at Mangalore.

Item 15.—Stables for the Commissariat Mules at the Presidency.

The grant for the first item was transferred by the Local Government to meet the cost of a temporary hospital at Poonamallee, the second work was not undertaken owing to delay in getting a site, and the third work was deferred pending decision of the question whether the shelter proposed for mules was actually necessary. Of the other twelve works the progress may be said to have been fair. On four* of them the expenditure exceeded the Budget grant, but only in one case (Item 9†) was the estimate exceeded owing to omissions and insufficient provision. On the other eight works the outlay was short of the grant in each case.

* Items 1, 6, 7 and 9.
† New range with butts for the Native Infantry at Mangalore.

3. MILITARY—*Repairs.*—The expenditure (Rupees 2,59,703) has exceeded the Budget grant (Rupees 2,50,000) by Rupees 9,703, and is higher than the outlay in any one of the previous five* years. But the expenditure can hardly be objected to on the ground that it is higher than in previous years, for in respect to buildings of a temporary or semi-permanent character, the outlay on repairs increases steadily, and it must be remembered that this head (Repairs) includes all payments for house-rent and compensation for inferior quarters to Military and Medical subordinates.

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

4. Civil Buildings—*Original Works.*—Under this head the original grant was Rupees 66,950, the final grant Rupees 13,049, and the expenditure Rs. 21,016. The final grant does not however include Rupees 8,710 mentioned by the Government of India in letter, No. 15 AB, of 13th January 1874, (G. O., No. 154, of the 23rd idem,) as the amount within which necessary expenditure may be returned as authorized excess expenditure over the grant. Of the outlay of Rupees 21,016 above mentioned Rupees 12,970 was on Telegraph buildings and Rupees 8,076 on Post Office buildings. In addition to Major works, Minor works under these* heads have also been detailed in Part III. in case it should be necessary to have such information in the Local Public Works Secretariat and in the Office of the Accountant-General, Public Works Department.

* Telegraph
Postal.

Telegraph Buildings.—The Telegraph Office at Bellary was completed at a cost of Rupees 17,914, against an estimate of Rupees 17,890. No outlay during the year appears for the Telegraph Office at Madras, which work is in abeyance owing to difference of opinion as regards accommodation. Outlay was incurred in collecting materials; but, as the materials were transferred to other works, no charge appears against the item; indeed, there is a reduction of expenditure, owing to transfer of materials charged to the work in previous years. The Telegraph Office at Negapatam in the Tanjore District, estimated to cost Rupees 12,500, was completed by an expenditure of Rupees 13,201. The slight excess over estimate is due to increase in rates for brick-work and to some additional wood-work not provided for. This work does not appear in the Budget for 1873-74, as its completion was expected in 1872-73.

Post Office Buildings.—The Budget contained no specific allotment for individual works, but it may be mentioned that a Post Office at Caroor in the Coimbatore District was completed during the year at a total cost of Rupees 5,070, the expenditure of the year being Rupees 755, and the estimate Rupees 5,075. A similar building, estimated to cost Rupees 5,330, was also completed at Vythery in the Wynaad; the total outlay was Rupees 5,284, the expenditure of the year being Rupees 84. Two smaller Post Offices were completed, one in Chingleput and the other at Sattoor in the Tinnevelly District. Both were commenced in the previous year, and cost the former Rupees 1,579 and the latter Rupees 1,500. The other works do not call for special notice.

5. Civil Buildings—*Repairs.*—The outlay under this head has been Rs. 3,996 (Rupees 823 on Telegraph buildings and Rupees 3,173 on Postal buildings) against the final grant of Rupees 4,751. There is nothing calling for remark under this head.

6. *Establishment.*—The charges under this head amount to Rupees 1,24,996,* or at the rate of 22·6 per cent. on the outlay on works and repairs, aggregating Rupees 5,54,206. The Establishment charges were distributed in accordance with the orders quoted in the margin. As remarked by the Government of India, Public Works Department, in Resolution No. 406-7 A G, of the 8th June 1874, (Government Order, No. 1,927, of the 17th July 1874,) the arrangement "gives immense trouble in accounts," and it may be added here that since the closing of the books of 1873-74 mistakes in respect to debits have been discovered which will have to be rectified by write-back entries in the books of 1874-75. The cost of the entire establishment will be found reviewed in the report on local funds outlay.

* Military	...	Rs.	1,19,082
Civil Buildings	...	,,	5,914
Total...		,,	1,24,996

No. 199 of 24th March 1873.
,, 973 of 28th ,,
,, 164 of 24th July ,,

7. *Tools and Plant.*—The outlay has been Rupees 15,811* under this head against the Budget provision of Rupees 42,200. With effect from 1873-74 the charges under this head are made directly to the heads of service actually benefited and not distributed ratably over all heads as used to be done in previous years. This change was sanctioned by Government in G. O., No. 2,094, dated the 22nd August 1873.

* Military ...	...	...Rs.	15,097
Civil Buildings ...	...	... ,,	714
Total...		,,	15,811

It is a matter of regret that the altered rule referred to cannot be applied to Tools and Plant charged in the accounts of the Public Works Store Department and kept available for issue to the department generally as wants arise. On this subject the Government has been recently addressed, *vide* this office letter, No. 3,103, of the 13th July 1874.

8. *Profit and Loss.*—The charge of Rupees 873 under this head represents the value of Imperial Stores lost in the Steamer *Dhoolia*. The present adjustment was sanctioned by Government in G. O., No. 1,630, of the 17th June 1874.

9. *Public Works Revenue.*—In the Budget the revenue was estimated at Rupees 62,000, but in the Regular Estimate it was estimated at Rupees 82,600. The actual receipts have been Rupees 99,529, and compared with the Regular Estimate the items stand thus:—

—	Regular Estimate.	Actuals.
	Rs.	Rs.
Tolls, dues, etc.	5,300	5,239
Rents of buildings	17,500	16,302
Sales of produce	600	462
Sales of buildings, old materials, and Tools and Plant	59,200	77,535
Total...	82,600	99,529

The great excess or difference occurs in the last item which includes the profit (Rupees 18,435) arising from the working of the Dowlaishweram Factory, not anticipated in drawing up the estimates.

10. The following items remained classed as "objectionable" at the close of the year:—

Expenditure in excess of estimate beyond prescribed limitation.

	Rs.
I.—Improving the supply of water to the Cantonment of Bellary ...	36,483
II.—Converting the old Cavalry Saddle-rooms into quarters for Staff Serjeants at Trichinopoly	362

Expenditure in excess of grant beyond prescribed limitation.

	Rs.
III.—Re-roofing Nos. 4, 5 and 7 Blocks of Barracks for European Infantry at Bellary	4,634
IV.—Barracks for one Field Battery in Horse Artillery Lines at the Mount	711
V.—Substituting timber for asphalte flooring in the married men's quarters at Wellington	1,761

The first is the only item requiring notice. A supplementary estimate was reported some time ago as under preparation, and is perhaps now before the Government. The total grant for the year amounted to Rupees 20,500, and the outlay was Rupees 21,021 or Rupees 521 in excess of grant.

MADRAS,
25*th August* 1874.

(Signed) T. MOSS,
Offg. Controller of P.W. Accounts.

FORWARDED to the Secretary to Government, Public Works Department, for the information of Government.

(Signed) T. MOSS,
Offg. Controller of P.W. Accounts.

No. 304. ORDER THEREON, 13th October 1874, No. 2,916.

ACCOUNT, No. 24.

WITH the above endorsement the Controller submits his report on the Appropriation and Outlay Accounts for the year 1873-74 under "Imperial Ordinary, Buildings and Roads."

2. The sum originally assigned to the Presidency was Rupees 7,66,000, but the Government of India subsequently withdrew Rupees 50,000 from the grant for Civil Buildings, and increased the Military Works grant by Rupees 17,000. The final grant, exclusive of provision for expenditure in England, amounted to Rupees 7,18,000, against which the outlay was Rupees 6,71,325, or Rupees 46,675 less than the amount sanctioned.

3. The outlay, as compared with final grant under each head, is shown below:—

Heads of Service.	Final grant.	Outlay.
Military.		
Original Works	Rs. 2,66,700	Rs. 2,69,461
Repairs	2,50,300	2,59,703
	5,17,000	5,29,164
Civil Buildings. (Postal, Telegraph, etc., Buildings.)		
Original Works	15,049	21,046
Repairs	4,751	3,996
	19,800	25,042

Heads of Service.	Final grant.	Outlay.
	Rs.	Rs.
Establishments	1,54,000	1,24,996
Tools and Plant	42,200	15,811
Profit and Loss	...	873
Increase of Stock	...	65,083
Increase in London Invoices	...	9,175
	7,33,000	7,70,144
Less reduction of grant to meet Expenditure in England	15,000	...
Less expenditure in England	...	98,819
Net grant for and outlay in India	7,18,000	6,71,325

4. In regard to Original Works Military, circumstances necessitated departure from the Budget programme, and four of the works originally entered for execution were postponed in favor of others considered to be more urgently required. Good progress was, as a rule, made with those works which were undertaken. Upon the representation of this Government the original assignment was increased by the Government of India, and the expenditure at the end of the year amounted to Rupees 2,69,461 against a total grant of Rupees 2,66,700.

5. The Military Repair grant was also well utilized, the expenditure having been in excess of the outlay of any one of the previous five years. The explanation advanced by the Controller does not seem to account satisfactorily for the enhanced outlay. The Public Works Department do not usually build temporary or semi-permanent structures. The real cause is probably due to the fact that under the District Engineer system more particular attention was paid to the repair of Military Buildings than was practicable under Superintending Engineers.

6. Under Civil Buildings, Original Works, the expenditure was also in excess of the reduced grant, the Government of India having late in the year withdrawn a large portion of the assignment made to this Presidency for utilization elsewhere. It is not understood how it is that no expenditure has been recorded against the Telegraph Office at Madras, as the buildings were in progress last year.

7. The outlay under Repairs Civil Buildings calls for no remark.

8. The cost of establishment works out to a percentage of 22·6 on the outlay on works, which may be considered a very moderate charge. The system under which Establishment charges are distributed is under reconsideration in the Financial Department. The charges on account of Tools and Plant were particularly small, the outlay having fallen considerably short of the grant, but it is only now that the Government are made aware of the extent to which this occurred. Had timely intimation been given, arrangements could have been made for the profitable utilization of the funds on other objects. The Controller's reference, dated 13th July 1874, as to the distribution of charges for Tools and Plant in connection with the Public Works Store Department has been separately disposed of.

9. The debit to "Profit and Loss" needs no special notice.

10. The actual receipts, as compared with the Budget and Regular Estimates, are shown below :—

	RS.
Budget Estimate	62,000
Regular Estimate	82,600
Actuals	99,529

The large difference is explained to be owing to unanticipated profits arising from the operations of the Dowlaishweram Factory.

11. It is observed with reference to the Bellary Water Supply Project, the expenditure on which is classed as objectionable by the Controller, that the attention of the District Engineer was called to the subject in paragraph 8 of G. O., No. 1,943, dated 25th July 1874, and he will be again instructed to hasten the submission of the revised estimates with other necessary documents. The grant applied for on account of the work during the current year has been withheld pending final orders on the subject. The other items do not call for special remark in this place.

(True Extract.)

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

No. 305. (DOCKET No. 2,917, dated 13th October 1874.)

COPY of the above forwarded to the Government of India.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

Exd. E. C. Shunker.

Spare Copies

7A

Report on the Appropriation and Outlay Account of the Public Works Department, Madras Presidency for the year 1873-74.

Madras 25th August 1874.

Imperial Ordinary. Public Works.

Buildings and Roads Branch.

The original grant was Rs. 766,000 but by a withdrawl of Rs. 50000 from the civil portion and an addition of Rs. 17000 to the Military portion of the grant the final grant at the end of the year stood at Rs. 733000 including Rs. 15000 intended for expenditure in England. Against this final grant the expenditure incurred was Rs. 695886 but deducting for expenditure in England and taking into account the fluctuation in stock balance & the net debit on account of expenditure in India was Rs. 671,325, so that as compared with the net grant (Rs. 718000) for expenditure in India the Outlay in India was Rs. 46675 short of the amount sanctioned.

2. Military. Original Works. Under this head the original grant was Rs. 251000; the final

final grant Rs. 266700 and the Outlay Rs. 269461 — Fifteen works were brought forward in the budget and of these the following were not undertaken.

Item 4. Improvements to Barracks, Hospitals and other buildings at Poonamallee.

" 10. New Range with Butts for the Native Infantry at Mangalore.

" 15. Stables for the Commissariat Mules at the Presidency.

The grant for the first item was transferred by the Local Government to meet the cost of a temporary Hospital at Poonamallee; the second work was not undertaken owing to delay in getting a site and the third work was deferred pending decision of the question whether the shelter proposed for Mules was actually necessary. Of the other twelve works the progress may be said to have been fair. Our four* of them the expenditure exceeded the budget grant but only in one case (item 7) was the estimate exceeded owing to omissions and insufficient provision. On the other eight works the outlay was short of the grant in each case.

* Items 1, 6, 7 and 9

* New Range with Butts for the Native Infantry at Mangalore Bellary?

Bellary Item 9 for the [illegible]

3. Military Repairs. The expenditure (Rs. 259703) has exceeded the budget grant (Rs. 250000) by Rs. 9703 and is higher than the Outlay in any one of the previous five years. But the expenditure can hardly be objected to on the ground that it is higher than in previous years for in respect to buildings of a temporary or semi permanent character the outlay on repairs increases steadily and it must be remembered that this head (Repairs) includes all payments for House rent and compensation for inferior quarters to Military and Medical subordinates.

1868/69.	Rs. 188262
1869/70.	" 183110
1870/71.	" 223005
1871/72.	" 223485
1872/73.	" 243069.

4. Civil Buildings. Original Works. Under this head the original grant was Rs. 66950 the final grant Rs. 15049 and the expenditure Rs. 21046. The final grant does not however include Rs. 8710 mentioned by the Government of India in letter No. 15 A.B. of 13 January 1874 (G.O. No. 154 of the 23d idem) as the amount within which necessary expenditure may be returned as authorized excess expenditure over the grant. Of the Outlay of Rs. 21046 abovementioned Rs. 12970 was on Telegraph Buildings and Rs. 8076 on Post Office buildings. In addition to

Major

Major Works, Minor works under these* heads have also been detailed in Part III in case it should be necessary to have such information in the Local P. W. Secretariat and in the Office of the Accountant General P. W. Department.

*Telegraph Postal.

Telegraph Buildings. The Telegraph Office at Bellary was completed at a cost of Rs. 17914 against an estimate of Rs. 17590. No outlay during the year appears for the Telegraph Office at Madras on which work is in abeyance owing to difference of opinion as regards accommodation. Outlay was incurred in collecting Materials but as the Materials were transferred to other works no charge appears against the item, indeed there is a reduction of expenditure owing to transfer of Materials charged to the work in previous years. The Telegraph Office at Negapatam in the Tanjore District estimated to cost Rs. 12520 was completed by an expenditure of Rs. 13201. The slight excess over estimate is due to increase in rates for brick work and to some additional work not provided for. The work does not appear in the Budget for 1873-74 as its completion

completion was expected in 1872-73.

Post Office Buildings. The Budget contained no specific allotment for individual works, but it may be mentioned that a Post Office at Caroor in the Coimbatore District was completed during the year at a total cost of Rs. 5070, the expenditure of the year being Rs. 755 and the estimate Rs. 5075. A similar building estimated to cost Rs. 5330 was also completed at Veythery in the Wynaad, the total outlay was Rs. 5284, the expenditure of the year being Rs. 84. Two smaller Post Offices were completed one in Chengleput and the other at Sattoor in the Tinnevelly District. Both were commenced in the previous year and cost the former Rs. 1579 and the latter Rs. 1500. The other works do not call for special notice.

5. Civil Buildings. Repairs. The outlay under this head has been Rs. 3996 (Rs. 823 on Telegraph Buildings and Rs. 3173 on Postal Buildings) against the final grant of Rs. 4751. There is nothing calling for remark under this head.

6. Establishment. The charges under this head amount to Rs. 124996* or at the rate

* Military 119082
Civil Buildings 5914
Total Rs. 124996

rate of 22.6 per cent on the outlay on Works and Repairs aggregating Rs. 554,206. The establishment charges were distributed in accordance with the orders quoted in the margin.× As remarked by the Govt of India, P. W. Department, in Resolution No. 406-7, A. G. of the 8th June 1874 (G. O. No. 1927 of the 17th July 1874) the arrangement gives immense trouble in Accounts and it may be added here that since the closing of the books of 1873-74 mistakes in respect to debits have been discovered which will have to be rectified by write-back entries in the Books of 1874-75. The cost of the entire establishment will be found resumed in the report on Local funds Outlay.

× No. 179 of 26th March 73
No. 973 of 28th March 73
No. 164 of 24th July 73

7. Tools and Plant. The outlay has been Rs. 15811* under this head against the Budget provision of Rs. 42,200. With effect from 1873-74 the charges under this head are made directly to the heads of service actually benefitted and not distributed rateably over all heads as used to be done in previous years. This change was sanctioned by Government in G. O. No. 2094 dated the 22nd August 1873.

Military	15097
Civil Buildings	714
	15811

It is a matter of regret that the altered rule referred to cannot be applied to Tools and Plant charged in the Accounts of the P. W. Store Department and kept available for issue to the Department generally as wants arise. On this subject the Govt has been recently addressed, vide this Office letter No. 3103 of the 13th July 1874.

8. Profit and Loss. The charge of Rupees 8.73 under this head represents the value of Imperial Stores lost in the Steamer Dhooka. The present adjustment was sanctioned by Govt in G. O. No. 1620 of the 17th June 1874.

9. Public Works Revenue. In the Budget, the Revenue was estimated at Rs. 62000 but in the Regular Estimate it was estimated at Rs. 82600. The actual receipts have been Rs. 99529 and compared with the Regular Estimate, the items stand thus.

	Regular Estimate	Actuals
Tolls, Dues, &c.	5300	5230
Rents of Buildings	17500	16302
Sales of Produce	600	462
Sales of Buildings, old Materials and Tools and Plant	59200	77535
Total	82600	99529

The great excess or difference occurs in the last item, which includes the profit (Rs. 18435) arising from the working of the Dowlaiswaram Factory

Factory not anticipated in drawing up the Estimates.

10. The following items remained classed as objectionable at the close of the year.

Expenditure in excess of Estimate beyond prescribed limitation.

I. Improving the supply of water to the Cantonment of Bellary — Rs. 36483

II. Converting the Old Cavalry Saddle rooms into quarters for Staff Serjeants at Trichinopoly — Rs. 362

Expenditure in excess of grant beyond prescribed limitation.

III. Reroofing No. 4, 5 and 7 blocks of Barracks for European Infantry at Bellary — Rs. 4654

IV. Barracks for one field Battery in Horse Artillery Lines at the Mount — Rs. 711

V. Substituting Timber for Asphalte flooring in the married men's quarters at Wellington — Rs. 1761

The first is the only item requiring notice. A supplementary Estimate was reported some time ago as under preparation and is perhaps now before the Govt. The total grant for the year amounted to Rs. 20500 and the Outlay was Rs. 21021 or Rs. 521 in excess of grant.

(Signed) T. Moss.
Offg. Controller of
P. W. Accounts.

5 15A

No. 4576 Madras 25 August 1874.

Forwarded to the Secretary to Govt. P. W. Department for the information of Government.

[signature]
Offg. Controller of
P. W. Accounts.

P. W. 1874 Departm
Ans of Govt for Octr

No 5345.

From
The Offg Controll
Public Works
Fort Saint G

To The Secretary to
Public Works

Dated 25th } Augus
Received 26th }

No 4576

E.C. No: 2916. 13-10-7

Forwards Report on
Appropriation and ou
Account of the Publ
Works Department
Madras Residency
for the year 1873/74
Buildings and
Roads branch

No 308
Rec 26 Aug
Cir 23/9/

Public Works Deptt
Proceedings of the Madras Govt
Read the following

From The Offg Controller of P. Wacetts (H.C. No 4576 dated 25 Augt 1874)

2916

With the above endorsement the Controller submits his report on the appropriation and outlay accounts for the year 1873-74, under "Imperial Ordinary, Buildings and Roads".

The sum originally assigned to the Presidency was Rs 7,66,000, but the Govt of India subsequently withdrew Rs 50,000 from the grant for Civil Buildings, and increased the Military Works grant by Rs 17,000. The final grant, exclusive of provision for expenditure

in England, amounted to Rs 7,18,000, against which the outlay was Rs 6,71,325 or Rs 46,675 less than the amount sanctioned.

The outlay as compared with final grant under each head is shown below.

Heads of Service	Final Grant	Outlay
Military		
Original works	266700	269461
Repairs	250300	259703
	517000	529164
Civil Buildings (Postal, Telegraph, &c. Buildings)		
Original works	15049	21046
Repairs	4757	3996
	19800	25042
Establishments	157000	124996
Tools and Plant	42200	15811
Profit and Loss	"	873
Increase of Stock	"	65083
Increase in London Invoices	"	9175
	733000	770144
Less reduction of grant to meet Expenditure in England	15000	"
Less Expenditure in England	"	98819
Net grant for and Outlay in India	718000	671325

In regard to Original Works Military, circumstances necessitated departure from the Budget programme; and of the works originally entered for execution were postponed in favor of others considered to be more

urgently required. Good progress was, as a rule, made with those works which were undertaken. Upon the representation of this Govt. the original assignment was increased by the Govt. of India, and the expenditure at the end of the year amounted to Rs 2,69,461 against a total grant of Rs 266,700.

The Military Repairs grant was also well utilized, the expenditure having been in excess of the outlay of any one of the previous five years. The explanation advanced by the Controller does not seem to account satisfactorily for the enhanced outlay. The

The Public Works Department do not usually build temporary or semi-permanent structures. The real cause is probably due to the fact that under the District Engineer system more particular attention was paid to the Repair of Military Buildings than was practicable under Life Assurance.

Under Civil Buildings Original works the expenditure was also in excess of the reduced grant, the Govt. of India having late in the year withdrawn a large portion of the assignment made to this Presidency, for utilization elsewhere. It is not understood how it is that no expenditure has been recorded against the Telegraph office at Madras as the buildings were in progress last year.

The outlay under Repairs Civil Buildings calls for no remark.

The cost of Establishment works out to a percentage of 22:6 on the outlay on works which may be considered a very moderate charge. The system under which Establishment charges are distributed is under reconsideration in the Financial Department. The charges on account of Tools and Plant were particularly small, the outlay having fallen

considerably short of the grant, but it is only now that the Govt. are made aware of the extent to which this occurred. Had timely intimation been given arrangements could have been made for the profitable utilization of the funds on other objects. The Controller's reference dated 13th July 1874 as to the distribution of charges for Tools and Plant in connection with the Public Works Store Departt has been separately disposed of.

The debit to "Profit and Loss" needs no special notice. The actual receipts as compared with the Budget and Regular estimates are shown below.

Budget Estn:	Regular Estn:	Actuals
Rs 62,000 -	82,600 -	99,529

The large difference is explained to be owing to unanticipated profits arising from the operations of the Dowlaishweram Factory.

It is observed, with reference to the Bellary Water Supply Project, the expenditure on which is classed as objectionable by the Controller, that the attention of the District Engineer was called to the subject in para 8 of G. O. No. 1943 dated 25th July 1874 - and he will

will be again instructed to hasten the submission of the revised estimates with other necessary documents. The grant applied for on account of the work during the current year has been withheld pending final orders on the subject. The other items do not call for special remark in this place.

H. E. Res. 417 dated

Copy of the above forwarded to the Govt. of India.

Gunn

303 – 305.

[illegible]

Cir 22/9/[illegible]

To
Contr. Ptr. Acct. ✓
Dt Engineers ✓
Ex Engr. Irrgnd ✓
Cong. Architect ✓
Lial. Departt. ✓
Rev. do ✓
Mily. do ✓
S. Copies despd. to all 17/10/74.

250
30

25 S. Copies despd. 17/10/74.

5345

Govt. of 1874 Madras.

PUBLIC WORKS.

To

The Contr. of P. W. A.
&
Secy. to Govt. of India

Dated

Recd. Recd.

G. O. 13 Octr 1874, No. 2916 2917

Nos. 303-305

Forwarding copy of Proceedings passed on an Endorsement the Controller of P. Accounts submitting Report on the Appropriation & Outlay Accounts for the Year 1873/74 under "Imperial Ordinary Buildings and Roads" —

Appropriation and Outlay Account -

Passing orders on the Endorsement by the Controller of P. W. Accts submitting Report on the Appropriation & Outlay Accounts for the Year 1873/74 under "Imperial Ordinary Buildings and Roads" —

Cir 23/9/74 Rec 24/9/74