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MADRAS RECORD OFFICE

Government of Madras

Police DEPARTMENT

G.O. No.	3238-33	Press
B.P. No.		Mis.
Dated	1-12-	195
		CE 76

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
1st December 1876. No 3,239.*

No 18. Read the following letter from Captain L CONWAY-GORDON, R E,
Examiner of Public Works Accounts, to Major-General G W. WALKER, R.E.,
Secretary to Government, Public Works Department, dated Fort St George,
14th November 1876, No 291 W —

I HAVE the honor to forward, for the information of Government, copy of the usual
note accompanying the Appropriation and Outlay Accounts, "Imperial," for 1875-76

MADRAS PRESIDENCY

IMPERIAL ORDINARY

Note on the Appropriation and Outlay Account for the year 1875-76

THE net Imperial Grant assigned to Madras Ordinary Expenditure both in
England and India during the year 1875-76 amounted to Rupees 8,91,846, against
which an outlay of Rupees 8,48,924 has been incurred, so that there has been a short
outlay of Rupees 42,922, or very nearly 5 per cent of the grant

2 The grant originally stood at Rupees 8,33,000, to which the chief addition
made was a transfer from the Civil to the Public Works Budget of Rupees 68,000 on
account of Salt Works, but of this Rupees 10,154 were soon afterwards retransferred
to the Civil Budget The only other deviation from the original grant was a small
addition of Rupees 1,000 for the erection of a light at Muttum Point

3 The grant and outlay under Original Works and Repairs for the last five
years are contrasted in the following table —

	1871-72		1872-3		1873-74		1874-75		1875-76	
	Grant	Outlay	Grant	Outlay	Grant	Outlay	Grant	Outlay	Grant	Outlay
ORIGINAL WORKS.										
<i>Major Works</i>										
Military	RS. 1,70,000	RS. 1,78,473	RS. 2,17,604	RS. 229,503	RS. 1,04,767	RS. 2,12,811	RS. 2,87,846	RS. 2,77,994	RS. 3,29,718	RS. 3,29,540
Civil Buildings	1,36,000	28,173	49,007	40,838	9,247	10,565	26,998	24,377	10,936	9,638
Communications									2,568	943
Miscellaneous Public Im-									800	4,124
provements										
Total	3,06,000	2,06,646	2,66,661	2,70,341	2,14,014	2,23,376	3,14,844	3,02,361	3,44,022	3,43,645
<i>Minor Works</i>										
Military	50,000	32,194	35,910	4,613	61,031	56,650	53,230	50,500	61,108	57,625
Civil Buildings		4,137	8,587	3,922	5,007	5,481	2,823	4,207	6,898	2,339
Communications										
Miscellaneous Public Im-									43,549	1,158
provements										
Total	50,000	36,331	44,497	8,535	67,440	62,131	56,053	54,807	1,11,605	61,122
<i>Repairs</i>										
Military	2,20,000	2,23,480	2,42,436	2,4,067	2,50,300	2,59,703	2,44,324	2,32,218	2,63,034	2,60,593
Civil Buildings	4,000	2,850	5,606	3,391	4,751	3,996	4,820	4,710	6,702	6,209
Communications										
Miscellaneous Public Im-									360	2,627
provements										
Total	2,24,000	2,26,340	2,48,042	2,47,458	2,55,051	2,63,699	2,49,153	2,36,933	2,70,096	2,69,429

4. The following table shows the expenditure on Original Works and Repairs under the classified sub-heads —

	MAJOR WORKS			MINOR NEW WORKS			REPAIRS.		
	1873-74	1874-75	1875-76	1873-74	1874-75	1875-76	1873-74	1874-75	1875-76
Military—									
Fortifications						170	7,874	6,510	7,556
Military Buildings—									
Accommodation for E. Infantry	16,139	68,904	1,20,931	13,298	10,666	11,444	58,104	14,969	29,065
Do for L. Cavalry		3,318	10,971	1,179	2,148	371	4,081	3,156	6,851
Do for N. Infantry	33,903	34,615	26,060	4,504	6,606	7,357	19,608	15,619	23,463
Do for N. Cavalry	23,011	4,124	14,542	7,011	2,623	8,451	14,433	12,740	11,659
Do for general purposes	910	15,098		380	516	409	1,788	1,697	5,052
Quarters for Officers	23,881	17,623	1,11,835	12,705	11,679	9,293	58,483	70,841	32,204
Buildings for staff purposes		11,381	7,420	300	743	1,483		804	6,007
Commissionariat Buildings	4,132	62		3,780	8,573	6,074	7,694	8,204	17,351
Ordnance do	31,091	43,073	8,698	9,802	4,324	3,581	17,380	15,279	16,888
Rest houses	12,723	59,102	12,050						549
Miscellaneous	6,247		2,388			1,506	7,100	5,709	12,555
Military Roads—				3,631	2,608	2,730	22,007	39,127	30,524
Cantonment Roads									3,794
Other do									
Miscellaneous Military		15,955	9,121						
Compensation for rent of quarters—							21,898	21,726	20,275
Military Subordinates							19,711	16,687	12,654
Medical do				56,600	50,550	57,625	2,59,703	2,32,218	2,63,593
Total, Military	2,12,811	2,77,964	3,29,510						
Other Services—									
Civil Buildings—				4,547	2,791	2,082	3,173	3,640	3,099
Postal	3,529	6,756	7,487	590	39	204	823	1,075	3,110
Telegraph	12,380	15,077	2,151			53			
Salt									
Communications									
Miscellaneous Public Improvements—									
Mines		3,981	3,164			1,115			2,627
Lighthouses									
Salt				5,137	2,820	3,404	3,996	4,715	8,836
Total, Other Services	15,909	25,814	14,148						
Grand Total, Military and Other Services	2,28,720	3,03,798	3,43,658	61,787	53,370	61,079	2,63,699	2,36,933	2,69,429

5. The following table shows the total outlay on Establishment and Tools and Plant during the last four years and its percentage on the total cost of Works and Repairs —

	1872-73	1873-74	1874-75	1875-76
Outlay				
Establishment	Rs 1,53,286	Rs 1,24,996	Rs 1,62,508	Rs 1,86,419
Tools and Plant	22,914	15,811	30,844	21,448
Aggregate cost of Original Works and Repairs	5,78,346	5,54,206	5,94,101	6,74,196
Percentage of Establishment on do	26.50	22.55	27.35	27.65
Do of Tools and Plant on do	3.96	2.85	5.19	3.63

6. *Military, Original Works*—The original grant under this head was Rupees 26, while the outlay was Rupees 3,87,165 on twenty-five works, out of which 3,84,000, the final grant was Rupees 3,90,8 In the Budget provision was made for carrying

eighteen only were undertaken; no expenditure having been incurred on Items Nos 4, 5, 6, 7, 17, 20, while the expenditure on Item No 3 was only Rupees 13

Items 3 to 7—*Military Buildings at Poonamallee*—Estimates do not appear to have been sanctioned for these works during the year

Item No 17.—*Quarters for Warrant and Non-commissioned Officers of the Commissariat Department at Royapooram*—This was not commenced, owing to the site not having been definitely settled

Item 20—*New Latrine at Wellington*—The expenditure on this work was met from the Military Department, and the item removed from the Public Works Budget

7. *Military Repairs*—The expenditure on this head was Rupees 2,60,593 against a final Budget Grant of Rupees 2,63,034

The expenditure on the repairs of Military Buildings appears to be increasing at an average rate of about Rupees 13,000 yearly For the last seven years the expenditure has been as under —

	Rs
1869-70	1,83,110
1870-71	2,23,905
1871-72	2,23,485
1872-73	2,43,069
1873-74	2,59,763
1874-75	2,32,218
1875-76	2,60,593

8. *Other Services, Original Works*—The outlay under this head, viz, Rs 17,602, was far short of the final grant of Rupees 64,751, it corresponded very nearly to the grant of Rupees 18,000 originally made, little of the additional funds given on account of Salt Works having apparently been expended There was not an important work in progress under this head throughout the Presidency Under Postal, outlay was incurred in the construction of Post Offices at Cadalur, Ramnad, Virdupatty and Erode; while under Telegraph, the most important works undertaken were the Telegraph Offices at Bellary and Masulipatam

Miscellaneous Public Improvements were almost at a stand-still

9. *Other Services, Repairs*—The expenditure on repairs amounted to Rs 8,836 against a final grant of Rupees 7,062, of which Postal Buildings absorbed Rs. 3,099, Telegraph Buildings Rupees 3,110, and Lighthouses Rupees 2,627 There is nothing noticeable about any of the items

10. *Establishment*—The charges under the head of Establishment amounted to Rupees 1,86,419 as under —

	Rs
Military	1,63,465
Other Services	22,954
Total	1,86,419

against a final grant of Rupees 1,68,569 divided as under —

	Rs
Military	1,51,000
Other Services	17,569
Total	1,68,569

there being an excess under this head of Rupees 17,850

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This sum of Rupees 1,86,419 transferred to Imperial from the total Provincial charge on account of Establishment has been calculated in the following way —

Military — 25 per cent on a grant of Rupees 6,53,860 for works	RS 1,63,465
Other Services — 25 per cent on a grant of Rupees 71,813 for works	17,953
Charges incurred by the Government Lithographic Department for copying Survey and Memoirs called for by the Secretary of State in his despatch No 3, dated 16th September 1873, debited to Establishment, Imperial, under G O, No 1,157, dated 23rd April 1875	1,179
Charges incurred on account of establishments employed on coal-boring operations in the Godavery and Kistna Districts which under the authority conveyed in G O, No 1,157, dated 16th March 1875, has been debited to Imperial, Other Services, in accordance with paragraph 5 of the letter from the Government of India, No 1,447 G R, dated 16th August 1873	3,822
Total, Other Services	22,954
Total, Establishment	1,86,419

11 *Tools and Plant* — The outlay on Tools and Plant has been Rs. 24,448 as

Military ...	RS.
Other Services ..	23,605
..	843
Total	24,448
against a final grant of Rupees 20,451 divided as below —	
Military ..	RS
Other Services ..	16,146
..	4,305
Total	20,451

The outlay is thus in excess of the grant by Rupees 3,997, which is partly due to a charge of Rupees 1,651 on account of the working of the Dowlaishweram Factory

Public Works Revenue

12. In the Budget as passed by the Government of India, the revenue was estimated at Rupees 78,500. The actual, amounting to Rupees 53,276, fell short of the estimate by Rupees 25,224

The estimated receipts as compared with the actuals are given below for the past three years —

	Estimated. RS	Actual RS
1873-74	62,000	99,529
1874-75	75,000	55,039
1875-76	78,500	53,276

* Excluding 60,000 on account of Mint Stores

*Proceedings of the Madras Government, Public Works Department,
1st December 1876. No. 3,239.*

The great falling off in the receipts for 1874-75 and 1875-76 is more apparent than real, being due to refunds by sales, &c, having been taken in reduction of outlay on the works concerned instead of being credited to "Revenue," as was the case in 1873-74. The present system based on the Accountant-General's Circular, No 26 of 1873, is to credit all refunds in excess of Rupees 10 to "Works" and not to "Revenue"

13. The following is a list of the more important items that at the close of 1875-76 were shown as objectionable in the Public Works Accounts —

<i>Items without Estimate</i>	Expenditure up to 31st March 1876 RS
1 Alterations to the District Engineer's quarters, Presidency	544
2 Repairing fortifications at Fort St George	7,527
3 Repairing sick lines of the Body Guard Lines, Presidency	3,874
4 Repairs to District Engineer's office, Presidency	1,369

For the first work an estimate was sanctioned in G O, No 1,948, dated 1st August 1876. For the other three works no estimates up to date have been advised to this office —

<i>Excess over Estimate</i>	Estimate RS	Excess up to 31st March 1876 RS
1 Alteration to the old Foundry at the Gun Powder Factory, Presidency	3,620	580
2. New Recreation-room, Parade Barracks, Bangalore	31,800	1,659
3 Quarters for one Sub-Conductor and two Staff Sergeants of the Ordnance Department, Trichinopoly	14,400	793

For the first work a revised estimate of Rupees 4,200 was sanctioned in G O, No 2,159, dated 18th August 1876. A supplemental estimate of Rupees 2,600 was sanctioned for the second work in G O, No 1,432, dated 9th June 1876. As regards the third work the District Engineer states that the excess is within 5 per cent of the estimate and so within the District Engineer's powers of sanction. The apparent excess over 5 per cent is said to be due to a recovery not having been shown against the work in the accounts submitted to this office. The matter is still under reference

<i>Items without Appropriation</i>	RS
1 Coal-boring operations at Beddadanole, Godavery	3,241
2 Repairing and color-washing the Artillery buildings, Bellary	2,466
3 Magazine and Store-room for Native Troops at Palaveram, Chingleput	1,340
4 Repairs to Government Bakery, Bangalore	2,358

An application to the Government of India for a special assignment of funds for the first item was made in letter from the Local Government, No 1,323, dated 26th May 1876. The official year closed, however, without the required appropriation having been made. As regards Item No 3, a sum of Rupees 1,340 was sanctioned by Government in the Military Department for the purchase of a building for use as a Magazine and Store-room for Native troops encamped at Palaveram for rifle practice. The purchase was authorized in anticipation of a provision of funds to be made later in the year, but the year elapsed without the promised appropriation having been made

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1st December 1876 No. 3,239.*

Items Nos. 2 and 4 also were apparently commenced in anticipation of a provision of funds, a provision which appears subsequently to have been overlooked.

	<i>Excess over Appropriation</i>	<i>Amount of Appropriation</i>	<i>Excess</i>
		RS	RS
1 Repairing the fortifications of Fort St. George	..	5,967	1,500
2 Rifle range at Palaveram	..	900	1,030
3 Gun platform Stop Butts, Mount	..	5,000	2,483
4 Repairing No 1 Lane, Remount Depot, Ussur	..	331	959

The necessity for an additional appropriation as regards work No 3 was admitted in G O, No. 3,154, dated 5th November 1875, and an additional provision later in the year was promised, but the year expired without the promised addition having been made. The other excesses are apparently due to expenditure being incurred in excess of the appropriations made.

(Signed) L CONWAY-GORDON, Captain, R E,
Examiner of Public Works Accounts

No 19 ORDER THEREON, 1st December 1876, No 3,238.

ACCOUNT, No 2

It appears from this review that out of a total grant of Rupees 8,91,846 under Imperial Ordinary, a sum of Rupees 8,48,924 was utilized, leaving Rupees 42,922 unspent. The short outlay occurred principally under "Other Services—Salt Works," and is due to the late date at which additional grants were made and to the neglect of Civil Officers to supply plans and estimates for works which were transferred by them for execution by the Public Works Department.

Under "Military" the allotments were, on the whole, well spent. Fifteen works are noticed by the Examiner as being objectionable under the rules of the Account Department when the year closed.

Items without Estimate—An estimate for alterations to the quarters of the District Engineer, Presidency, has since been sanctioned.

• G O, No 1,948, dated 1st August 1876

Item 2—The repairs to the Body Guard lines were carried out on emergency. But the District Engineer, Presidency, should not have allowed the official year to expire without preparation and sanction of estimates. And he will report why expenditure of Rupees 7,527 and 1,369 upon repairs to the fortification of Fort St George and to his own office was permitted without estimates.

Excess over Estimate—Of the three works included by the Examiner under this head, revised and supplemental estimates have since been sanctioned for two, and the propriety of classing the third as objectionable appears to be still under reference.

Item 1, Coal-boring operations—*Items without Appropriations*—The Government of India were applied to for a grant to cover the expenditure, but the official year having expired, authority† was granted to show the outlay in the accounts as having been incurred without appropriation.

† G O, No 1,322, dated 26th May 1876

*Proceedings of the Madras Government, Public Works Department,
1st December 1876. No 3,239*

Items 2 and 4—These works were commenced in anticipation of funds being appropriated, but without authority from Government. The District Engineers, Bellary and Bangalore, will explain their action.

Item 3—The Examiner is in error in stating that the official year elapsed without an appropriation being made for this work. Attention is called to G O, No 751, dated 24th March 1876.

Excess over Appropriation—The District Engineers concerned will report why expenditure in excess of appropriations upon Nos 1, 2, and 4 was allowed. The District Engineer, Chingleput, is responsible for the excess over appropriation as regards Item 3. He was told in G O, No 3,154, dated 5th November 1875, that the balance of the estimate would, if required, be provided on application later in the year. No such application was made, the result being an excess of Rupees 2,483. The neglect in this case will be explained by Colonel Moberly.

These papers will be forwarded for the information of the Government of India.

(True Extract)

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

No. 20

(DOCKET, No 3,239, dated 1st December 1876)
Copy of the above forwarded to the Government of India.

(True Extract.)

Major-General, R E,
Secretary to Government

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Spare Copies

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Public Services

Budget works

Public

55 - S. Arate Post Office at Chavabera	Grant -	Outlay	
Chavabera. Travelling Post Office at Chavabera	3000	2634	
Madura - Ramanaid de	900	901	
Tamiravely - Vindupatti Post Office	2775	2508	
59 - Bellary - Telegraph Office	1444	1444	
58 - Mysore - Mysore	2231	2484	Revised 601
Chavabera	586	571	
		9638	

Salt

Killore - Road from T.R. near Kurali bldg	} salt platform	2568	343
Tamiravely - Police chits		800	1000

Mis. Pub. Impl

Gadamesy - Coal Boring operations	3251	74
Minor new works	4510	
	3401	
	7911	
	7837	
	16673	
	26311	
	186419	
	24448	

Repairs

Rehabilitation	Total others same	
Tools & Plant		

Total Outlay - 8,91,659

Statement of expenditure on Budget works

This document is being sent to this office only from the commencement of the current official year. As there was no such document in 1875-76 the required information given in the following statement has been gathered from the Appropriation and Outlay Accounts for 1875-76 now under disposal.

	Outlay				Total
	Military	Civil Buildings	Communications	Mis. Pub. Impl	
Major works	329520	9638	343	4124	343645
Minor works	57625	2339	"	1158	61122
Repairs	250593	6209	"	2627	269429
	647758	18186	343	7909	674196

Rehabilitation	Outlay 186419	
Tools & Plant	24448	210867
		8,85,063

Seven weeks are
required for the Hammer;

As being (Expendable)
under the present to account
has not been submitted to the
Board.

It is further estimated
that the amount of the
loan to the Government of
the British Columbia
has since been
advanced.

The report to the Board
and the same were carried
out on a survey. But
the British Columbia
the report should not have
allowed the necessary
to expose without further
action and a number of
estimates. And it will
report on the same
18th Nov 27 and 18th Nov
report to the Legislature
at Fort St George, and to
his own office was
submitted without estimate.

* C/O 1740/21 C/O 1740/21

Item 2

C/O 1740/21 C/O 1740/21

Short Coal burning
operations

* C/O 1322/26 C/O 1322/26

Item 24 1/2

Expendable Estimate 1876

Of the three estimates
the Government estimate
has been revised and
submitted to the Board
since been submitted
to the Board and the
report of the Board
is now being prepared
and will be submitted
to the Board for
approval.

Item 25 1/2
Expendable Estimate 1876

The Government
estimate has been
submitted to the Board
and the Board has
approved it. The
Board has also
approved the
estimate for the
year 1876-77.

These estimates
have been submitted
to the Board for
approval.

appropriated - be without
authority from Government
The District Engineers
Bellamy and. B. J. Cox.
will explain their action

The Government is in Idem B
error in stating that the
Officers are charged with
an appropriation having
made for this or other. It should
be called to G. O. No 1 dated
24th March 1876

Excess over Appropriation

The District Engineers
concerned will report by
expenditure in excess of
appropriations upon
Nov. 2. 11 was allowed.

The District Engineer ^{Chief Engineer}
is responsible for the excess
over appropriation was
given to Idem B. He was
told in G. O. No. 3151 dated
5th Nov. 75 that the
balance of the Estimate

1976

would, if required,
be provided on applica-
-tion later in the year
No such application was
made; the result being
an excess of Rs. 2483 The
neglect in this case will
be explained by Colonel
Moberly

These papers will be
forwarded for the
information of the Govt
of India

(G.O. No 3239d / 11 May 76)

Copy of the above
forwarded to the
Government of India.

M.W.

Dist. Engineers ✓

Genl. M. Accounts ✓

Mr.

Despd. 19-12-76

527
Govt. of 1876 Madras.

PUBLIC WORKS.

To

Respect Engineers.

Dated

Issued

Recd.

Recd.

G O, 1st November 1876, No

3238
3239.

Nos. 18-19

20

2nd Provisional and

Final Accounts for 1875-76.

Imperial Ordinary.

Passing orders on the note
submitted by the Engineer
for acts on the —

Forwarding copy of
Rs. on the note by the Ex^r
of P.W. on the Appropri-
ation and Outlay Accounts
for 1875/76. Imperial ordi-
nary.

Subd. Engr.