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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	3274-75	Press
B.P. No.		Mis.
Dated	16 - 11	1875
		195

Not to be folded or roughly handled

No 377 Read the following endorsement of the Controller of Public Works Accounts, dated 11th October 1875 —

REPORT ON THE APPROPRIATION ACCOUNTS FOR 1874-75

Buildings and Roads Branch— Provincial Services —The Original Budget Grant of Rupees 10,50,000 was supplemented during the year to the extent of Rs. 1,41,158, making the total final grant at end of year Rupees 11,91,158, against which the debits have amounted to Rupees 12,84,669, or Rupees 93,511 in excess of the final grant This excess chiefly occurs against the following heads —

Repairs	RS	10,902
Tools and Plant	...	36,502
Increase of Stock	...	47,259

the heads Repairs and Tools and Plant will be noticed hereafter. When writing the report for 1873-74 the Controller anticipated large issues from the balance of stock in the Public Works Store Department at the close of that year without a corresponding receipt of fresh stock, so that the closing balance would be a saving on the Budget grant of 1874-75, but these results have not been attained to such a degree as was anticipated in connection with the Store Department, while, on the other hand, the excess of balance in other Public Works divisions or ranges has brought about a net charge instead of a saving on the budget grant of this year.

Increase in balance of Stock with Public Works Ranges classed as Provincial	RS	A	P
Less—			
Decrease in balance with the Store Department	6,466	0	6
Net Increase	47,258	10	0

2 The above-mentioned outlay of Rupees 12,84,669 does not include any portion of that incurred from the grant-in-aid of Rupees 12,00,000 from Provincial to Local Funds, because in this Presidency no arrangements have as yet been made for separating the expenditure from the Provincial grant-in-aid from the expenditure of Local Funds proper as explained in the letter from this office to the Accountant-General, Public Works Department, No 40-A, dated 21st August 1875 The amount of grant however has been added to Part I in which the total outlay from Provincial Funds is shown to have been Rupees 24,84,669

3 *Original Works* —The following table shows the differences between grant and outlay

Proceedings of the Madras Government, Public Works Department,
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	Grant	Outlay	OUTLAY	
			More	Less.
Civil Buildings	RS 5,94,240	RS 5,95,698	RS. 1,458	RS ...
Communications	1,62,588	1,66,258	3,670	...
Miscellaneous Public Improvements	21,091	9,771	...	11,320
	7,77,919	7,71,727	5,128	11,320
Net short outlay ... 6,192				

This seems to be a fair result compared with those exhibited in the reports for the two previous years

4 The differences resulting in the net saving of Rupees 6,192 are brought out in the following table comparing the grant with the outlay in each district. —

District.	CIVIL BUILDINGS.		COMMUNICATIONS		MISCELLANEOUS PUBLIC IMPROVEMENTS	
	Grant	Outlay.	Grant	Outlay	Grant.	Outlay.
Ganjam	RS 16,615	RS. 16,261	RS. 10,000	RS 9,388	RS ...	RS ...
Vizagapatam	17,111	17,329	33,705	32,534	...	464
Godavery	5,021	4,457	...	...	...	99
Kistna	16,065	18,645	...	...	...	...
Nellore	41,638	42,473	...	...	...	...
Cuddapah	30,699	38,902	60,900	67,188	...	...
Kurnool	18,161	16,087	...	...	...	...
Bellary	24,225	23,465	...	...	...	...
Presidency	1,34,886	1,34,724	...	...	...	...
Chingleput	29,826	30,780	...	...	2,346	173
North Arcot	38,473	42,064	...	...	...	192
South Arcot	19,035	17,168	...	2,560	...	...
Salem	26,754	26,717	...	624	...	...
Bangalore	500	1,197	...	...	...	...
Tanjore	22,638	21,887	...	...	...	...
Trichinopoly	44,897	44,733	...	...	306	304
Nilgiri	6,364	5,718	43,780	49,561	5,000	...
Coimbatore	8,552	8,729	9,200	9,014	720	1,148
Malabar	13,375	10,680	3	49	...	...
Wynaad	9,645	8,754	...	...	7,719	1,918
South Canara	22,991	21,273	...	...	...	...
Madura	32,262	32,230	5,000	400	5,000	3,940
Tinnevely	11,651	11,428	...	...	...	1,879
Unallotted portion of grant	2,856	...	...	...	...	...
Total	5,94,240	5,95,698	1,62,588	1,66,258	21,091	9,771

5 From the statement of completed works which accompanies the Appropriation Accounts it will be seen that thirty-six works were completed during the year 1874-75 at a total outlay of Rupees 3,57,097 from the commencement of operations.

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6 Repairs — The following table shows the differences between grant and outlay under this head —

	Grant	Outlay	OUTLAY	
			More	Less.
Civil Buildings	RS 1,42,578	RS 1,53,904	RS 11,326	RS ...
Communications	37,709	32,353	...	5,356
Miscellaneous Public Improvements.	13,946	18,878	4,932	...
	1,94,233	2,05,135	16,258	5,356
Net excess outlay ... 10,902				

7. How this excess is brought about will be seen from the following table of grant and outlay in each district —

Districts.	CIVIL BUILDINGS.		COMMUNICATIONS.		MISCELLANEOUS PUBLIC IMPROVEMENTS	
	Grant	Outlay	Grant.	Outlay	Grant	Outlay
Ganjam	RS 4,927	RS 4,385	RS 5,900	RS 5,900	RS ...	RS ...
Vizagapatam	2,904	3,426	3,000	2,886	...	...
Godavery	5,305	4,257	...	1,368	5,365	5,203
Kistna	3,500	3,122	...	...	495	647
Nellore	3,191	3,354	...	...	10	9
Cuddapah	6,665	8,011	...	...	...	...
Kurnool	2,957	4,478	...	...	...	...
Bellary	3,900	5,111	3,790	3,801	...	...
Presidency	44,644	44,881	18,450	18,483	...	...
Chingleput	9,441	11,999	740	...	...	271
North Arcot	10,425	9,849	...	...	...	...
South Arcot	4,895	4,384	...	...	...	...
Salem	3,266	5,453	...	8,600	...	...
Bangalore	1,400	1,939	...	...	...	...
Tanjore	4,603	5,158	...	...	...	...
Trichinopoly	2,300	2,577	...	...	...	...
Nilgiri	3,008	2,928	4,069	5,693	1,076	1,253
Coimbatore	3,041	2,966	...	...	...	...
Malabar	6,937	7,730	...	...	...	...
Wynaad	728	560	...	...	1,000	6,137
South Canara	5,790	7,918	...	...	...	...
Madura	3,700	4,355	1,760	2,822	6,000	5,358
Tinnevely	5,051	5,064	...	...	...	...
Total	42,578	1,53,904	37,709	32,353	13,946	18,878

8 The following may be taken as the items which chiefly form the excess of Rupees 10,900 above shown.

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Rupees 7,150, the former is the debit raised in the accounts of the Presidency Workshop on account of increase of Capital, while the latter is the difference between the grant appropriated to the Presidency Store Department (Rupees 4,250), and the amount charged* against that provision on account of the boiler got out from England for the steamer *Fred and May*, Rupees (11,400).

15 *Profit and Loss* —The charges to this head consist of three items 1st, Rs 200, the value of lime kilns at Chagallu and Janampetta borne in the stock returns of the Ellore Range of the Godavery District, 2nd, Rupees 19 7-5, the difference between book value and the amount realized by the sale of stock articles in the Chittoor Range, both of which were adjusted in communication with the Controller under the authority conveyed in Order of Government, No 243, dated 27th January 1875 The 3rd item Rupees 25-15-7, the value of cordage borne as stock in the Negapatam Range was adjusted to this head under the authority conveyed in G O, No 2,519, of the 5th September 1874.

16 *Receipts on Revenue* —The Provincial Budget contains no estimate of revenue with which to compare the actuals credited in the annual accounts The realizations of the year amounted to Rupees 51,836 compared with the following sums credited in the accounts of the previous years —

	RS
In 1871-72	57,425
„ 1872-73	60,953
„ 1873-74	1,13,045

17 It will be seen from the previous year's (1873-74) report that the large sum credited in that year included certain special items of adjustments.

18 The following items are still held as "Objectionable" for want of estimates, &c —

Expenditure without Estimate

	RS
1 Constructing a new Taluq Cutcherry and Subsidiary Jail at Cumbum	14,462
2 For purchasing fittings for a fire engine constructed by Public Works Workshop for Government House at Gundy	514
3 Repairing the roof of Tahsildar's Cutcherry at Salem	369
4 Do the District Munsif's Court-house at Darampury	207
5 Ceiling the Record-room of the Cherkal Taluq Cutcherry at Cannanore	214
6 Repairs to the roof of the Protestant Church at Cannanore	533

Expenditure without Grant

7 Constructing Dead-house at Nursapur	493
8 Repairing the Head Assistant Collector's Cutcherry at Cumbum	500
9 Repairing Munsif's Court at Cumbum	260
10 Do Taluq Cutcherry at Nundikotkur	307
11 Do Sub-Magistrate's Cutcherry at Peapully	269
12 Constructing a Duff's Cooking range at the Lunatic Asylum	710
13 Roman Catholic Church at Mount	614
14 Do do at Poonayally	322
15 For purchasing fittings for a fire engine constructed by Public Works Workshop for Government House at Gundy	514

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	RS.
16 Improving and repairing the Collector's Bungalow at Chittoor	4,498
17 Repairing the Collector's Cutcherry at Salem	833
18 Do District Engineer's Office at Salem	308
19 Do the roof of Tahsildar's Cutcherry at Salem	369
20 Do the District Munsif's Court-house at Darampury	207
21 Constructing the District Engineer's Office at Bangalore	726
22 Constructing Police Guard-room and out-houses at Nannilam Taluq Cutcherry	295
23 Repairing St John's Church at Trichinopoly	362
24 Ceiling the Record-room of the Cherkal Taluq Cutcherry	214
25 Repairs to the roof of the Protestant Church at Cannanore	533
26 Repairing and improving the Sea Custom Office at Keelapary	300
27 Do the Sea Custom Office at Paumben	442

Expenditure in excess of Estimate beyond prescribed limitation

28 Constructing a 1st-class Cutcherry at Kanigherry	660
29 Improvements to the new Coonoor Ghaut	1,250
30 Sub-Magistrate's Cutcherry at Vythery	893

Expenditure in excess of Grant beyond prescribed limitation

31 Jeypore Ghaut works	1,114
32 Constructing 1st-class Taluq Cutcherry at Bezwarah	1,016
33 Do Taluq Cutcherry at Atmakuru	559
34 Do Sub-Collector's Cutcherry at Ongole	1,609
35 Do at 1st class Cutcherry at Kanigherry	1,554
36 Washing walls and floors of the several buildings, &c, in Lying-in Hospital	534
37 Lady Canning's Seat Road	1,880
38 Kotegherry Ghaut road	6,207
39 Improvements to the new Coonoor Ghaut	1,251
40 Maintenance of Goodalore Ghaut	900
41 Constructing Taluq Cutcherry at Periaculum	836

19 The only item calling for remark is No 1, the bulk of the expenditure on which was incurred in 1869-70 The work has apparently since been stopped owing to the abandonment of the site originally fixed upon.

(Signed) L. CONWAY-GORDON, Captain, R E,

Controller of Public Works Accounts.

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

(Signed) L. CONWAY-GORDON, Captain, R E,

Controller of Public Works Accounts

Nos 378 & 379 — ORDER THEREON, 16th November 1875, No 3,274

ACCOUNT, No 8

In his Note above recorded, the Controller reviews the appropriation and outlay accounts of Provincial Works for 1874-75.

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2 The final Budget Grant amounted to Rupees 11,91,158 against which an outlay of Rupees 12,84,669 has been recorded in the Controller's books. The excess of Rupees 93,511 has occurred principally under the following heads —

	RS
Repairs	10,902
Tools and Plant	36,502
Stock	47,259

3 The remarks in paragraph 1 of the Note explain how the excess under stock was brought about, and show how uncertain must be estimates of stock balances formed long before the close of the year to which they relate

4 The following statement shows the grant and outlay under each head, and includes the grant-in-aid of Rupees 12,00,000 to Local Funds —

Service Heads	Final Grant	Outlay
<i>Original Works</i>		
Civil Buildings	RS 5,94,240	RS 5,95,698
Communications	1,62,588	1,66,258
Miscellaneous Public Improvements	21,091	9,771
	7,77,919	7,71,727
<i>Repairs</i>		
Civil Buildings	1,42,578	1,53,904
Communications	37,709	32,353
Miscellaneous Public Improvements	13,946	18,878
	1,94,233	2,05,135
Establishment	2,00,000	2,05,070
Tools and Plant	19,006	55,508
Profit and Loss		245
Additional Grant	Total 11,91,158	12,37,685
Public Works Proper	11,91,158	12,37,685
Add increase of Stock		47,259
Less decrease in London Invoices		275
Public Works Proper	11,91,158	12,84,669
Add for Communications		
<i>Charged under Local</i>		
New Works	6,50,000	12,00,000
Repairs	2,50,000	
Establishment	3,00,000	
Total	23,91,158	24,84,669

5 The results so far as the outlay on "Works" is concerned may on the whole be regarded as satisfactory. There are several works however on which allotments

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made have not been fully utilized The following are the most notable instances —

Districts.	Original Works	Final Grant	Expenditure	Remarks
(14) South Canara	<i>Civil Buildings</i> District Court-house, Mangalore	RS 10,000	RS 6,473	
(43) Wynaad	Deputy Collector's Cutcherry, Manantoddy.	7,825	3,515	
(65) Nellore	Tahsildar's Cutcherry and Sub-jail at Vencatagiri	6,870	4,235	
(74) Bellary	Deputy Tahsildar and Sub-Magistrate's Cutcherry, Yemaganoor	5,700	1,991	
(76) North Arcot	Deputy Tahsildar's Cutcherry and Sub-Jail at Vencatagircottah.	10,000	5,000	
(78) Do	Do do at Coopum	4,653	2,737	
(79) Do	Tahsildar's Cutcherry and Sub-jail, Palmanair	4,570	1,138	
(84) South Arcot	Taluq Cutcherry, Kullakoorchy	4,000	1,851	
(126) Malabar	Lightning Conductors to Central Jail, Cannanore	3,272	2	
(127) Do	House for Superintendent, Central Jail, Cannanore	4,228	1,549	By Civil Officers
(4) Presidency	<i>Miscellaneous Public Improvements</i> Restoring Madras Pier	2,346	173	

6 The short expenditure on Items 14, 65, 74, and 126 has already been remarked on in G O, No 2,956, dated 15th October 1875, and that on Items 43 and 127 was explained in the papers recorded with G O, No. 1,491, dated 31st May, G O, No 1,951, dated 10th July 1875, and G O, No. 3,114, dated 3rd November 1875

7 Unexpended balances of allotments for Items 76, 78, and 79 were surrendered during the year and utilized on other works; but in connection with Items 84* and 4† the amounts shown in the margin were allowed to lapse. It will now be explained why these sums were not given up in good time if they could not be spent on the works for which they were allotted

* Rupees 2,149
† „ 2,173

8 There are forty-one items held to be objectionable under the rules classified as shown below —

	No.	Amount
(1) Without estimate	6	16,299
(2) Do grant	21	13,084
(3) In excess of estimate	3	2,803
(4) Do of grant	11	17,400

9 Five out of six of the items falling under category 1 were for small amounts below Rupees 500, but this does not obviate the necessity for sanctioned estimates being provided This should be attended to by District Engineers

10 An estimate of Rupees 52,690 has been submitted for Item 1, and is now under consideration The unsanctioned outlay on this work has formed the subject of several orders of Government — *Vide* G O, No. 1,025, dated 21st April, and No. 1,786, dated 3rd July 1875 The bulk of the outlay was incurred in previous years, the expenditure during the current year amounting to Rupees 61 only. The excess outlay

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on Item No 33 was reviewed in G O, No 2,914, dated 12th October 1875. Explanation should be submitted of the causes of the outlay in excess of estimates in connection with Items 28, 29, and 30

11. The excesses incurred under categories 2 and 4 are passed.

(True Extract)

(Signed) G W. WALKER, Major-General, R.E.,
Secretary to Government.

No 380

(DOCKET No. 3,275, dated 16th November 1875.)

COPY of the above forwarded to the Government of India.

(True Extract.)

Major-General, R.E.,
Secretary to Government.

*Report on the Appropriation Accounts
for 1874-75.*

Buildings and Roads Branch.

Provincial Services.

The Original Budget grant of Rs 10,50,000 was supplemented during the year to the extent of Rs 14,158 making the total final grant at end of year Rs 11,91,158 against which the debits have amounted to Rs 12,84,669 or Rupees 93,511 in excess of the final grant. This excess chiefly occurs against the following heads.

Repairs Rupees 10,902

Tools and Plant 36,502

Increase of Stock 47,259

the heads Repairs and Tools and Plant will be noticed hereafter. When writing the Report for 1873-74 the Controller anticipated large issues from the balance of stock in the Public Works Store Department at the close of that year, without a corresponding receipt.

receipt of fresh stock so that the closing balance would be a saving on the Budget Grant of 1874-75, but these results have not been attained to such a degree as was anticipated in connection with the Store Department while on the other hand the excess of balance in other Public Works Divisions or Ranges has brought about a net charge, instead of a saving on the Budget grant of this year.

2. The above mentioned outlay of Rs. 1,284,669 does not include any portion of that incurred from the grant-in-aid of Rs. 1,200,000 from Provincial to Local Funds because in this Presidency no arrangements have as yet been made for separating the expenditure from the Provincial grant-in-aid from the expenditure

Increase in balance of stock with P.W. Ranges classed as Provincial	53,724-10-6
Less Decrease in balance with the Store Department	47,258-12-
Net Increase	6,465-18-6

13/2
expenditure of Local Funds proper as explained in the letter from this office to the Accountant General Public Works Department No. 40 A, dated 21st August 1875. The amount of grant, however, has been added to Part I in which the total outlay from Provincial Funds is shown to have been Rs. 24,84,669.

3. Original Works—The following table shows the differences between grant and outlay.

	Grant	Outlay	Outlay	
			More	Less
Civil Buildings	594,240	595,698	1,458	.
Communications	1,62,588	1,61,258	3,670	.
Mis. Public Imports	21,091	9,771	.	11,320
	777,919	771,727	5,128	11,320
Net short outlay Rs. 6,192				

This seems to be a fair result compared with those exhibited in the Reports for the two previous years.

The differences resulting in the net saving of Rs. 6192 are brought out in the following table comparing the grant with the outlay in each district.

Districts	Civil Buildings		Communications		Misc. Public Improvements	
	Grant	Outlay	Grant	Outlay	Grant	Outlay
Ganjam	16,615	16,261	10,000	9,388	"	124
Vizagapatnam	17,111	17,329	33,700	32,534	"	99
Godavery	5021	4,457	"	"	"	"
Pistna	16,065	18,645	"	"	"	"
Nellore	41,638	42,473	60,900	67,188	"	"
Cuddapah	30,699	38,902	"	"	"	"
Punool	18,161	16,087	"	"	"	"
Bellary	24,225	23,465	"	"	"	"
Prossideroy	134,886	134,724	"	"	2,346	71
Chingleput	29,826	30,780	"	"	"	192
North Arcot	38,473	42,064	"	"	"	"
South Arcot	19,035	17,160	"	2,500	"	"
Salem	26,754	26,717	"	624	"	"
Bangalore	500	1197	"	"	"	"
Tanjore	22,638	21,887	"	"	366	304
Trichinopoly	44,897	44,733	"	"	5000	"
Milgherry	6364	5718	43,580	49,561	720	1148
Channibatore	8552	8729	9,200	9014	"	"
Malabar	13,375	10,680	3	49	7719	1918
Wynaad	9645	8754	"	"	"	"
South Canara	22,991	21,273	"	"	"	"
Madura	32,262	32,230	5,000	400	5000	3940
Tinnevely	11,651	11,428	"	"	"	1879
Unallotted portion of grant	2,856	"	"	"	"	"
	594,240	595,698	162,638	166,258	21,091	9771

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From the statement of completed works which accompanies the Appropriation Accounts it will be seen that thirty six works were completed during the year 1874-75 at a total outlay of Rs. 337,097 from the commencement of operations.

Repairs— The following table shows the differences between grant and outlay under this head.

	Grant	Outlay	Outlay	
			More	Less
Civil Buildings	442,678	153,904	11,326	"
Communications	377,09	32,353	"	5,356
Misc. Public Improv.	13,946	18,878	4,932	"
	194,233	205,135	16,258	6,356
Net excess outlay Rs. 18,902.				

How this excess is brought about will be seen from the following table of grant and outlay in each district.

Statement

Districts	Civil Buildings		Communications		Miscellaneous Public Improvements	
	Grant	Outlay	Grant	Outlay	Grant	Outlay
Ganjam	4927	4385	5900	5900	"	"
Vizagapatnam	2904	3426	3000	2886	"	"
Godavery	5306	4257	"	1368	5365	5203
Histra	3500	3122	"	"	495	647
Nellore	3191	3354	"	"	10	9
Cuddapah	6665	8011	"	"	"	"
Kurnool	2967	4478	"	"	"	"
Bellary	3900	5111	3790	3801	"	"
Presidency	44,644	44,881	18,450	18,483	"	271
Chingleput	9441	11,999	740	"	"	"
North Arcot	10,425	9848	"	"	"	"
South Arcot	4895	4384	"	"	"	"
Salern	3266	5453	"	"	"	"
Bangalore	1400	1939	"	"	"	"
Banjore	4603	5158	"	"	"	"
Trichinopoly	2300	2577	"	"	"	"
Milgherry	3008	2928	4069	5693	1076	1253
Bombatore	3041	2966	"	"	"	"
Malabar	6937	7730	"	"	1000	6137
Wainad	728	560	"	"	"	"
South Canara	5790	7918	"	"	"	"
Madras	3700	4355	1760	2822	6000	5358
Tinnevely	6051	6064	"	"	"	"
Total	142,578	153,904	37,709	32,353	13,946	18,878

The following may be taken as the items which chiefly form the excess of

of Rs 10,900 above shown.

Under Civil Buildings

Cuddapah	1346
Kurnool	1521
Bellary	1211
Chingleput	2558
Salern	2187
South Canara	2128
	10,951

Under Communications

Godavery	1368
Milgherry	1600
	2968

Under Misc. Public Improvements

Malabar	5137
	19,056

Deduct Recovery in excess of expenditure against P. Acct. 8,600
10,456.

The minor entry of Rs 8,600 shown in red ink in this portion of the report, and that of Rs 2,500 under the Section 'Original Works', are made under the instructions contained in the Proceedings of the Board of Revenue of 1635 dated 16th June 1875. These sums were charged in the accounts of

of 1872-73 as Provincial Service expenditure, as there was nothing then to shew that the Provincial grants sanctioned for the works in question were to be considered in the light of grants in aid to Local Funds. As decided by the Board, the items have been transferred in the Accounts of 1874-75 to the debit of Local Funds Expenditure.

Establishment. Against a Budget provision of Rs 200,000 under this head the debit or actual charge has amounted to Rs 205,070 which is the balance of the actual Public Works Establishment charges of the whole Presidency after setting off the debits against the other heads of service as directed in Order of Government No 2991 A of the 20th October 1874. Taking the expenditure on Provincial Works and Repairs by Public Works Officers which amounts to Rs 8,91,019 the proportion which the

the Establishment bears to works is 23 per cent.

The charges on account of the regular Public Works Establishment amounted to Rs 206,420 which according to the method of distribution observed in the accounts of this year, was debited to the following services.

	Establishment charges	Works and Repairs by Public Works Officers	Percentage of Establishment to works	
Irrigation	Capital Extraordinary	1,50,942	535,571	20
	do Ordinary	1,04,272	2,49,362	41.8
	Revenue Account	4,90,587	1,27,4967	38.4
	Ordinary Agriculture Works	72,430	2,87,108	25.2
Military	1,46,350	5,60,252	26.1	
Other Services	16,158	33,267	48.5	
Local	8,68,394	3,49,5716	24.8	
Provincial	2,05,070	8,91,019	23	
	20,64,203	73,27,262	28	

The foregoing table compares the Establishment charges with the actual expenditure on works and repairs.

repairs by Public Works Officers. From these results the percentage charge on account of Establishment seems to be very high against the first three heads of the Irrigation Branch, and against Ordinary Public Works - Other Services, but this is explained by the fact that the Establishment charges against these Services, besides bearing 25 percent on expenditure or grant whichever is the greatest, include other special charges such as Establishments for surveys, for the Chief Engineer for Irrigation, for the Conservancy of Irrigation works, and for coal boring operations. The total charges for Establishment under all heads, inclusive of that under Civil Officers, amounted to Rupees 2,076,714, which was passed under the following heads.

I Direction	580,009
II Construction, including cost of Conservancy Establishment	139,806
III Accounts	97,636

and

and the same was disbursed on the following accounts

A. Salaries	17,87,819
B. Travelling Allowances	2,50,406
C. Contingencies	38,489

The proportion which the cost of Establishment bears to the above-mentioned heads stands thus -

Direction	27.9
Construction	67.4
Accounts	4.7
	100.

Salaries	86
Travelling Allowances	12
Contingencies	2
	100

The following table brings together in one view the cost of the Establishment under the heads and sub heads above noted.

	Salaries	Travelling Allowances	Contingencies	Total
Direction	52,465	38,619	18,025	580,009
Construction	11,68,718	2,02,070	19,481	13,99,069
Accounts	92,636	1017	3,983	97,636
Total	17,87,819	2,50,406	38,489	20,76,714

Tools and Plant. Under this head the final grant was Rs 19,006 while the charges have amounted to Rs 55,508 showing an excess outlay of Rs 36,502. Of this excess, Rs 34,317 are traced to two items of Rs 27,167 and Rs 7,150, the former is the debit raised in the accounts of the Presidency Workshop on account of increase of capital, while the latter is the difference between the grant appropriated to the Presidency Store Department (Rs 4250), and the amount charged against that provision on account of the boiler got out from England for the Steamer Fred and May (Rs 11,400).

Profit and Loss. The charges to this head consist of three items - 1st Rs 200, the value of lime kilns at Chagathi and Janampetta borne in the Stock Returns of the Ellore Range of the Godavari District; 2^d Rs 19-7-5, the difference between book value and the amount realized by the sale of stock articles in the

the Chittur Range, both of which were adjusted in communication with the Controller under the authority conveyed in Order of Government No 243 dated 27th January 1875. The 3^d item Rs 25-15-7, the value of Cordage borne as stock in the Nagapattinam Range, was adjusted to this head under the authority conveyed in G.O. No 2519 of the 5th September 1874.

Receipts on Revenue. The Provincial Budget contains no estimate of Revenue with which to compare the actuals credited in the Annual Accounts. The realization of the year amounted to Rs 51,836 compared with the following sums credited in the accounts of the previous years.

For 1871-72	Rs 57,425
1872-73	60,963
1873-74	1,13,045

It will be seen from the previous years' 1873-74 report that the large

sum credited in that year included certain special items of adjustments.

The following items are still held as 'Objectionable' for want of Estimate & Expenditure without Estimate.

1. Cost a new Saling butchery and subsidiary jail at Namblam Rs. 462.
2. For purchasing fittings for a fuel Engine constructed by Public Works Workshop for Government house at Guindy 514.
3. Repairing the roof of Tahsildar's butchery at Salem 369.
4. Repairing the District Munsiff's Court house at Darampur 207.
5. Ceiling the record room of the Chirkal Saling butchery at Cannanore 214.
6. Repairs to the roof of the protestant Church at Cannanore 533.
7. Constructing dead house at Narasapur 483.
8. Repairing the Head Assistant Collector's butchery at Namblam 500.

9. Repairing Head Assistant's butchery at Thiruvananthapuram 260.
10. Repairing Saling butchery at Kumbalangi 307.
11. Repairing sub-magistrate's butchery at Pappally 269.
12. Constructing a Diffusion Range at the District Office 710.
13. Roman Catholic church at Namblam 644.
14. Roman Catholic church at Peruvannur 310.
15. For purchasing fittings for a fuel Engine constructed by Public Works Workshop for Government house at Guindy 514.
16. Improving and repairing the collector's bungalow at Chittoor 6498.
17. Repairing the collector's butchery at Salem 833.
18. Repairing District Engineer's office at Salem 308.
19. Repairing the roof of Tahsildar's butchery at Salem 369.

20. Repairing the District Munsiff's Court House at Darasimangy—207
 21. Constructing the District Engineer's office at Bangalore—726
 22. Constructing Police guard room and out houses at Manilam Talug catchery—295
 23. Repairing St. John's church at Trichinopoly—362
 24. Building the record room of the Cherikal Talug catchery—214
 25. Repairs to the roof of the Protestant church at Cannanore—533
 26. Repairing and improving the sea Custom office at Kollapalay—300
 27. Repairing the Sea Custom Office at Pambay—442
- Expenditure in excess of estimate beyond prescribed limitation.
28. Constructing a 1st class catchery at Konezherry—660
 29. Improvements to the new Koonoor Ghat—1250
 30. Sub. Magistrate's catchery at Vytherry—893

- 9
- Expenditure in excess of grant beyond prescribed limitation.
31. Jeypure ghat works—114
 32. Constructing 1st class Talug catchery at Periyar—1016
 33. Constructing Talug catchery at Atmakur—569
 34. Constructing Sub. collector's catchery at Ouzole—1609
 35. Constructing a 1st class Catchery at Mannisherry—1554
 36. Washing walls and floors of the several buildings &c in Lying in Hospital—534
 37. Lady Lanning's beat road—1880
 38. Kotezherry ghat road—6207
 39. Improvements to the new Koonoor Ghat—1251
 40. Maintenance of Goodalore Ghat—900
 41. Constructing Talug Catchery at Periacolum—836
- The only item calling for remark is No. 1, the bulk of the expenditure on
- on

Revd. Mr. 1635 & 16 June 75
 21st April 74 to 239-241
 - 3rd July - - 44-50
 - 16th - - - 525
 - 28th Sept - - 553-555
 - 3rd Dec - - + 57-58.
 - 7th Jan 75 - 48 hrs:
 - 16th - - - 276-278.
 - 27th - - - 498-499.
 29th - - - 523-524.
 1st March - - 23-24.
 8th - - - 187-229.
 31st May - - 555-556.
 8th June - - 83-84.
 10th July - - 290-291
 12th Oct - - 180-181.
 45th - - - 289-283.

G. W. 1875 Deph.
 No: 6472

From

The Controller of
 P. W. Accts.

Dated 11th Oct 1875.
 Recd. 12th - 1875.

Report on the Appropria-
 tion Accts. for 1874-75.
Buildings & Roads Branch
Pub. Services.

14377

Cir 13-11-75
 Recd to Mr. 13-11-75

G.O. No 3274-75 16/11/75

Account No 3274
 Public Works Department.

Proceedings of the Madras Government.
 Under date the 16 Nov 75

Read the following

From the Controller of
 Public Works Accounts } (At 11th October 1875)

In his note
 above recorded the
 Controller reviews
 the appropriation
 and outlay accounts
 of Provincial Works
 for 1874-75.

The final budget
 grant amounted
 to Rs 1191158 against
 which

which an out-
lay of Rs 12,84,669
has been recorded
in the Controllers
books. The sweep
of Rs 93,511 has
accrued prin-
cipally under the
following heads.

Repairs - Rs 10902

Lost Plant - " 36502

Stock - " 47259

The remarks in
Para 1 of the Note
explain how the
sweep

3-
sweep under Stock
was brought about
and show how
uncertain must
be estimates of
Stock balances from
and long before the
close of the year to
which they relate.

The following state-
ment shows the sum
of the outlay under
each head, and
includes the sum
in aid of P.W.D.
Rs 12,00,000 to local
funds.

The results so far as the outlay on "Works" is concerned may on the whole be regarded as satisfactory. There are several works however in which allotments made have not been fully utilized. The following are the most notable instances.

Service Works		Local Grant	Outlay
<u>Original Works</u>			
Civil Buildings	594240	595698	
Communications	162588	166258	
Misc. Public Improvements	21091	9771	
	777919	771727	
<u>Repairs</u>			
Civil Buildings	142578	153904	
Communications	37909	32353	
Misc. Public Improvements	13946	18878	
	194233	205135	
Establishment	200,000	205,070	
Tools and Plant	19,006	55,508	
Profit and Loss	"	245	
Total	1191158	1237685	
Additional Grant	"	"	
Public Works Proper	1191158	1237685	
add increase of stock	"	47259	
less decrease in London Invoices	"	275	
Public Works Proper	1191158	1284669	
add for communications			
<u>Changes under Local</u>			
New Works	650,000		
Repairs	250,000	12,000,000	
Establishment	3,00,000		
Total	2391158	24,84,669	

District	Original Works Civil Buildings	Final Grant	Expenditure
(145) South Canara. District Court House Mangalore		Rs 10,000	Rs 6473.
(146) Mysore Dy. Collrs. Cutcherry Manantoddy		4825	3515
(147) Bellary. Dy. Sahildars. Cutcherry and Sub Jail at Venkatagiri		6870	4235
(148) Bellary. Dy. Sahildars & Sub. Magistrates Cutcherry Gernaganoor		5700	1991
(149) North Arcot. Dy. Sahildars Cutcherry and Sub Jail at Venkatagiri		10000	5100
(150) " " Do Do at Coopers		4653	2737
(151) " " Sahildars Cutcherry & Sub Jail Palmanair		4570	1138.
(152) South Arcot. Sahil Cutcherry Shulla Moorchy		4000	1851
(153) Malabar. Lightning Conductors to Central Jail Cannanore C.		3272	2
(154) " " Memo for Supt. Central Jail Cannanore Mrs. Public Improvement		4228	1549 by Civil Officers
(155) Presidency. Restoring Madras Pier		2346	173.

The short expenditure on items 14, 65, 74 and 126 has already been furnished in Q. O. No 2956 dated 15th October 1875. And that in items 43 and 127 was explained in the papers received with Q. O. 1491 of 31st May, Q. O. 1951 of 10th July 1875 and Q. O. No 3114 of 3rd Nov. 75. Unexpended balances of allotments for items 76, 78 and 79 were surrendered during

During the year
and utilized on
other works - but
in connection with

items 84 and 4* * Rs 2149
" 2173

the amounts shown
in the margin were
allowed to lapse.

It will now be
explained why
these sums were
not given up in
good time if they
could not be spent
on the works for
which they were
allotted.

There are 4 items
held to be objection-
=able

15
able under the
rules Clapfield
Rs. shown below.

(1) Without estimate	6	16,597
(2) " Grant	21	13,084
(3) excess of Rs.	3	2,003
(4) " Grant	11	17,400

5 out of 6 of the items
falling under Cate-
gory (1) were for small
amounts below
Rs 500, but this does
not obviate the necessity
for sanctioned es-
timates being pro-
vided. This should
be attended to by
District Engineer.
An estimate of
Rs 52,690 has been

Submitted for item
1. And is now pre-
sented for consideration.
The provisions of
outlay on this work
has formed the sub-
ject of several orders
of Government. vide
G.O. 1025 of 21 April
1875 and 1786 of 3 July 1875.
The bulk of the out-
lay was incurred
in previous years,
the expenditure dur-
ing the current year
amounting to Rs 61
only. The excess out-
lay on item No 38
was reviewed in
G.O.

G.O. 2914 dated
12th October 1875.
Explanation should
be submitted of
the causes of the
outlay in excess
of Estimates in
connection with
items 28, 29 & 30.

The excesses incurred
under Categories
(2) & (4), are passed.

Ex. No.

H. E. No 3275 of 16 Nov.
Copy of the above
forwarded to the Govt.
of India.

Cont. P. W.
D. Engr.
Ex. R. W. and
T. H. Dept.

Office

2nd attch

Br. No 30-11-75

Let. Acc. no. 1 -
To 377 - 380

6

6/4/75 X ✓

Gobt. of 1875 Madras.

PUBLIC WORKS.

1^o *Cont. Works*
Govt. of India

Date

Issued

Recd

Encl

G. O. *16 Nov* 1875, No 3274
3275

Nos. 377-379
380

Appropriation Contingent
Committee (Buildings & Roads
Branch; Provincial Services).

Passing orders on the review of
the — for 1874-75 by the
Controller of P. & W. Accts. —