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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	3285-86	Press
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Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
16th November 1875*

No 398 Read the following endorsement of the Controller of Public Works
Accounts, dated 11th October 1875 —

REPORT ON THE APPROPRIATION ACCOUNTS FOR 1874-75

IRRIGATION BRANCH

Extraordinary —The budget grant under Extraordinary was Rupees 8,00,000 including the refund of Rupees 1,00,000 from Ordinary on account of the Madras Water-Supply Project, and including a provision of Rupees 1,615 for expenditure in England. The Government of India, in their orders on the Madras Budget, fixed Rupees 25,000 as the budget grant for expenditure in England under Extraordinary, which sum, however, was distributed by the Local Government* between Extraordinary

* G O, No 1,358, dated 21st May 1874 Rupees 1,615, and Ordinary Rupees 23,385. Thus the net allotment for expenditure in India was Rupees 7,98,385, and the outlay against that allotment Rupees 7,18,032

Taking into account the refund of Rupees 1,00,000 from Ordinary to Extraordinary, and Rupees 511 realized as receipts on Capital Account, the result is a net outlay of Rupees 6,17,521 against a final grant of Rupees 6,98,385 as shown in the accounts, or Rupees 80,864 less than the grant for expenditure in India. There was no expenditure in England on account of Extraordinary Irrigation Works.

	RS
(1) . . .	2,91,950
(2) . . .	18,42,050
(3) . . .	2,000
Total . . .	21,36,000

† Under G O, No 3,103-A, dated 30th October 1874

G O, No 3,579, dated 19th Dec 1874
" " 184, " 22nd Jan 1875
" " 839, " 24th Mar " "
" " 859 I, " 31st " " "

2 *Ordinary* —The budget grant under this head, including Capital (1), Revenue (2), and Ordinary Agricultural Works (3), was Rupees 21,36,000 (excluding the provision of the Rupees 1,00,000 for refund to Extraordinary), whilst additions† made thereto during the year to the extent of Rupees 20,000 under Capital, and Rupees 1,83,000 under Revenue bring up the final grant to Rupees 23,39,000, distributed thus —

	RS
Capital . . .	3,11,950
Revenue . . .	20,25,050
Ordinary Agricultural Works . . .	2,000

which includes a provision of Rupees 23,385 for expenditure in England

The net grant for expenditure in India was, therefore, Rupees 23,15,615, while the outlay thereon including increase in stock (Rupees 18,671) and increase in London invoices (Rupees 74) amounted to Rupees 25,60,990, but taking into account the provision of Rupees 1,00,000 above referred to, and the reductions against receipts on

	RS
(a) . . .	286
(b) . . .	7,645

Capital (a) Account and expenditure (b) in England, there is a net outlay of Rupees 26,53,059 against a final grant of Rupees 24,15,615 showing an excess out-

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16th November 1875.*

lay of Rupees 2,37,444 over the grant for expenditure in India, as shown in the accounts. This excess is distributed to the several heads in the following table comparing final grant with outlay, in which the entire ordinary grant and outlay have been taken under the two divisions of Capital and Revenue as was done in the report on the accounts of the previous year —

Service Heads		Final Grant.	Outlay
		RS	RS
Capital	Works	3,18,950	3,72,005
	Establishment	55,000	1,09,963
	Tools and Plant	40,000	2,942
	Profit and Loss		191
	Increase in Stock		18,671
	„ in London invoices		74
	Less reduction of grant to meet expenditure in England	23,385	
	Less receipts on Capital Account		286
	„ expenditure in England		7,645
Total Capital		3,90,565	4,95,915
Revenue	Extensions and improvements		2,731
	Maintenance and repair	15,50,050	15,43,707
	Establishment	4,45,000	5,57,326
	Tools and Plant	30,000	58,842
Total Revenue		20,25,050	21,57,144
Grand Total, Ordinary		24,15,615	26,53,059

3 *State Outlay on Guaranteed Irrigation Works*—The budget grant for this purpose was Rupees 14,000, which was subsequently reduced* to Rupees 9,000 by transfer of Rupees 5,000 to Capital Ordinary on account of Minor New Works Agricultural. The outlay against this reduced grant has been Rupees 5,287 made up of Rupees 537 on account of land, and Rupees 4,750 on account of establishment. The provision for the outlay on these accounts is included in the budget under Capital Ordinary, but they have been shown distinctly in this report and in the annual accounts.

4 The outlay under each head of service, as compared with the budget grant, may be noticed as follows —

I—Extraordinary

Works	Grant	RS
	Outlay	5,95,000
	Short Outlay	5,35,658
		59,342

The following are the budget works on which expenditure was incurred during the year in excess of final grant, and the excesses in these cases are not of such importance as to require notice —

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Item 4, Godavery, Western Delta Project—Budget grant of Rupees 1,87,437 reduced during the year to Rupees 1,61,437, against which an outlay of Rupees 1,64,962 was incurred.

Item 6, Pulleru Channel—Budget grant Rupees 12,645 reduced during the year to Rupees 8,645, against which an outlay of Rupees 9,264 was incurred.

The other budget works on which the outlay in each case was less than the grant are the following —

Item 3, extension of irrigation in the Eastern Delta Project, Godavery—The final grant for this work being Rupees 1,49,300, while the outlay thereon was Rupees 1,44,300.

Item 7, Masulipatam Canal—Final grant Rupees 33,327, outlay Rupees 26,965.

Item 8, enlargement and improvement of Ryves' Channel—Final grant Rupees 34,000, outlay Rupees 33,072.

Item 9, sloping down the banks and enlarging the head of the main canal from Seetanagram to Dugeralla—Final grant Rupees 34,254, outlay Rupees 29,253.

Item 13, Pennair Anicut Works—Final grant Rs 22,774, outlay Rs 21,467.

Item 23, Pelandorai Anicut Project—Final grant Rs 34,050, outlay Rs 20,000.

Item 31, Streeviguntum Anicut Project—Final grant Rupees 58,043, outlay Rupees 51,931.

Owing to the want of boats, a large quantity of materials could not be despatched for several of the minor masonry works, which resulted in the short outlay of Rupees 5,000 on item 3 of the budget. The short outlay of Rupees 1,307 on item 13 of the budget is said to be owing to the concentration of all available labor on the numerous emergent works caused by the flood damages of the Pennair river. The short outlay of Rupees 14,050 is the amount of the additional grant for item 23 of the budget, sanctioned by Government on the 31st March 1875 in G O, No 859, which appears to have been given too late to be utilized on the work. No reports have been received of the cause of the short outlay in the case of the other works.

Establishment	Grant	RS
	Outlay	1,75,000
	Short Outlay	1,60,942
		14,058

The charge to this head is made up of 25 per cent on the amount of final grant for works, viz, Rupees 1,48,750 and Rupees 12,192 on account of survey establishments.

Tools and Plant	Grant	RS
	Outlay	30,000
	Short Outlay	21,432
		8,568

The grant under this head includes Rupees 1,615 provision for expenditure in England against which there has been no charge, and Rupees 5,135 not allotted by Government to the local officers.

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16th November 1875.*

11—Ordinary Capital

The following comparisons of grant and outlay are made according to the table given in paragraph 2, taking together the entire ordinary grant under Capital and Revenue

	Grant	Outlay	Excess Outlay	RS
Works	3,18,950	3,72,005	53,055	

The outlay includes a sum of Rupees 22,600 charged under the head "Ordinary Agricultural Works," against which a grant of only Rupees 2,000 appears as per budget in the Appropriation Account. Outlay was incurred on all the works provided in the budget under Capital Ordinary, and the only item calling for remark as showing considerable difference between grant and outlay is the following:—

Chembrumbaukum Tank Project—Against a final grant of Rupees 17,183 the outlay was Rupees 27,720, the difference of Rupees 10,537 is due to the amount paid by the civil department as compensation for land for which no budget provision appears to have been made

	Grant	Outlay	Excess Outlay	RS
Establishment	55,000	1,09,963	54,963	

The outlay above shown is made up of a per-centage charge on the outlay on works, and the cost of the establishment of the Chief Engineer for Irrigation and Survey Establishments

	Grant	Outlay	Short Outlay	RS
Tools and Plant	40,000	2,942	37,058	

With the outlay of Rupees 2,942 must be taken into account the expenditure in England amounting to Rupees 7,645, for which provision to the extent of Rs 23,385 is included in the grant of Rupees 40,000. Taking altogether, there is a saving under this head of Rupees 29,413, which is counterbalanced by an excess outlay of Rupees 28,842 under the corresponding head revenue expenditure

Profit and Loss, Rupees 191—The amount was charged to this head under the orders of Government, No 335, dated 12th February 1874, and represents the value of sand collected for the Chabrole bridgework in the Kistna district which could not be accounted for, but supposed to be lost by wastage

Ordinary Revenue

	Grant	Outlay	Short Outlay	RS.
Maintenance and Repairs	15,50,050	15,43,707	6,343	

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The outlay includes a sum of Rupees 2,65,048 charged as "Ordinary Agricultural Works," under which head no provision was made for repairs as will be seen from Part I of the Appropriation Account

	Grant	Outlay	Excess Outlay	RS
Establishment.	4,45,000	5,57,326	1,12,326	

The outlay includes a sum of Rupees 1,02,187 on account of Conservancy Establishments, and Rupees 899 on account of Survey Establishment, while the per-centage charge is calculated on the amount of grant for works, which was greater than the outlay thereon

	Grant	Outlay	Excess Outlay	RS
Tools and Plant	30,000	58,842	28,842	

This excess is counterbalanced by the saving of Rupees 29,413 under the corresponding head of Capital

5 Receipts—The amount recovered under Capital Account Extraordinary was Rupees 511, and that under Capital Ordinary Rupees 286 as per annual accounts.

Receipts on Revenue Account as per budget were estimated at Rupees 70,000, while the regular estimate provided for Rupees 76,000. The actual receipts, however, amounted to Rupees 73,319, which is compared in the following table with the items of the regular estimate —

	Regular Estimate	Actuals
	RS	RS
Receipts from Navigation	45,000	39,422
Water-power		141
Grass Rents, &c	22,000	23,192
Miscellaneous	9,000	10,564
Total	76,000	73,319

The following sums were also realized in addition to the above and credited to the head "Ordinary Revenue Receipts —"

	RS
Sales of produce	511
Miscellaneous	5,150
Total	5,661

6 The following is a detail of the items of outlay held as "objectionable" for want of estimate, &c —

Expenditure without Estimate

	RS
1 Constructing new river embankment at Kotapully Lunkah	423
2 Repairing Kasarapully Lock	773
3 Charges for Stoney's Head-sluice Valve in Seetanagaram Canal	1,345

Range Officers appear to have been authorized to carry out works in anticipation of sanction to estimates. Estimates for items Nos 4 and 13 and revised estimates for items Nos 80 and 82 are stated to have been submitted to the Chief Engineer for Irrigation for sanction. An estimate for No 5 has been submitted to the Government of India for sanction—*Vide* G O, No 1,496, dated 31st May 1875, and an approximate estimate for No 53 was sanctioned in G O, No 2,020, of 16th July 1875. In regard to item No 72, the District Engineer was authorized to incur "such expenditure as may be necessary in the preparation of materials for the Ponnair Anicut Extension"—*Vide* G O, No 247-B, dated 27th January 1875. The excess in regard to item No 89 is due to a large sum (Rupees 11,300) having been paid at the end of the year on account of compensation for land taken up in connection with the project.

(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 399 & 400 ORDER THEREON, 16th November 1875, No 3,285

IRRIGATION, No 44
Account

THE above is the Controller's Review of the Appropriation and Outlay Accounts of the Irrigation Branch of the Public Works Department for the year 1874-75.

2 Under "Extraordinary" the net allotment for expenditure in India was Rupees 7,98,385, of which Rupees 7,18,032 were utilized. As shown in the accounts the outlay appears as Rupees 6,17,521 from an allotment of Rupees 6,98,385, these results having been arrived at by deducting the refund of Rupees 1,00,000 ordered to be made from "Ordinary" to "Extraordinary" on account of the Madras Water-Supply Project as well as a recovery of Rupees 511 on Capital Account. The unexpended balance is thus shown to be Rupees 80,864.

3 The final grant for expenditure in India under "Ordinary" was Rupees 24,15,615, against which a net outlay of Rupees 26,53,059 is shown to have been incurred. As in the case of "Extraordinary" the adjustment of the Rs 1,00,000 on account of the Madras Water-Supply Project is provided for, together with other sums enumerated in paragraph 2 of the Controller's review, thus bringing out an excess expenditure of Rupees 2,37,444.

4 The State outlay on Guaranteed Irrigation Works amounted to Rupees 5,287 against a reduced grant of Rupees 9,000. Of the expenditure, Rupees 537 were on land, and Rupees 4,750 on establishment.

5 The appropriation and outlay under the main divisions of the budget having thus been brought under review, His Excellency the Governor in Council will now proceed to consider the results under the various heads of service.

I—Extraordinary.

6 Under "Works," there was a short outlay of Rupees 59,342. The particular works on which the outlay was less than the grant are enumerated in paragraph 4 of the Controller's note, and the reasons which have been assigned for non-utilization of funds are also mentioned. Scarcity of boats for the conveyance of materials in the Godavery and the concentration of all available resources on emergent works in the Nellore district have been assigned as reasons for short outlay on budget items 3 and 13.

7 The explanations are accepted as satisfactory, as well as that offered in connection with budget item 23.

8 No explanations have been afforded by the officers concerned as to the short outlay on budget items 7, 9, and 31. This should now be done.

9 Under "Establishment" and "Tools and Plant" the short outlay was Rupees 14,058 and Rupees 8,568, respectively.

II—Ordinary Capital

10 Under "Works," there has been an excess outlay of Rupees 53,055.

11 As the accounts of outlay have not been submitted, the incidence of this excess is not ascertainable. A portion of the amount, however, (Rupees 10,537) is explained to be due to payments for compensation for land on account of the Chembrumbaukum Tank Project for which no budget provision was made. The Superintending Engineer, Chingleput, will explain the omission.

12 The outlay under "Establishment" was Rupees 54,963 in excess of the grant, and that on Tools and Plant Rupees 37,058 less than grant. The remarks of the Controller under these heads explain the differences.

Ordinary Revenue

13 The grant and outlay under "Maintenance and Repairs" show a close correspondence, and the result may be regarded as satisfactory.

14 The figures under "Establishment" and "Tools and Plant" and under "Receipts" do not call for special remark.

15 The Controller brings forward ninety items which are held to be objectionable under the budget rules.

They are classified as follow —

	Items	Amount RS
Without Estimate	56	60,877
" Grant	19	29,204
In excess of Estimate	7	32,121
" of Grant	8	21,855

16. The attention of District Engineers was called in paragraph 9 of the orders*

on the accounts of the previous year to the necessity of estimates being made out and sanctioned when practicable before the close of the year. From the large number of works which is now brought forward as objectionable for want of sanctioned estimates,

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16th November 1875.

sufficient attention does not appear to have been given to the instructions issued It is noticed that for a few of the items only is any explanation given of the causes of expenditure contrary to rule This is probably due to want of information on the subject in the Controller's Office.

17. In future, the Controller will arrange for explanation on each item being furnished by local officers, before the Review of the Appropriation and Outlay Accounts is laid before Government His Excellency the Governor in Council will then be in a position to pass such orders as may be required.

(True Extract)

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

No. 401

(DOCKET No 3,286, dated 16th November 1875)

COPY of the above forwarded to the Government of India

(True Extract)

Report on the Appropriation
for 1874-75.-
Immigration Branch

Extraordinary. The Budget grant under Extraordinary was Rupees 8,00,000 including the refund of Rs 1,00,000 from Ordinary on ac-
count of the Madras Water supply project and including a provision of Rs 1,615 for ex-
penditure in England. The Government of India in their orders on the Madras Budget fixed 25,000 Rupees as the Bud-
get grant for expenditure in England under Extraordinary which sum, however, was distributed by the local Government be-
tween Extraordinary Rs 1,615 and Ordinary Rs 23,385. Thus, the net allotment for Expenditure in India was Rupees 7,98,385 and the outlay against that allotment

Shpees 7,18,032.

taking into account the
refund of Rs 10,000 from ordinary
to Extraordinary and Rs 511 re-
alized as receipts on Capital
Account the result is a net
outlay of Rs 6,14,521 against a
final grant of Rs 6,98,385, as
shown in the accounts or sh.

pees 80,864 less than the grant for
expenditure in India. There
was no expenditure in England
in account of Extraordinary
Irrigation Works.

a. Ordinary. The Budget grant
under this head including Capital,
Revenue, and Ordinary
Agricultural Works, was sh.

pees 21,36,000 (including the provision
of the 10,000 shpees for refund
to Extraordinary whilst additions
made thereto during the year

(1)	29,19,50
(2)	18,42,050
(3)	2,110
	<u>21,36,000.</u>

under Rs 10,000
dated 31st Dec 1874
Rs 10,000
19th Dec 1874
184 dated 222
January 1875
630 dated 247
March 1875
859 dated 612
March 1875

(a) sh 286
(b) 7645

to the extent of Rs 20,000 under Capital
and Rs 183,000 under Revenue. bring
up the final grant to sh 23,39,000 dis-
tributed thus.

Capital shpees. 3,11,950
Revenue - - - 20,25,050
Ordinary
Agricultural Works. 2,000.

which includes a provision of
Rs 23,385 for expenditure in Eng-
land.

The net grant for expenditure
in India was therefore Rs 23,15,615,
while the outlay thereon in-
cluding increase in stock
(Rs 18,671) and increase in London
Invoices (Rs 74) amounted to sh.
pees 25,60,990, but taking into
account the provision of Rs 10,000
above referred to and the re-

ductions against receipts on
Capital Account and Expenditure
in England, there is a net
outlay of Rs 26,53,059 against

a final grant of Rs 24,15,615 showing an excess outlay of Rs 2,37,444 over the grant for expenditure in India, as shown in the accounts. This excess is distributed to the several heads in the following table comparing final grant with outlay in which ^{the entire} Ordinary grant and outlay have been taken under the two divisions of Capital and Revenue as was done in the report on the accounts of the previous year.

Service Head	Final Grant	Outlay
Worlt.	31,89,50	32,20,05
Establishment	53,000	10,99,63
Tools and Plant	40,000	2942
Profit and Loss	"	191
Increase in stock	"	18,671
" " London Division	"	74
Less, remission of grant		
to meet expenditure in England	23,385	"
Less, receipts on Capital account	"	286
Less, expenditure in England	"	7,645
Total Capital	390,566	49,5715
Revenue		
Extraordinary and improvement	"	"
Maintenance and repairs	15,30,050	15,43,707
Establishment	44,50,000	37,326
Tools and Plant	30,000	58,842
Total Revenue	20,25,050	21,57,144

Minutes L.D.
213579 dated
19th December 1874.

State Outlay in guaranteed Irrigation Works. The Budget grant for this purpose was Rs 14,000 which was subsequently reduced to Rs 9,000 by transfer of Rs 5,000 to Capital Ordinary on account of Minor Works Agricultural. The outlay against this reduced grant has been Rs 5,787 made up of Rs 5,000 on account of Land and Rs 787 on account of ~~the establishment~~ provision for the outlay on these accounts is included in the Budget under Capital Ordinary but they have been shown distinctly in this report and in the annual accounts. The outlay under each head of service as compared with the Budget grant may be noticed as follows.

I. Extraordinary.	
Grant	5,95,000.
Worlt. Outlay	5,35,658.
Short outlay	59,342.

The following are the Budget Works in which expenditure was incurred during the year in excess of final grant, and the excesses in these cases are not of such importance as to require notice.

Item 4. Godavari Western Delta Project. Budget grant of Rs 18,437 reduced during the year to Rs 14,437 against which an outlay of Rs 16,962 was incurred.

Item 6. Pullari Channel. Budget grant of Rs 12,645 reduced during the year to Rs 8,645 against which an outlay of Rs 9,264 was incurred.

The other Budget Works are such that the outlay in each case is less than the grant and the following.

Item 3. Extension of Irrigation in the Eastern Delta Project Godavari. The final grant for this work being Rs 1,49,300 while the outlay thereon

was Rs 1,44,300.

Item 7. Masulipatam Canal final grant - Rs 33,327 outlay Rs 26,965.

Item 8. Enlargement and improvement of dykes Channel. Final grant Rs 34,000, outlay Rs 33,072.

Item 9. Sloping down the Banks and enlarging the head of the main canal from Sektanagum to Dingeralla. Final grant Rs 34,254, outlay Rs 29,253.

Item 13. Pinnai Ancient Works. Final grant Rs 24,774 outlay Rs 21,467.

Item 23. Pelandurai Ancient Project. Final grant Rs 34,050 outlay Rs 20,000.

Item 31. Strivignatam Ancient Project. Final grant Rs 58,043, outlay Rs 51,991.

Owing to the want of Boats, a large quantity of materials could not be despatched for several

of the minor masonry works which resulted in the short outlay of Rs 5000 on item 3 of the Budget. The short outlay of Rs 1307 on item 13 of the Budget is said to be owing to the concentration of all available labours on the numerous emergency works caused by the flood damages of the Benair River. The short outlay of Rs 14,050 is the amount of the additional grant for item 23 of the Budget sanctioned by Government on the 31st March 1935 in G.O. No 869, which appears to have been given too late to be utilized on the work. No reports have been received of the cause of the short outlay in the case of the other works.

Establishment	Grant	175,000
	Outlay	160,942
	Short outlay	14,058

The charge to this head is

is made up of 25% on the amount of final grant for works viz Rs 48,750 and Rs 12,192 on account of survey establishments

Tools & Plant	Grant	30,000
	Outlay	21,432
	Short outlay	8,568

The grant under this head includes Rs 1615 provision for expenditure in England against which there has been no charge, and Rs 5135 not allotted by Government to the local officers.

II. Ordinary Capital.

The following comparisons of grant and outlay are made according to the table given in para 2, taking together the entire ordinary grant under Capital and Revenue.

Works	Grant	3,18,950
	Outlay	3,72,005
	Excess outlay	53,055

The outlay includes a sum of Rs 22,600 charged under the head "Ordinary Agricultural Works" against which a grant of only

Rs 2,000 appears as per Budget
in the Appropriation Account.
Outlay was incurred on all
the works provided in the Budget
under Capital Irrigation, and
the only item calling for re-
mark as showing considerable
difference between grant and
outlay is the following.

Chambunbarkum Suck Pro-
ject. Against a fiscal grant of
Rs 17,183 the outlay was Rs 27,720,
the difference of Rs 10,537 is due to
the amount paid by the Civil De-
partment as compensation for
lands for which no Budget
provision appears to have been
made.

Establishment	Grant	50,000
	Outlay	109,963
	Excess Outlay	59,963

The outlay above shown is
made up of a percentage charge
on the outlay on works and

the cost of the establishment of
the Chief Engineer for Irrigation
and Survey Establishments.

Est. & Plant	Grant	40,000
	Outlay	29,413
	Short outlay	10,587

with the outlay of Rs 29,413 must
be taken into account the ex-
penditure in England amounting
to Rs 7,645 for which provision
to the extent of Rs 2,385 is included
in the grant of Rs 40,000. Taking
all together there is a saving under
this head of Rs 29,413 which is
counterbalanced by an excess
outlay of Rs 28,842 under the
corresponding head Revenue
Expenditure.

Profit and Loss. Rupees 191.

The amount was charged to
this head under the order of
Government No 335, dated 12th
February 1874 and represents
the value of sand collected
for the Chabrole Bridge work.

in the History District which could not be accounted for, but supposed to be lost by wastage.

<u>Ordinary Revenue.</u>	
Maintenance	Grant 15,50,000
and	Outlay 15,43,707
Repairs	Short Outlay 6,433

The outlay includes a sum of Rupees 2,65,048 charged as "Ordinary Agricultural works" under which head no provision was made for repairs as will be seen from Part I. of the Appropriation Account.

Establishment	Grant	4,45,000
	Outlay	5,57,326
	Excess Outlay	1,12,326

The outlay includes a sum of Rs 1,02,187 on account of conservancy establishments and Rs 899 on account of survey establishments, while the percentage charge is calculated on the amount of grant for works, which was greater than the outlay thereon.

Solat Plant	Grant	30,000
	Outlay	58,842
	Excess Outlay	28,842

This excess is counter balanced by the saving of Rs 29,413 under the corresponding head of Capital.

Receipts. The amount recovered under Capital Account, Extraordinary was Rupees 511 and that under Capital Ordinary, Rs 286 as per annual accounts.

Receipts in Revenue Account as per Budget were estimated at Rs 76,000 while the regular estimate provided for Rs 76,000.

The actual receipts however amounted to Rs 73,319 which is compared in the following table with the items of the regular estimate.

	Regular Estimate	Actuals
Receipts from Navigation	45,000	39,422
Water Power	"	141
Grass rents &c	22,500	23,192
Miscellaneous	9,000	10,564
Total	76,000	73,319

The following sums were also
 realized, ~~in addition to~~ the above
 and added to the head ordinary
 Revenue Receipts.

Sales of Produce	Rs 511
Miscellaneous	" 5150
<u>Total</u>	<u>5661</u>

6. The following is a detail
 of the items of outlay held as
 objectionable for want of
 Estimate &c.

Expenditure without Estimate.

- 1 Constructing new masonry embankment
 at Kottapully Tank Rs 123.
- 2 Repairing Kottapully Lock Rs 773.
- 3 Charges for stonework head sluice
 valve in Ottumagaram Canal Rs 1345.
- 4 Fitting up Veerampy Lock gates Rs 2706.
- 5 Constructing an under tunnel
 at Manampudy Rs 7930.
- 6 Pump body pully Tank Rs 270.
- 7 Mully Ellurajoy Sluice Chamber Rs 271.
- 8 Veerapully Peddachenim Rs 391.
- 9 Oorapattam Tank Rs 3489.
- 10 Cotta Moor Tank Rs 651.
- 11 Lockers to Tank supply channel Rs 700.
- 12 Closing breach in Busapully Tank Rs 1100.
- 13 Repairing Tiruval Tank Rs 6348.
- 14 Closing breaches to Chinnadanda
 Puzam Kottamali Tank Rs 1242.
- 15 Closing breaches to Peddaturula
 Puzam Enna Tank Rs 1042.

- 16 Closing breaches to Sutha goodon
 Sundanapur Tank Rs 129.
- 17 Repairing Davana Kudah Yella
 Panai Tank Rs 278.
- 18 Repairing Gervaland Tank Rs 230.
- 19 Emergency repairs to main Panam
 river Channel Rs 952.
- 20 Repairing Kelpai Tank Rs 256.
- 21 Repairing Perumbadi Tank Rs 271.
- 22 Repairing Puzhinthy Dalupai Tank Rs 356.
- 23 Melamingilam Tank Rs 545.
- 24 Veerajannam large Tank Rs 298.
- 25 Panagur Tank supply Channel Rs 400.
- 26 Kuleolum Tank Rs 641.
- 27 Kusanaitur Tank Rs 456.
- 28 Repairing the Choduram baram Tank Rs 709.
- 29 Distoring Kottamam ancient Rs 382.
- 30 Kottamam Tank supply Channel Rs 562.
- 31 Constructing temporary ring bund
 in front of breached portion
 of ancient Kottamam Rs 570.
- 32 Repairing Kottamam Tank Rs 241.
- 33 Repairing Kottamam Tank Rs 339.
- 34 Repairing Kottamam Tank Rs 246.
- 35 Repairing Chervu Panam Tank Rs 233.
- 36 Repairing Kottamam Tank Rs 738.
- 37 Repairing Kottamam Tank Rs 258.
- 38 Kottamam Tank Rs 364.
- 39 Kottamam Tank Rs 260.
- 40 Kottamam Tank Rs 250.
- 41 Improvements to the Kottamam
 Channel Rs 611.
- 42 Repairing the bund of Kella
 coorchy Tank Rs 281.

- 43 Repairing spring pond & channel
of Pyoor. ————— 604
- 44 Repairing the gramam river and
spring channel ————— 252
- 45 closing breaches in tank bund
and clearing the supply channel
of Achadavally. ————— 703
- 46 strengthening the river embankment
west of Mangaraboudam. — 518.
- 47 clearing the miraplam spring
channel. ————— 310
- 48 strengthening the river bank
river embankment. ————— 1230
- 49 strengthening the protective
embankment of Tadum balum
Village ————— 367
- 50 strengthening the river embankment
of Arasaman-
galum village ————— 482
- 51 closing breaches in the protective
embankment of Chundrestah. — 748
- 52 reconstructing protective embankment
of Adadavally 2893
- 53 Lengthening the Pannar embankment
near Trichalur ————— 11015
- 54 strengthening the Thalavaram
river embankment ————— 583

- 55 Repairing the Arapolim tank — 282.
- 56 constructing surplus sluice
in Colom North bank in
Anagarampettah and Kodaly
districts ————— 600
- Expenditure without grant
- 57 constructing new river embankment
west of Kotalpilly Tank 423
- 58 Darniaveram tank. ————— 8749
- 59 Poothapattam tank. ————— 3489
- 60 closing breach in Poothapilly
tank. ————— 1100
- 61 Padda Anantapuram tank. — 351
- 62 constructing a new surplus
weir to the Outer tank. — 343
- 63 constructing a sluice to
Chinnambaloor Reddy
Reddy tank. ————— 389
- 64 Repairing Perumbadu tank. — 271
- 65 Repairing Gnathiy Dalapattam
tank. ————— 356
- 66 Repairing foodoovayari tank. — 337
- 67 Repairing Nadoot tank. — 738
- 68 clearing the bed and closing
breaches of old Prangariv
channel. ————— 2,097
- 69 Restoring damages done to
Kasavarani ancient — 387
- 70 Tirumore tank supply channel 56
- 71 Constructing temporary masonry
up front of breached portion of ancient Chennakki 57

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- 69 Restoring damages done to
Kasavarani ancient — 387
- 70 Tirumore tank supply channel 56
- 71 Constructing temporary masonry
up front of breached portion of ancient Chennakki 57

- 72 Lengthening the Punnai ancient
near Sri Kalore ————— 11,015
- 73 Constructing surplus sluice
in column North bank in
Maragampettah and Kodally
limits ————— 600
- 74 Constructing an embankment
and erecting five Groyne
in the Cauvery river ————— 252
- 75 Improving the Arkancottah
Channel head sluice ————— 1696
- Expenditure in excess of estimate
beyond prescribed limitation
- 76 Eleven sluices for distributing
water from Stilly Baikal ————— 1,005
- 77 Closing the old Pundlavaram
channel ————— 600
- 78 Mid. level Channel ————— 1145
- 79 Lock at Choripudai ————— 4,200
- 80 Improving Annabettah Canal ————— 13,789
- 81 Repairs to Kistna ancient ————— 3,076
- 82 Constructing an aicut across
the Villav river near Pundarai 8,381
- Expenditure in excess of grant
beyond prescribed limitation
- 83 Repairs to Pyne river Channel ————— 816
- 84 Filling deep hole below Dowdash
-wara ancient ————— 3432
- 85 Travelling and arching wooden
bridges via Ramachendrapur
to Madapand. ————— 3702
- 86 Pullai Channel ————— 784
- 87 Diverting flood waters from the
land of Calamidy Village ————— 1069

- 88 Madras Water Works ————— 1860
- 89 Chembampam Tank Project ————— 10,537
- 90 Chembampam Tank ————— 500

Range Officers appear to
have been authorized to carry
out Works in anticipation
of sanction to be tendered.
Estimates for items nos 4 & 13 and
revised estimates for items
nos 80 & 82 are stated to have
been submitted to the Chief
Engineer for Irrigation for sanc-
tion. An estimate for no 5 has
been submitted to the Government
of India for sanction, vide G.O.
no 1496 dated 31st May 1875, and an
approximate estimate for no 53
was sanctioned in G.O. no 2020,
of 16th July 1875. In regard to item
no 72, the District Engineer was
authorized to incur "such ex-
penditure as may be necessary
in the preparation of materials
for the Punnai Ancient Extension",
vide G.O. no 2473, dated 27th

January 1875. The excess in re-
gard to item No 89, is due to
a large sum (Rs 11,300) having
been paid at the end of the
year on account of compensa-
tion for land taken up in
connection with the Project.

Sd/L. Loway Gordon.
Controller P.W. Accounts
10

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

11 October/55 Loway-Gordon
Controller P.W. Accounts.

10

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Edw L. Lowry Gordon.
Controller P. & W. Accounts
Edw

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

11 October/55 Lowry-Gordon
Controller P. & W. Accounts.

Edw

4030-act p 4 ho 694-696+697.
 - 19-Deer " 2113-2115
 " 22nd Jan 75 " 411-412
 " 27th " 384-385
 " 26th March " 590-591
 - 21st May 74 " 680-681+682
 - 12th Feb 74 ho 195-196.
 " 3rd Decr " 57-58.
 " 10th Feb 75 " 18 to 20.
 " 3rd Apr " 70-71+72
 " 8th " " 153-154.
 " 31st May " 565-567.
 " 16th July " 418-419.

B. W. 1895 Sept.
 No: 6473

From

The Controller of
 P W. Accts.

Dated 11th Oct
 Recd. 12th. 1895.

Report on the Appropriation
 Accts. for 1894-95.
Irrigation Branch.

No 398

Cir 13-11-95
 Recd to Act 13-10-95

- C.O. No 3285-86 16/11/95.

No 3285

Public Works Department
 12

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 16 Nov 95

Read the following -

From
 The Controller of
 P.W. Accounts } (N. E. No. — of 11 Oct 95)

The above is the con-
 troller's review of the
 appropriation and outlay
 accounts of the Irrigation
 branch of the Public
 Works Department for
 the year 1894-95.

Under "Extraordinary"
 the net allotment for
 expenditure in India
 was Rs 7,98,385 of which
 Rs 7,18,032 were utilized.
 as shown in the accounts
 the outlay appears as

Rs 6,17,521 from an allot-
-ment of Rs 6,98,385, these
results having been
arrived at by deducting
the refund of Rs 1,00,000
ordered to be made from
"Ordinary" to "Extraordinary"
on account of the Madras
Water supply Project as
well as a recovery of Rs
511 on Capital account.
The unexpended balance
is thus shown to be Rs
80,864.

The final grant for
expenditure in India
under "Ordinary" was
Rs 24,15,615, against which
a net outlay of Rs 26,53,059
is shown to have been
incurred. As in the case
of

of "Extraordinary" the
adjustment of the Rs
1,00,000 on account of the
Madras Water Supply
Project is provided for
together with other sums
enumerated in para 2
of the Controller's review;
thus bringing out an
excess expenditure of
Rs 2,37,444.

The State outlay on
guaranteed Irrigation works
amounted to Rs 5,287,000
against a reduced grant
of Rs 9,000. Of the expend-
-iture Rs 537 were on
land and Rs 4,750 on
Establishment.

The appropriation
and

and outlay under the main divisions of the budget having thus been brought under review, His Excellency the Governor in Council will now proceed to consider the results under the various heads of service.

I. Extraordinary

Under Works, there was a short outlay of Rs 57,342. The particular works on which the outlay was less than the grant are enumerated in para 4 of the Controller's Note, and the reasons which have been assigned for non-utilization of funds are also mentioned. Scarcity of boats for the conveyance of materials in the Godavari, and the concentration

of all available resources on emergent works in the Bellary District have been assigned as reasons for short outlay on Budget Items 3 and 13.

The explanations are accepted as satisfactory, as well as that offered in connection with Budget Item 23.

No explanations have been afforded by the officers concerned as to the short outlay on Budget Items 7, 11, 7 and 31. This should now be done.

Under "Establishment and Tools and Plant" the short outlay was Rs 14,058 and Rs 8568

respectively.

The Ordinary Capital

Under "Works" there has been an excess outlay of Rs 53,055.

As the accounts of outlay have not been submitted the incidence of this excess is not ascertainable.

A portion of the amount, however (Rs 10,534) is

explained to be due to payments for compensation

for land on account

of the Chimburaumbari Ram

Sank project for which

no budget provision

was made. The Super-

intending Engineer

Chingleput will

explain the omission.

The outlay under "Es-

tablishment" was Rs

54,763 in excess of the

grant, and that on

Tools and Plant Rs 3,050

less than grant. The

remarks of the Controller

under these heads ex-

plain the differences.

Ordinary Revenue

The grant and outlay

under "Maintenance

and Repairs" show a

close correspondence,

and the result may be

regarded as satisfactory.

The figures under "Estab-

lishment" and "Tools and

Plant" and under

respectively.

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The grant and outlay

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and Repairs" show a

close correspondence,

and the result may be

regarded as satisfactory.

The figures under "Estab-

lishment" and "Tools and

Plant" and under

"Receipts" do not call
for special remark.

The Controller brings
forward 90 items which
are held objectionable
under the budget rules.
They are classified as
follows:-

	Items	Amount Rs
Without Estimates	56	60,877
Without Grant	19	29,204
In excess of estimate	7	3,212
In excess of grant	8	21,855

The attention of Dis-
trict Engineer was
called in para 9 of the
orders on the accounts
of the previous year
to the necessity of estimates
being made out and
sanctioned when prac-
ticable before the close

* L.O. 2870 of 8-6-11/12.

15
of year. From the
number of works
is now brought
no objectionable
of sanctioned
sufficient
does not ap-
to have been given
sanctions issued
that for
the items only in
repl. sanction given
causes of expense
contrary to rule
probably due
of informal
the subject in
his office.
The Controller
for expla-
the items

Re being furnished by
for officers before the
of the apparatus
for outlying areas
are before having
the His Excellency
for in Council with
In a position to
to such orders as
be required.

In H. E. 3286

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Mr.

N. 399-40

21st Dec 1875

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W. D. W. - 13
having for J. 8
Rev. Dept - 21
Int. Dept - 7

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6473
G.O. 11875 Madras.

LIC WORKS.

Govt of India
Dist. Engrs
Concerned

Dated

Issued

Recd

Encl.

G. O. 16 Nov 1875, No. 3285

Nos. 398 - 400
401

Ministerial Letter to
the Controller of
Irrigation Branch.
relating to the review
of the — for 1874-75, by the
Controller of the Irrigation Branch —

Submitted
Forwarding copy of
passed on the endorsement
of the Controller of P.W.
Submitting Review of
Appropriation & out-
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1874-75

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