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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No. 2730-31 Press Original
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Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 23th September 1874.

No. 553. Read the following endorsement of the Officiating Controller of Public Works Accounts, dated Madras, 25th August 1874, No. 4,578 :—

Report on the Annual Appropriation and Outlay Accounts "Provincial" for the year 1873-74.

By additional grants, aggregating Rupees 2,57,553, the original Budget grant of Rupees 12,00,000 was increased to Rupees 14,57,553, and against this last mentioned sum the debits have amounted to Rupees 14,66,570, or, in other words, an outlay of Rupees 9,017 has been incurred in excess of the final grant. Excepting under *Establishment*, for which the Budget provision was insufficient, as represented in submitting the Regular Estimate printed with G. O., No. 120, of the 17th January 1874, the total outlay under the main heads (Works, Repairs, and Tools and Plant) has in each case fallen short of the final grant, and, therefore, it must be said that but for the necessity of laying in stock materials for future use, there would have been no excess over the final grant, but a lapse of funds to the extent of Rupees 40,056. The debits on account of fluctuation in balance of stock amounted to Rupees 48,798, which represents the value of stock materials in store on the 31st March 1874 in excess of the value in store on the same day of the previous year. It may be mentioned that the bulk (Rupees 33,860) of the increase in stock balance was in the Public Works Store Department, which at the close of 1873-74 held available for future issue to Provincial works, stock valued at Rupees 41,840. It is probable that there will be large issues from this stock during 1874-75 without a corresponding receipt of fresh stock, and if so, the benefit in 1874-75 will be a saving on the Budget grant of that year, or, in other words, a reduced charge for Public Works against Provincial Funds.

2. The abovementioned outlay of Rupees 14,66,570 does not include the grant-in-aid of Rupees 12,00,000 from Provincial to Local Funds. The grant, however, has been added to Part I., (agreeably to the orders contained in G. O., No. 1,960, of the 7th August 1873,) in which the total outlay from Provincial Funds is shown to have been Rupees 26,66,570.

3. On the whole the grants have been fairly utilized. Under *Original Works* the following table shows differences between grant and outlay :—

	Grant.	Outlay.	Difference.	
			More.	Less.
	Rs.	Rs.	Rs.	Rs.
Civil Buildings	7,13,498	6,75,138	.....	38,360
Communication	1,88,708	1,96,143	7,435	.....
Miscellaneous Public Improvements	99,622	94,043	.....	5,579
Total...	10,01,828	*9,65,324	7,435	43,939
		Short Outlay	36,504.	

* Includes Rupees 82,438, outlay by Civil Officers.

This compares favorably with the results of the previous year, when out of a grant of Rupees 9,28,434 under the same heads the Public Works Department was not able to utilize more than Rupees 7,20,790, and there was therefore a lapse of funds in that year to the extent of Rupees 2,07,644.

It does not seem necessary to notice here in detail the differences making up the lump saving of Rupees 36,504 above mentioned, but it may be found useful to compare the grant with the outlay in each district, and, therefore, the following table is given :—

Districts.	Civil Buildings.		Communications.		Miscellaneous Public Improvement.	
	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	29,230	21,873	5,665	5,658	883	327
Vizagapatam ...	43,247	40,739	12,500	22,951	600	.....
Godavery	33,896	33,948	.....	.....	1,000	.....
Kistna	32,971	32,240	.....	.....	.....	140
Nellore	35,998	33,404	67,000	67,000	.....	.....
Cuddapah	33,965	23,985	.....	.....	.....	.....
Kurnool	9,061	17,312	5,000	4,500	.....	.....
Bellary	43,230	39,404	.....	.....	.....	.....
Presidency	67,553	67,846	144	780	30,732	26,946
Chingleput	18,330	17,104	.....	.....	192	.....
North Arcot ...	59,203	62,160	.....	.....	.....	.....
South Arcot... ...	26,192	23,019	2,327	2,599	.....	.....
Salem	37,557	40,305	437	437	.....	.....
Bangalore	1,528	1,632	.....	.....	.....	.....
Tanjore	44,832	43,209	1,265	.....	1,351	1,286
Trichinopoly ...	42,270	40,815	.....	.....	.....	.....
Neilgherries... ...	7,811	5,328	46,170	46,468	3,305	7,207
Coimbatore	26,975	30,307	4,500	4,500	.....	.....
Malabar	14,448	15,495	8,700	6,464	53,409	50,894
Wynaad	14,532	10,620	.....	.....	.....	.....
South Canara ...	11,430	11,317	.....	.....	.....	.....
Madura	51,714	46,688	35,000	34,786	3,000	4,889
Tinnevelly	17,364	16,588	.....	.....	2,000	2,354
Unallotted portion of grant	10,161	.....	.....	.....	3,150	.....
Total as per Part I. of Budget	7,13,498	6,75,138	1,88,708	1,96,143	99,622	94,043

4. The excess outlay under "Communications," in the Vizagapatam Range, is not to be regretted, since it occurred on the new Potinghy ghaut, and was not more than the sum (Rupees 20,000) originally allotted, *vide* Item 112 of the Budget. The outlay on the ghaut during the year was Rupees 12,986. The entire of the amount Rupees 67,000 entered under "Communications" in the Nellore District was spent on the extension of the East Coast Canal, Item 113 of the Budget.

5. It will be seen from a tabular statement accompanying the Appropriation Accounts that during the year 1873-74 forty-five works (Provincial) were completed, and that the total outlay on these works from their commencement was Rupees 7,33,373.

Proceedings of the Madras Government, Public Works Department,
28th September 1874.

6. Under *Repairs* the difference between grant and outlay are shown in the following table :—

—	Grant.	Outlay.	Difference.	
			More.	Less.
	Rs.	Rs.	Rs.	Rs.
Civil Buildings	1,62,677	1,46,711	.....	15,966
Communications...	39,190	29,679	.....	9,511
Miscellaneous Public Improvement	17,708	18,463	755	.....
Total...	2,19,575	*1,94,853	755	25,477
		Short Outlay	24,722	

*Includes Rupees 18,518, outlay by Civil Officers.

A saving on the allotment for Repairs is not to be regretted if the saving be due to carefulness in not undertaking other than actually necessary repairs. The following table may be useful as comparing the grant with the outlay in each district :—

Districts.	Civil Buildings.		Communication.		Miscellaneous Public Improvement.	
	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	4,060	3,458	5,200	5,200	.....	99
Vizagapatam ...	4,262	4,182	3,000	2,968	.....	212
Godavery	6,250	5,645	.....	.....	9,000	7,423
Kistna	3,433	2,437	.....	.....	200	2,024
Nellore	3,837	3,794	.....	.....	200	124
Cuddapah	5,760	6,090	.....	.....	.....	.....
Kurnool	3,573	2,484	.....	.....	.....	.....
Bellary	4,227	4,219	3,790	765	.....	.....
Presidency	50,759	49,843	20,450	20,448	1,000	410
Chingleput	9,692	8,911	.....	.....	200	105
North Arcot ...	18,031	13,888	.....	.....	200	.....
South Arcot... ...	5,816	5,490	.....	.....	.....	.....
Salem	3,951	3,297	.....	.....	.....	.....
Bangalore	1,500	629	.....	.....	.....	.....
Tanjore	7,148	5,120	.....	298	.....	.....
Trichinopoly ...	2,223	2,234	6,750	.....	.....	.....
Neilgherries ...	2,891	2,992	.....	.....	400	410
Coimbatore	3,496	3,456	.....	.....	.....	.....
Malabar	7,327	6,710	.....	.....	383	3,101
Wynaad	595	201	.....	.....	.....	.....
South Canara ...	3,200	3,220	.....	.....	25	24
Madura	3,884	3,720	.....	.....	6,100	4,531
Tinnevelly	5,067	4,691	.....	.....	.....	.....
Unallotted portion of Grant	1,695	.....	.....	.....	.....	.....
Total as per Part I. of Budget	1,62,677	1,46,711	39,190	29,679	17,708	18,463

Judging from the above table the grants have been fairly utilized, and the only item calling for remark is that of Rupees 6,750 under "Communications" in the Trichinopoly District. No outlay has been charged against the grant, and this at first sight would lead to the conclusion that no work was done, and that probably the traffic suffered by neglect to repair a road. This, however, was not the case, the grant was for repairing the road between Trichinopoly and Madura, and expenditure to the extent of Rupees 4,025 was incurred, but in the last month of the year the debit was transferred from Provincial to Local Funds in the Range Accounts, apparently under the orders of the Board of Revenue. By an oversight two items, one amounting to Rupees 1,957 for repairs to a school, and the other amounting to Rupees 212 for repairs to a lighthouse, have been classed and charged as *Provincial*, instead of the former to "Local" and the other to "Civil Department" direct. The necessary write-backs will be made in the Accounts of 1874-75.

7. *Establishment.*—The Budget provision of Rupees 2,04,000 was made at the rate of 20 per cent., which was reported as insufficient in sending up the Regular Estimate as mentioned in the 1st paragraph. The actual charge has been Rupees 2,51,577, which is 21·7 per cent.* on the outlay on Works and Repairs. The mode of distributing establishment charges having been referred to in the reports of expenditure on other services,† the remarks need not be repeated here.

* Or 23·7 per cent. excluding outlay by Civil Officers.

† *Vide* report on Local Funds Outlay.

8. *Tools and Plant.*—The charge (Rupees 4,973) appears very small against the provision of Rupees 32,150. But this is due to an adjustment entry, and the actual outlay was Rupees 26,775. Of this sum Rupees 21,802 was charged to Local Funds to adjust the excess debit to Provincial in the previous year; an arrangement which was carried out in communication with the Board of Revenue under the authority of G. O., No. 2,975, of the 9th December 1873.

9. *Profit and Loss.*—Charges aggregating Rupees 770 were adjusted under this head with the sanction of the Government of Madras. There were three items of loss: 1*st*, Rupees 454, the value of Provincial stores lost in the steamer *Dhoolia;* 2*nd*, Rupees 266, cash stolen by the Draughtsman of the Consulting Architect's Office; 3*rd*, Rupees 50, loss in the stock accounts of the Nellore District.

10. *Receipts or Revenue.*—No estimate was prepared of the probable receipts of the year. The actual receipts have amounted to Rupees 1,13,045 against Rupees 60,954 of the previous year. The great difference may be said to be entirely due to adjustments on account of, and the profitable working of the Public Works Workshop at the Presidency, the result being included in the tabular statement in the item Sales of Buildings, Old Materials, and Tools and Plant, Rupees 78,107. During the year the shops realized a net profit of Rupees 10,137, paid interest on capital to the extent of Rupees 11,795, while it effected a decrease of capital to the extent of Rupees 16,417. An adjustment was also made of the sum of Rupees 29,293 which was standing to the credit of "Deposits" in connection with the Accounts of 1871-72.

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11. The following items are still held as "objectionable" for want of estimates, etc.:—

		Rs.
	Expenditure without Estimate.	
1.	Taluq Cutcherry at Koilguntla, Nundial, in the Kurnool District	26,852
2.	Road from Koilguntla to Owk, do.	4,500
3.	New Taluq Cutcherry and Subsidiary Jail at Cumbum, Kurnool District	14,401
4.	Constructing third storey to the General Hospital for Nurses' quarters, Madras...	3,000
5.	Scraping and painting the Cooum bar Bridge, Madras	1,140
6.	Excavating site for Police Huts, Ootacamund	700
7.	Repairing the Palliport Lazaretto, Cochin	308
	Expenditure without Grant.	
8.	Constructing five Police Huts at Ramandroog in the Bellary District	855
9.	Sky-light ventilator to the kitchen at Guindy	249
10.	Constructing cask bridge on the lake at Ootacamund	536
11.	Repairing the Palliport Lazaretto, Cochin	308
12.	Lighthouse at Cape Comorin	2,261
	Expenditure in excess of Estimate beyond prescribed limitation.	
13.	Taluq Cutcherry and Subsidiary Jail at Rajahmundry in the Godavery District	2,682
14.	Constructing Salt Cutcherry at Korumputty in the Nellore District	252
15.	Deputy Tahsildar's Cutcherry at Laulgudy in the Trichinopoly District	1,383
16.	Enclosing the burial-ground at Mangalore with masonry walls.	720
	Expenditure in excess of grant beyond prescribed limitation.	
17.	New Potinghy Ghaut, Vizagapatam District	10,486
18.	Taluq Cutcherry and Subsidiary Jail at Rajahmundry in the Godavery District	1,224
19.	Constructing Sub-Collector's Cutcherry at Ongole in the Nellore District	707
20.	Do. a Taluq Cutcherry at Koilguntla in the Kurnool District.	8,099
21.	Supplying Guindy House with water	523
22.	Constructing Deputy Tahsildar's Cutcherry at Laulgudy in the Trichinopoly District	1,383

Range Officers appear to have been authorized to commence the works for which estimates are still due. Items 2 and 4 were commenced in previous year, and Item 3 was undertaken during the year as a relief work.

(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. 554. ORDER THEREON, 28th September 1874, No. 2,730.

ACCOUNT, No. 37.

THE final grant on account of Provincial Public Works for the year 1873-74 amounted to Rupees 14,57,553 against which the outlay shown in the Controller's books is Rupees 14,66,570, the excess being due to variations of stock balances at the close of the year. In addition to this outlay a grant-in-aid of Rupees 12,00,000 was made from Provincial to Local Funds, so that the total expenditure from Provincial Funds is shown to have been Rupees 26,66,570.

2. The outlay as compared with the grant under each head is shown below :—

	Grant.	Outlay.	Difference. More.	Difference. Less.
	RS.	RS.	RS.	RS.
Original.				
Civil Buildings	7,13,498	6,75,138	.....	38,360
Communication	1,88,708	1,96,143	7,435	.....
Miscellaneous Public Improvement	99,622	94,043	.....	5,579
Total...	10,01,828	*9,65,324	7,435	43,939
Repairs.				
Civil Buildings	1,62,677	1,46,711	.....	15,966
Communications	39,190	29,679	.....	9,511
Miscellaneous Public Improvement	17,708	18,463	755	.....
	2,19,575	†1,94,853	755	25,477
Establishment	2,01,000	2,51,577	.....	.....
Tools and Plant	32,150	4,973	.....	.....
Add outlay for stock materials	.....	‡49,073	.....	.....
Profit and Loss	.....	770	.....	.....
Total...	14,57,553	14,66,570	.....	.....

* Includes Rupees 82,438, outlay by Civil Officers.
† Includes Rupees 18,518, do.
‡ This includes Rupees 275, the increase in London Invoices.

3. This statement exhibits a very favorable result of the operations of the Public Works Department during the year under notice, and shows a considerable advance on the working of the previous year, when a large portion of the Provincial assignment was suffered to lapse. The statement given at the end of paragraph 3 of the Controller's report shows the grant and outlay under all heads in each district of the Presidency. A number of works long in hand were completed during the year.

4. Under Repairs there is a saving of Rupees 24,722 against a grant of Rupees 2,19,575, the outlay having been Rupees 1,94,863. This saving has no doubt been due to economical administration of the repair funds made available.

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28th September 1874.

From the detailed statement given in paragraph 6 of the Controller's Report, it appears that the grants under Repairs generally have been fairly utilized.

5. The outlay under Establishment and Tools and Plant calls for no particular remark. The per-centage on the former worked out to 21·7, and the apparently short outlay on the latter is explained to be due to adjustment entries.

6. Under Profit and Loss the debit of Rupees 770 calls for no notice here.

7. The receipts realized by the Public Works Department amounted to Rupees 1,13,045 against Rupees 60,954 in the previous year, the excess being principally due to adjustment entries and profitable working of the Chepauk Factory during 1873-74.

8. The circumstances of most of the works brought forward by the Controller as objectionable under the rules of the Account Department have come under the notice of Government on various occasions during the year, and do not seem to call for further special notice here. The large expenditure, however, on the Koilguntla Cutcherry in the Kurnool District is highly objectionable, and the District Engineer will expedite the full report already called for accompanied by finally revised estimates.

G. O., No. 2,030, dated 31st July 1874.

9. *Item* 3.—Revised estimates for this work should be expedited.

10. *Items* 5, 7, 11.—The circumstances connected with this expenditure should be reported.

11. *Item* 12.—The subject of transferring this outlay to Imperial has been referred to the Government of India.

(True Extract.)

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

No. 555. (DOCKET No. 2,731, dated 23th September 1874.)
COPY of the above forwarded to the Government of India.
(True Extract.)

Colonel, R.E.,
Secretary to Government.

Exd. S. T. Austin.
Spare Copies

on the 31st March 1874 in excess of the value on the same day of the previous year. It may be mentioned that the bulk (Rs. 33560) of the increase in Stock balances was in the P. W. Store Department which at the close of 1873-74 held available for future issue to Provincial works Stock valued at Rs. 418410. It is probable that there will be large issues from this Stock during 1874-75 without a corresponding receipt of fresh stock and so the benefit on 1874-75 will be a saving on the Budget grant of that year or in other words a reduced charge for Public Works against Provincial funds.

2.) The above mentioned outlay of Rs. 9466 does not include the grant in aid of Rs. 120000 from Provincial & Local funds. The grant however has been added to part I (agreeably to the orders contained in G.O. No. 1960 of the 7th August 1873) in which the total outlay from Provincial funds is therefore to have been Rs. 2666570.

3.) On the whole the grant has been fairly utilized. Under Original Works the following table shows differences between grant and outlay.

	Grant	Outlay	Difference More	Difference Less
(a) Civil Buildings	713498	675738		38360
Communication	188708	196143	7435	
Misc. Public Improvts	99622	94043		5579
A- Deduct Grant & Outlay in Civil offices	82438	Total	1001828	965324	7435	43939
		Short Outlay				36504

This compares favourably with the result of the previous year when out of a grant of Rs. 928434 under the same heads the P. W. Dept. was not able to utilize more than Rs. 720790 and there was therefore a lapse of funds in that year to the extent of Rs. 207644.

It does not seem necessary to enter in detail the differences making up the short saving of Rs. 36504 above mentioned but it may be pointed out useful to compare the grant with the outlay in each District and therefore the following table is given.

Districts.	Civil Buildings Grant	Civil Buildings Outlay	Communications Grant	Communications Outlay	Misc. Public Improvts Grant	Misc. Public Improvts Outlay
Ganjam	29230	21873	666	560	883	927

District	Civil Buildings		Communications		Misc. Public Improvt.	
	Grant	Outlay	Grant	Outlay	Grant	Outlay
Vizagapatam	43247	40739	12500	22957	600	.
Godavery	33896	33948	.	.	1000	.
Kistna	32971	32240	.	.	.	140
Nellore	35998	33402	67000	67000	.	.
Cuddapah	33965	23985	.	.	.	.
Kurnool	9061	17312	5012	4500	.	.
Bellary	43230	39404	.	.	.	.
Trichinopoly	47533	67846	144	780	30732	26946
Tchengleput	18330	17102	.	.	192	.
North Arcot	59203	62160	.	.	.	.
South Arcot	26492	23019	2327	2599	.	.
Salem	37557	40305	437	437	.	.
Bangalore	1428	1632	.	.	.	.
Tanjore	44832	43209	1265	.	1351	1286
Trichinopoly	42770	40845	.	.	.	.
Madura	7811	5328	26170	26468	3305	7207
Tinnevelly	26975	30307	4580	4580	.	.
Malabar	14448	15495	8700	4466	3209	5696
Kistnah	14532	10620	.	.	.	.
Canara	11430	8317	.	.	.	.
Madras	37714	46688	35272	34796	3000	4809
Tinnevelly	17364	16388	.	.	2000	2354
Establishment for Education &c	70161				3150	
Total ordinary						
Part I of Budget	713498	675158	196143	196143	99622	94023

4. The outlay on the Commencement of the Vizagapatam Anicut was greater by Rs. 2,000 than the amount originally allotted. Vide item 42 of the Budget. The outlay on the Anicut during the year was Rs. 12986. The entire of the amount Rs. 12000 entered under Irrigation in the Nellore District was spent on the extension of the Eastern canal. Item 113 of the budget.

5. It will be seen from a tabular statement accompanying the Appropriation Account that during the year 1873-74 forty-nine works Provincial were completed and that the total outlay on these works from their commencement was Rs. 733,373

6. Under Repairs the differences between grant and outlay are shewn in the following table.

	Grant	Outlay	Difference	Remarks
(1) Civil Buildings	162679	147911	14768	
Communications	39295	29679	9616	
Misc. Public Improvements	17908	18203	755	
Total	219882	194853	25029	

Excludes Rs 18518 outlay by Civil Officers

Short Outlay 24722

Drawing on the allotment for Repairs &c
not to be regretted if the saving in line to care
fulness in not undertaking other Works actually
necessary repairs. The following table may
be useful as comparing the grant with the
outlay in each District

District	Limit Buildings	Bridges	Roads	Miscellaneous Expenses	Public Improvements
	Outlay	Grant	Outlay	Grant	Outlay
Ganjam	4060	3405	5200	5200	99
Vizagapatam	4262	4182	3000	2968	212
Godavery	6250	5845		9000	7423
Kistna	3433	2437		200	2024
Nellore	3837	3794		200	720
Cuddapah	6760	6098			
Kurnool	3572	2486			
Bellary	4227	4209	3792	760	
Trichinopoly	27159	49823	20450	20448	1000	410
Tchengleput	9692	8911		200	1045
North Arcot	18231	13888		200	
South Arcot	5316	5290			
Salem	3957	3297			
Dangaloor	1500	1629			
Tanjore	7148	5720		792	
Trichinopoly	9222	2234	6750		
Madura	2896	2992		400	410
Coimbatore	3496	3456			
Malabar	17327	6710		383	2101

District	Limit Buildings	Bridges	Roads	Miscellaneous Expenses	Public Improvements
	Outlay	Grant	Outlay	Grant	Outlay
Wynaad	595	201			
Canara	3200	3226		25	24
Madura	3882	3720		4100	4551
Tinnevelly	5067	2691			
Unallotted portion of Grant	1690				
Total as per Part of Budget	112677	116710	39190	29679	17708	18463

Judging from the above table the grants have been fairly utilized and the only new calling for remark is that of Rs 6750 under Communications on the Trichinopoly District No outlay has been charged against the grant and thus at first sight would lead to the conclusion that no work was done and that probably the traffic suffered by neglect to repair a road. This however was not the case the grant was for repairing the road between Trichinopoly and Dindigul and expenditure to the extent of Rs 6750 was incurred but in the last month of the year the distribution was received from Provincial

& Local funds in the Range Accounts apparently under the orders of the Board of Revenue. By an oversight two stone measuring 6 Ft. 1903 for repairs to a school and the other amounting to Rs. 212 for repairs to a light House have been classed and charged as Provincial instead of the former to Local and the other to Local Department direct. The necessary write backs will be made in the Accounts of 1874-75.

7. Establishment. The Budget provision of Rs. 204,000 was made at the rate of 20 per cent which was reported as insufficient on working up the Regular Estimate as mentioned in the first para. The actual charge has been Rs. 231,577 which is 31 per cent on the outlay on Works and Repairs. The mode of distributing Establishment charges having been referred to in the report of Expenditure on other services the remarks need not be repeated here.

8. Inland Trade. The charge Rs. 49,707 appears very small as against the provision of Rs. 92,150. But this is due to an adjustment entry and the actual outlay was Rs. 26,905 of this sum Rs. 21802 was

Or 23,7 paid Excluding outlay by Local Officers

Vide Upston Local Funds outlay

charged to Local funds & Budget the excess debit to Provincial in the previous year. An arrangement which was carried out in communication with the Board of Revenue under the authority of G.O. No. 2975. of the 9 December 1873.

9. Profit and Loss. Leturage aggregating Rs. 770 were adjusted under this head with the sanction of the Government of Madras. There were three items of loss viz Rs. 454 the value of Provincial Store lost in the Steamer Ottelia 2 Rs. 264 each stolen by Kondrapeter and if the Lemuntlung Arrehetdar Officer Rs. 52 less in the Stock Accounts of the Board of Directors.

Remissions. Remissions to the amount was proposed by the Collector of the year. The actual receipts have amounted to Rs. 113,045 which is Rs. 7,955 less than the year. The great difference may be safely due to adjustments in account and the probable working of the Rs. Regulations at the Presidency. The results being included in the Tabular Statement under the heading Old Balances and Arrears and Plant Rs. 7,807. During the year, the Steps realized a

a [illegible] Rs. 1417 [illegible]
b the [illegible] Rs. 1795 while the effective decrease
of Capital to the extent of Rs. 1847. An adjust-
ment to equalize the sum of Rs. 2299
which is outstanding to the credit of Deposits
in connection with the Accounts of 1871-72.

11. The following items are still held as
objectionable for want of Estimates &c.

Expenditure without Estimate

1 Taluq Cutcherry at Kalyanillah Amount
the Annual Debited Rs. 2685

2 Grant from Kalyanillah Rs. 400

3 New Taluq Cutcherry and Sudiary
Jail at Kumbaconum Rs. 16401

4 Constructing 3rd Story to the General
Hospital for Native Inmates 1000

5 Garrigam Pamban the Landmark
Bridge Madras 1000

6 Excavating Ditch Police Point Cota
Kinnan 700

7 Repairing the Pallipett Lazaretto
Cochin 45

Expenditure without grant

8 Constructing Police Point at Naman
Bridge in the Chingleput District 333

9 Night Watchmen the Cutcherry
Guard 269

10 Constructing Back Water Bridge on the Cats of
Palavanadu Rs. 536

11 Repairing the Pallipett Lazaretto
Erection 908

12 Light House at Cape Comorin 2261

Expenditure in excess of Estimate
but not prescribed limitation

13 Taluq Cutcherry and Subsidiary Jail
at Rajamundry in the Godavery 2682

14 Taluq Cutcherry at Korumpully
in the Salem District 262

15 Deputy Tahsildars Cutcherry at
Caulgudy in the Cuddapah Dist 1383

16 Enclosing the burial ground at Ma-
ngalore with masonry walls 720

Expenditure in excess of grant
beyond prescribed limitation

17 New Taluq Cutcherry Ghaut Vizagapatam Dt 10456

18 Taluq Cutcherry and subsidiary Jail
at Rajamundry in the Godavery Dt 1224

19 Constructing Sub Collector Cutcherry
at Ongole in the Nellore District 707

20 Do. a Taluq Cutcherry at Kot-
gunttah in the Kurnool District 8099

21 Supplying Lyndy Horse with water 523

22 Constructing Deputy Tahsildars
Cutcherry at Caulgudy in the 1383
Cuddapah Dist

Range

P. W. 1874 Dept.
Rec'd Postage Paid
No: 5369

From,

The Offg. Controller
of P. W. Accounts
Fort St. George.

To

The Secretary to
Government
P. W. Deptt.

Dated 25th August 1874
Rec'd 26th August 1874

No. 4578

Forwards report on the Annual Appropriation and Outlay Accounts — Provincial — for the year 1873-74.

P.C. No: 2730. 28-8-74.

No 533

Despd & Retd 27 Augt/74

6

No. ORDER THEREON, 25th September 1874, No.

ACCOUNT, No.

THE final grant on account of Provincial Public Works for the year 1873-74 amounted to Rupees 14,57,553 against which the outlay shown in the Controller's books is Rupees 14,66,570, the excess being due to variations of stock balances at the close of the year. In addition to this outlay a grant-in-aid of Rupees 12,00,000 was made from Provincial to Local Funds, so that the total expenditure from Provincial Funds is shown to have been Rupees 26,66,570.

2. The outlay as compared with the grant under each head is shown below:—

	Grant.	Outlay.	Difference. More.	Difference. Less.
	RS.	RS.	RS.	RS.
Original.				
Civil Buildings	7,13,498	6,75,138	.....	38,360
Communication	1,88,708	1,96,143	7,435	.....
Miscellaneous Public Improvement	99,622	94,043	.....	5,579
Total...	10,01,828	*9,65,324	7,435	43,939
Repairs.				
Civil Buildings	1,62,677	1,46,711	.....	15,966
Communications	39,190	29,679	.....	9,511
Miscellaneous Public Improvement	17,708	18,463	755	.....
	2,19,575	†1,94,853	755	25,477
Establishment	2,04,000	2,51,577	.....	.....
Tools and Plant...	32,150	4,973	.....	.....
Add outlay for stock materials	.....	~~48,708~~	.....	.....
Profit and Loss	.....	770	.....	.....
Total...	14,57,553	~~14,66,570~~	.....	.....

49,073

14,66,570

* Includes Rupees 82,438, outlay by Civil Officers.
† Includes Rupees 18,518, do.

~~The item of unexplained difference of Rupees 2/6, will be recalled in connection with the Controller's Office.~~ This includes Rs 275 the increase in Local Funds

3. This statement exhibits a very favorable result of the operations of the Public Works Department during the year under notice, and shows a considerable advance on the working of the previous year, when a large portion of the Provincial assignment was suffered to lapse. The statement given at the end of paragraph 3 of the Controller's report shows the grant and outlay under all heads in each district of the Presidency. A number of works long in hand were completed during the year.

4. Under Repairs there is a saving of Rupees 24,722 against a grant of Rupees 2,19,575, the outlay having been Rupees 1,94,863. This saving has no doubt been due to economical administration of the repair funds made available. From the detailed statement given in paragraph 6 of the Controller's Report, it appears that the grants under Repairs generally have been fairly utilized.

This includes Rs 275 the increase in Local Funds

Public Works Depart.

Proceedings of Madras Government

Read the following

From

The Offg. Controller

of Accts (No. 4578 dated

25th Augt 1874)

2730

The final grant on account of Provincial Public Works for the year 1873-74 amounted to Rs 14,57,553 against which the outlay shown in the Controller's books is Rs 14,66,570 the excess being due to variations of stock balances at the close of the year - In addition to this outlay a grant-in-aid of

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Rs 12,00,000 was made from Provincial to Local Funds, so that the total expenditure from Provincial Funds is shown above have been Rs 26,66,570-

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

	Grant	Outlay	Difference More	Difference Less
Original				
Civil Buildings	7,13,498	6,75,138	"	38,360
Communication	1,88,708	1,96,143	7,435	"
Irri: Public Improvements	99,622	94,043	"	5579
Total	10,01,828	a 9,65,324	7,435	43,939
a. Includes Rs 82,438 outlay by Civil officers.				
~~Short outlay 36,504~~				
Repairs				
Civil Buildings	1,62,677	1,46,711	"	15,966
Communications	39,190	39,679	"	9,511
Irri: Public Improvement	17,708	18,463	755	"
Total	2,19,575	b 1,94,853	755	25,477
b Includes Rs 18518 outlay by Civil officers				
~~Short outlay 24,722~~				
Establishment	2,04,000	251577		
Tools and Plant	32,150	4973		
Advances to Stock & materials	—	48798		
Profit and Loss	"	770		
Total	14,57,553	14,66,495	×	

× There is a small unexplained difference of Rs 270 which will be noticed in

This statement exhibits a very favorable result of the operations of the Public Works Department during the year under notice, and shows a considerable advance over the working of the previous year, when a large portion of the Provincial assignment was suffered to lapse. The statement given at the end of Form 3 of the Controller's report shows the grant and outlay under all heads.

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in each District of the Presidency - a number of works long in hand were completed during the year -

Under Repairs there is a saving of Rs 24,922 against a grant of Rs 2,19,575, the outlay having been Rs 1,94,863. This saving has no doubt been due to economical administration of the Repair funds made available. From the detailed statement given in para 6 of the Controller's Report it appears that the grants under Repairs

generally have been fairly utilized -

The outlay under Establishment and Tools and Plant calls for no particular remark - the percentage on the former worked out to 21.4, and the apparently short outlay on the latter is explained to be due to adjustment entries -

Under Profit and Loss the debit of Rs 4490 calls for no notice here.

The receipts realized by the Public Works Department

amounted to Rs 1,13,045 against Rs 60,954 in the previous year; the excess being principally due to adjustment entries and profitable working of the Chepauk Factory during 1873-74.

The circumstances of most of the work Rs brought forward by the Controller as objectionable under the rules of the Account Department have come under the notice of Govt on various occasions during the year and do not seem to call for further special notice here. The large

G.O. 2080 of 31st July 1874.

expenditure shown on the Koilguntla Cutcherry in the Kurnool District is highly objectionable, and the District Engineer will expedite the full report already called for accompanied by finally revised estimates.

A 3. Revised estimates for this work should be expedited.

A 5, 7, 11. The circumstances connected with this expenditure should be reported.

A 12. The subject of transferring this outlay to Imperial has been referred

red to the Governme
Indies.

H. E. No. 1731 dated

Copy of the above
forwarded to the Govt
of Indies.

Lyttr.

Do Engineers
" Const. Architect
" Ex. Engr Sigrand
" Cant. & Co Contr
" Sub. de Surv.
S. Copies despts to all 2/10/74.

S. Copies despts 2/10/74.

553-555.

Rec. 10/9/74

5369 ✓

Govt. of 1874 Madras.

PUBLIC WORKS.

To

Desk. Supts.
Secy. Board of Revenue

Dated

Recd. Encl.

2730

G. O. 28 Sept. 1874. No. 2731

Nos. 553-555

Forwarding copy of orders passed on the report submitted by the Controller of P W Accounts on the Annual Appropriation & Outlay Accounts "Provincial" for the year 1873-74

Accounts- Passing orders on the report submitted by the Controller of P W Accounts on the Annual Appropriation & outlay Accounts "Provincial" for the year 1873/74