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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No.	862 (9)	Press ~~Mis.~~
Dated	15-3-	1877.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
15th March 1877. No. 862.*

No. 335. Read the following letter from Captain L. CONWAY-GORDON, R.E., Examiner, Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 12th December 1876, No. 336 W.:—

I HAVE the honor to ask the attention of Government to the rate of expenditure against the Ordinary grant for Irrigation Works during the first six months of the current financial year.

Against a total grant of Rupees 27,22,000 under all heads, the actual outlay to the end of September has been Rupees 15,26,670.

2. A continuance of even the same rate of expenditure would result in a total outlay of Rupees 30,53,340, that is to say an excess of Rupees 3,31,340 over the total grant. But a detailed comparison of grants and outlay leads me to fear that, unless prompt measures are taken for restricting expenditure, the final excess may be still greater.

3. Taking first the expenditure under 'Works,' the following statement shows the grants as at present known and the outlay to the end of September:—

Funds and Classes.	Grants as they are.	Outlay.
	RS. *	RS.
Capital	45,731	22,025
Revenue Extension and Improvement	29,775	13,887
Revenue Maintenance and Repairs	4,16,600	3,11,902
Ordinary Agricultural, Original Works	3,94,884	1,78,233
Do., Repairs	9,90,625	5,67,818
Total ...	18,77,615	10,93,865

4. The distribution of the grants and outlay under Capital is as follows:—

	Grants.	Outlay.
	RS.	RS.
Godavery Delta System	9,600	132
Kistna do.	7,482	5,073
Penner Anicut do.	16,649	18,530
Chembrumbaukum Tank	12,000	1,710
Total ...	45,731	22,025

5. The budget appropriation for the Penner anicut extension has already been considerably exceeded; and I understand that the outlay now contemplated on this one work during the current year is Rupees 16,000 more than the grant for the year. Moreover the Government of India have directed that, pending their sanction to the revised estimate for the other works in progress in connection with the Penner

Anicut System, all outlay thereon shall be debited to the Ordinary grant. The outlay on these works is estimated at Rupees 21,000, of which Rupees 12,065 had been expended at the end of September. Altogether therefore it seems that for this system Rupees 37,000 has to be found by re-appropriation of budget credits.

6. On the Godavery Delta System there has been no expenditure worth mentioning, and on account of the Chembrumbaukum tank there has been a net recovery of Rupees 1,710, so that possibly as much as Rupees 20,000 might be made available from the grants for these two systems; and a sum of Rupees 13,000 will probably be available through decrease of the stock balance debited to the Ordinary grant, that amount having last year been erroneously debited to Capital Ordinary instead of to Capital Extraordinary.

7. Under Revenue Extensions and Improvements, there is nothing that calls for remark; but under Revenue Maintenance and Repairs, the rate of expenditure has been very great, 75 per cent. of the grant in six months, if this rate be continued, the total expenditure during the year will amount to Rupees 6,23,800, i.e., upwards of two lakhs more than the grant.

8. Going more into detail, the following table shows for each system the grants, appropriations and outlay, the latter to the end of September and the two former up to date:—

Systems.	Grant.	Appropriation.	Outlay.
	RS.	RS.	RS.
Godavery Delta ...	1,25,000	1,11,335	99,056
Kistna do. ...	1,10,000	1,06,771	96,747
Penner Anicut ...	29,500	26,021	13,953
Palar do. ...	36,000	38,967	38,619
Chembrumbaukum Tank ...	12,300	20,735	11,684
Pelandorai Anicut ...	2,000	3,535	3,846
Kaveri Delta ...	84,800	83,410	39,040
Srivaikuntam Anicut ...	17,000	9,712	8,957
Total ...	4,16,600	4,00,486	3,11,902

It will be seen that for the Palar and Pelandorai Anicut Systems the expenditure has already exceeded the grants; whilst for the Godavery and Kistna Delta Systems respectively 79 and 88 per cent. of the grants has been expended during the first-half of the year. The grant for the Chembrumbaukum tank is all but expended.

9. For the Palar Anicut the District Engineer, North Arcot, has appropriated funds to the extent of Rupees 38,579 against an allotment of Rupees 21,000, and on the other hand the District Engineer, Chingleput, has appropriated only Rupees 388 out of his allotment of Rupees 15,000 for the same system. A transfer of funds seems advisable. The outlay has been Rupees 38,609 in North Arcot and Rupees 10 in Chingleput.

The District Engineer, South Arcot, has appropriated Rupees 1,335 in excess of his allotment; whilst for the Chembrumbaukum tank the District Engineer, Chingleput, has appropriated Rupees 20,735 against an allotment of Rupees 12,300 only.

Applications for transfers from Repair grant to the extent of Rupees 9,500 have been made by the District Engineer, Godavery, and the District Engineer, Tinnevely, making the risk of excess over the total grant still greater.

10. Under Ordinary Agricultural, Original Works, the expenditure for the half-year is well within half the total grant. The expenditure on Minor New Works is less than half the grant, Rupees 88,504 (including expenditure on Major Works for which funds have been appropriated by District Engineers from their Minor New Works allotments) out of a grant of Rupees 1,91,674 including the reserve now reduced to Rupees 14,364. The appropriations by the District Engineers of Trichinopoly and Salem are still slightly in excess of their allotments by Rupees 403 and Rupees 285 respectively.

11. I may point out that the probability of any portion of the grant for Ordinary Agricultural, Original Works, being available for anticipated excess under other heads is seriously affected by the permission given to carry on certain works without reference to provision of funds, as for instance the improvements to the Purasai tank in North Arcot* and Irrigation Works generally in Kurnool.

* G.O., No. 2,849, dated 25th October 1876.
Do. " 2,696, " 6th " "

12. The following table shows the allotments, appropriations and outlay under Minor New Works district by district. Some slight reductions might possibly yet be made with a view to meet unavoidable expenditure elsewhere, but the margin to draw upon is very small:—

Districts.	Allotment as it stands.	Appropriation.	Outlay.
	RS.	RS.	RS.
Ganjam ...	3,000	3,000	1,989
Vizagapatam ...	2,000	1,002	7
Godavery ...	11,500	3,739	2,032
Kistna ...	3,500	2,387	516
Nellore ...	4,000	2,863	2,688
Cuddapah ...	12,000	11,987	7,605
Kurnool ...	13,470	10,983	1,980
Bellary ...	8,000	7,548	3,938
Presidency ...	...	...	...
Chingleput ...	20,000	7,520	6,351
North Arcot ...	20,000	16,730	11,733
South Arcot ...	20,000	16,367	5,100
Salem ...	15,000	15,285	7,847
Tanjore ...	3,000	2,088	941
Trichinopoly ...	13,340	13,743	8,501
Coimbatore ...	9,000	7,785	3,583
Malabar ...	500	...	...
Madura ...	4,000	4,000	3,069
Tinnevely ...	15,000	13,090	7,455
Government Reserve ...	14,364	...	...
Total ...	1,91,674	1,40,117	75,335

13. The following table which compares the appropriations and outlay for a few of the Major Works in progress during the year may be of assistance in determining the sources from which funds can be obtained if necessary.

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Budget Item.	Works.	Appropriation.	Outlay.
		RS.	RS.
263	Madras Water Works	32,942	7,261
264	Kodagan channel head sluice	6,700	2,583
265	Palaiyam do.	5,500	2,484
266	Tinnevelly do. do.	7,100	2,411
267	Nathiyun do. do.	1,800	1,381
268	Nandial tank	16,498	6,754
269	Chinnakraka tank	5,850	3,168
270	Nellore tank	10,000	6,302
271	Chinnakistnapuram tank	3,358	686
272	Trikalur anicut extension	22,000	8,353
295	Polaveram Island Embankment	15,000	...
296	Embankment from Vijeswaram to Polaveram	10,000	5,056
298	Penner embankment from Narasimulukonda to Nellore	28,200	12,723
299	Do. from Nellore to the sea	19,500	6,829
301	Kaveri and its branches	5,000	...
	<i>Disallowed in Budget.</i>		
	Embankment from Rajamahindri to Purushotapatam	...	7,506
	Do. from Vijeswaram to Nursapalam	...	2,374
	Towputti from tail of Nizampatam Canal	...	2,373

14. Under Ordinary Agricultural Repairs the outlay during the first six months has been about 57 per cent. of the grant. The following table compares allotment, appropriations and outlay district by district:—

District.	Allotment as it stands.	Appropriation.	Outlay.
	RS.	RS.	RS.
Ganjam	39,000	37,352	17,221
Vizagapatam	19,000	10,007	6,129
Godavary	50,025	47,254	42,046
Kistna	8,200	7,796	9,929
Nellore... ..	37,900	40,419	30,022
Cuddapah	70,000	50,522	27,441
Kurnool	40,000	31,235	25,930
Bellary	52,000	47,633	19,245
Presidency	3,000	1,687	350
Chingleput	74,700	46,069	50,001
North Arcot	1,01,500	57,610	51,714
South Arcot	1,06,000	82,997	36,917
Salem	54,000	54,478	33,425
Tanjore	62,300	62,267	23,298
Trichinopoly	83,000	1,01,555	77,179
Coimbatore	75,500	55,789	37,859
Malabar	1,500	1,500	1,236
Madura	50,000	49,627	21,255
Tinnevelly	63,000	70,055	53,561
Government Reserve	...	...	...
Total ...	9,90,625	8,64,852	5,67,818

In the Kistna district the outlay has already exceeded the grant. In the Godavary, Nellore, Chingleput, Trichinopoly, Coimbatore and Tinnevelly districts the rate of expenditure has been such as to indicate considerable probability of ultimate

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excess over the allotments to those districts. The District Engineers, Trichinopoly, Tinnevelly, Nellore, and Salem have, it will be seen already, appropriated funds in excess of their allotments to the extent of Rupees 27,55,57,055, Rupees 2,519, and Rupees 478, respectively. Judging only from the appropriations already made and from the rate of expenditure to the end of September, it would seem probable that some portion of the allotments of the Vizagapatam, Cuddapah, 20,000 resumed Bellary, North Arcot, South Arcot, Tanjore and Madura districts might yet be made available, but other circumstances render it improbable that funds can be spared from the Cuddapah, Bellary, and North Arcot allotments.

15. On the whole as regards *works* there is much reason to fear very considerable excess over the grants under Capital Ordinary, Revenue Maintenance and Repairs, and Ordinary Agricultural Repairs, and there seems to be no probability of any set off for short outlay under other Works Heads.

16. *Establishments.*—Under this head there are two classes of charges, viz. :—

(a.) Charges independent of outlay or grants for works.

(b.) Charges determined by grant or outlay on works.

The first-class (a) includes charges for Special Revenue Investigations, Survey Establishments, and establishments for navigation and water regulation, and for the control of guaranteed Irrigation Companies. There is no reason to suppose there will be under these heads any appreciable divergence from the Budget Estimates as regards actual outlay of the year, but the outlay incurred in the Civil Department on account of the special revenue investigations during 1875-76 was not adjusted against the Irrigation Grant in the accounts of that year, and there will therefore be during the current year a debit, which may amount to Rupees 10,000, in addition to the cost of Mr. Wilson's establishment during 1876-77 for which the budget provision is only just sufficient. I am in communication with the Accountant-General, Madras, on this subject, and will report further as soon as I have ascertained the facts.

17. The second-class (b) includes the charges for the establishment of the Chief Engineer for Irrigation and the percentage share of General Establishments. The amount debitable to the Ordinary grant on account of the Chief Engineer for Irrigation is dependent on the proportion between the Ordinary outlay and the Extraordinary outlay on works. Any considerable excess under the former head, taken together with such short outlay under the latter as seems to be probable, might lead to the necessity of providing an additional 5,000 Rupees under Establishment Ordinary.

18. The share of General Provincial Establishments debitable to Irrigation Ordinary is so far dependent on the outlay on works, that whilst it cannot be less, it may be considerably more than the budget provision. An excess outlay on works under any of the three heads Capital Ordinary, Revenue, and Ordinary Agricultural—and such excess seems probable—will necessitate increased provision under establishment to the extent of one-fourth of such excess. On the other hand no extent of short outlay can bring about any reduction of the debit for establishment, for, in the event of short outlay, the Establishment charges will be calculated on the grants.

19. The following table compares the grants and expenditure on Tools and Plant (Ordinary) excluding expenditure in England.

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Fund.	Grants.	Outlay in first six months.
Capital	RS.	RS.
Revenue	23,050	1,200
Ordinary Agricultural	76,700	13,682
	16,010	1,926
Total ...	1,15,760	27,608

From these figures it might, at first sight, appear that there is likely to be short outlay to a considerable extent under Tools and Plant; but in former years the outlay on Tools and Plant in the first-half of the year (exclusive of the English supplies) has been only about 10 per cent. of the total outlay during the year, mainly owing to the delay in sending out workshop bills; so that the comparative short outlay in the first six months is not of itself any ground for anticipating short outlay under Tools and Plant during the whole year, and the arrangements with reference to estimates, &c., in connection with Tools and Plant are not at present such as to afford me any other basis for estimating the probable outlay.

20. The debits to Ordinary Irrigation grants, according to the Presidency Stores Accounts to the end of November, amount to Rupees 31,132, excluding supplies for the Dowlaisheram Workshops, whilst the Budget estimate for such supplies is only Rupees 27,000. No payments on account of supplies for the workshops have up to date been advised by the Secretary of State, but I understand that payments to the extent of about Rupees 23,000 are likely to be made, whilst the budget provision is only Rupees 10,000. Altogether therefore for expenditure in England debitable to the Ordinary grant there is reason for thinking that additional funds to the extent of as much as Rupees 25,000 may have to be appropriated. Regarding the necessity of making a specific appropriation of funds for expenditure in England, I have already addressed Government in my No. 266 W of 17th October 1876.

21. I must point out that the figures herein given for outlay on Works differ slightly when taken in detail from the booked accounts, but there is no discrepancy as regards the total. Certain adjustments have yet to be made in divisional accounts for expenditure brought to account under the classification in force previous to the issue of G.O., No. 1,504, of 17th June 1876. The information available in this office is not sufficient to admit of a completed and perfectly accuated adjustment by this office; the adjustment must therefore be made through the divisional accounts, but the information available in this office is sufficient to admit of so far correcting the divisional accounts as to produce results which are practically accuated for the purpose of such comparisons as I have herein attempted.

22. In conclusion, I must mention that no orders have reached me on the subject of reductions of grants or allotments in view of the existing financial pressure, but from the note at the foot of the statement printed with G.O., No. 2,858, of 26th October 1876, and from certain remarks by District Engineers on my audit notes, I am led to believe that some such orders may have been issued.

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No. 336. ORDER THEREON, 15th March 1877, No. 862.

IRRIGATION, No. 28.
Account.

THE report of the Examiner of Public Works Accounts has been kept in view since its receipt, and re-appropriations of budget credits and transfers of allotments have been made which cover for the most part the excesses pointed out.

2. The outlay up to the 30th September last was incurred against the grants entered in the preliminary issue of the Budget, which were generally in excess of those in the final issue. The changes were communicated to District Officers with G.O., No. 2,608, dated 27th September 1876, and they were therein enjoined to restrict their expenditure to the amount of the revised grants. The disproportionate outlay for the six months to 30th September as compared with revised grants is thus fully accounted for.

3. The grant for the Pennair Anicut extension has been supplemented by Rupees 16,000. The District Engineer, Nellore, was directed in G.O., No. 3,455, dated 16th December 1876. No. 3,180, of 28th November 1876, to stop all expenditure on the Survapully project, the outlay against the grant having then amounted only to Rupees 12,791. It is not probable that this can be met from the Ordinary Grant. The outlay against the grant of Rupees 9,600 for the Godavery Delta system was, up to the 30th November, Rupees 1,105 only, but the grant includes Rupees 5,000 for compensation for land for which demands may yet be sent in by the Collector. The grant for the Chembrambaukam tank has been reduced by transfer from Rupees 12,000 to Rupees 7,000. The sum available through decrease of stock balance debited to the Ordinary Grant has also been allotted to cover excesses incurred.

4. The rate of expenditure under Revenue, Maintenance and Repairs has been much reduced since the 30th September last, and there is no probability of any considerable excess of outlay over the grant under this head as it now stands.

* Rupees 4,453. unappropriated balance* of the grant for the Palar Anicut system in the Chingleput District, Chingleput Division, will be transferred, to the Wallajah and Vellore Divisions, North Arcot, to cover the appropriations made by the District Engineer North Arcot. The Superintending Engineer, Chingleput, will report what further amount now appropriated by him for that system can be transferred, and the District Engineer, North Arcot, what distribution by executive divisions is required of the amount transferred. The allotments for Repairs, Godavery and Kistna Delta systems, have been increased by Rupees 25,000 and Rupees 5,000, respectively.

G.O., No. 363, dated 2nd February 1877. The Superintending Engineer, Chingleput, has already been called on to explain the circumstances under which his specific appropriations for the Chembrambaukam tank have largely exceeded the grant for the system. Provision has been made to cover the outlay on the Poorasay tank and the Cumbum tank channels.

G.O., No. 3,312, dated 8th December 1876. " " 416, " 6th February 1877.

5. In connection with the major works entered in paragraph 13 of the Examiner's letter several transfers of appropriations have been made, and the District Engineers

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will be communicated with by telegraph and directed to report whether they can make any further surrenders as respects the following:—

Budget Item.

- 263. Madras Water Works.
- 265. Palayam channel head sluice.
- 268. Nundial tank.
- 271. Chinnakristnapuram tank.
- 295. Protective works round Polaveram island.
- 301. Embankments and Conservancy, Cauvery and its branches.

Provision has been made to meet the expenditure on the three works disallowed in the final issue of the Budget.

Paragraph 14.

6. The rate of expenditure under Ordinary Agricultural Repairs has greatly diminished since the 30th September last.

The grants, appropriations and outlay to the 30th November are shown below.

ORDINARY AGRICULTURAL.

Proceedings of the Madras Government, Public Works Department,
15th March 1877. No. 862.

Districts.	Repairs.				ORIGINAL WORKS.				Minor Works.			
	Grants as per Budget.	Grants as they now stand.	Specific Appropriations.	Expenditure to end of Month.	Grants as per Bud.	Grants as they now stand.	Specific Appropriations.	Expenditure to end of Month.	Grants as per Bud.	Grants as they now stand.	Specific Appropriations.	Expenditure to end of Month.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ...	39,000	39,000	38,610	24,929	...	...	...	...	3,000	3,000	3,000	1,989
Vizagapatam	19,000	19,000	13,433	7,402	...	...	...	...	2,000	2,000	1,002	192
Godavery	50,025	57,025	48,003	44,969	25,000	30,000	30,000	17,944	11,500	11,500	10,102	2,899
Kistna ...	8,200	8,200	7,850	13,934	1,000	1,791	1,791	2,381	3,500	3,500	2,412	801
Nellore ...	37,900	37,900	51,506	40,112	63,550	60,208	60,208	35,336	4,000	4,000	3,258	1,116
Cuddapah	70,000	70,000	58,263	36,104	...	...	...	...	12,000	12,000	12,000	9,430
Kurnool...	40,000	40,000	36,962	31,442	20,000	16,498	16,498	8,279	8,000	14,218	14,203	10,115
Bellary ...	52,000	52,000	47,444	21,979	...	...	...	64	8,000	8,000	7,778	3,897
Presidency	3,000	3,000	1,687	594	...	...	...	...	...	20,000	7,675	12,763
Chingleput	89,700	89,700	46,118	71,841	32,942	32,942	32,942	10,375	20,000	20,000	18,003	14,475
North Arcot	86,500	86,500	74,444	62,104	3,500	3,500	3,500	750	20,000	20,000	16,702	11,179
South Arcot	1,06,000	1,06,000	93,090	49,241	22,000	22,000	22,000	8,697	20,000	20,000	15,285	11,518
Salem ...	54,000	54,000	55,503	42,612	5,000	9,218	9,218	5,516	15,000	15,000	2,088	941
Tanjore...	62,300	62,300	61,648	32,256	...	...	...	...	8,000	8,000	13,340	11,018
Trichinopoly	83,000	83,000	1,10,883	79,360	...	...	...	...	8,000	9,000	15,035	4,905
Coimbatore	75,500	75,500	67,767	47,185	...	6,902	6,902	7,015	6,000	500	...	...
Madurai ...	1,500	1,500	1,500	1,410	...	...	...	...	4,000	4,000	4,000	5,183
Tinnevely	50,000	50,000	49,800	31,843	...	...	...	...	15,000	15,000	13,624	10,332
	63,000	63,000	62,000	61,251	21,100	21,100	21,100	11,037	15,000	15,000	...	...
Total ...	9,90,625	9,97,625	8,77,313	7,00,568	1,90,592	2,04,159	2,04,159	1,06,694	1,68,500	1,83,058	1,54,352	1,12,753

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An additional allotment has been made to the Kistna District of Rupees 10,000, and surrenders of Rupees 20,000 by Cuddapah and 17,000 by South Arcot have been distributed. It is not expected that there will be any large excess over the grant.

7. It appears from the letter of the Examiner, recorded in Proceedings, Madras Government, No. 97, dated 10th January 1877, that no charge will have to be met in the current year on account of outlay in the Civil Department during 1875-76 for special revenue investigations.

8. Surrenders to the extent of Rupees 22,908 have been made by District Engineers from the grants for Tools and Plant Ordinary, and specific appropriations will be made on the receipt of a report from the District Engineer, Presidency, of the amounts required under Ordinary and Extraordinary on account of expenditure in England.

The grants under Extraordinary have been reduced by Rupees 70,911, and the surrender of that amount has been notified to the Government of India.
G.O., No. 406, dated 5th February 1877.

(True Extract.)

Lieut.-Colonel, R.E.,
Secretary to Government, P.W.D.

To all District Engineers.
To the Chief Engineer for Irrigation.
.. Examiner of Public Works Accounts.

Exd. S. T Austin.
S. are Copies

[Ur. Wks. Form No. 2.]

No. 336W

From

Examiner
THE CONTROLLER,

PUBLIC WORKS ACCOUNTS,

To

The Secretary to Government
Public Works Department

FORT SAINT GEORGE, 12th December 1876.

Sir,
I have the honor to ~~draw~~ ^{call} the attention of Government to the rate of expenditure against the Ordinary grant for Irrigation Works during the first six months of the current financial year.

Against a total grant of Rs 27,22,000, under all heads the actual outlay to the end of September has been Rs 15,26,670.

2. A continuance of even the same rate of expenditure would result in a total outlay of Rs 30,53,340 that is to say an excess of Rs 3,31,340 over the total grant. But a detailed comparison of grants and outlay leads me to fear that unless prompt measures are taken for restricting expenditure, the final excess may be still greater.

3. Taking first the expenditure under
Works

Works the following statement shows the grants as at present known and the outlay to the end of September

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Do do Repairs	4,40,625	5,67,813
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Pennar Ancient	16,649	13,530
Chumbrambakam Tank	12,000	1710
Total	45,731	22,023

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the grant for the year. Moreover the Government of India have directed that, pending their sanction to the revised estimate for the other works in progress in connection with the Pennar Ancient System, all outlay thereon shall be debited to the ordinary grant. The outlay on these works is estimated at Rs 21,000 of which Rs 12,065 had been expended at the end of September. Altogether therefore it seems that for this system Rs 37,000 had to be found by reappropriation of budget credits.

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remark, but under Revenue Maintenance and Repairs, the rate of expenditure has been very great—75 per cent of the grant in six months, if this rate be continued the total expenditure during the year will amount to Rs. 6,23,800, i.e. upwards of two lakhs more than the grant.

8. Going more into detail, the following table shows for each system the grants appropriations and outlay, the latter to the end of September and the two former up to date.

Systems	Grant	appropriation	outlay
Godavery Delta	1,25,000	1,11,335	99,056
Tista Delta	1,10,000	1,06,771	96,747
Pennar Ancient	29,500	26,021	13,953
Palar Ancient	36,000	38,967	28,619
Chembrambakam Tank	12,300	20,735	11,654
Pelandurai Ancient	2,000	3,535	3,846
Taveri Delta	84,800	83,410	39,010
Iravakulam Ancient	17,000	9,712	8,937
Total	4,16,600	4,00,486	3,11,962

It will be seen that for the Palar and Pelandurai Ancient Systems the expenditure has already exceeded the grants, whilst for the Godavery and Tista Delta Systems respectively

79 and 88 per cent of the grants has been expended during the first half of the year. The grant for the Chembrambakam Tank is all but expended.

9. For the Palar Ancient the District Engineer, North Arcot has appropriated funds to the extent of Rs. 38,579 against an allotment of Rs. 21,000, and on the other hand the District Engineer, Chingleput has appropriated only Rs. 388 out of his allotment of Rs. 15,000 for the same system. A transfer of funds seems advisable. The outlay has been Rs. 38,609 in North Arcot and Rs. 10 in Chingleput.

The District Engineer, South Arcot has appropriated Rs. 1335 in excess of his allotment, whilst for the Chembrambakam Tank the District Engineer, Chingleput has appropriated Rs. 20,735 against an allotment of Rs. 12,300 only.

Applications for transfers from repair grant to the extent of Rs. 9,500 have been made by the District Engineer, Godavery, and the District Engineer, Tirunelveli, making the risk of excess over the total grant still greater.

10. Under Ordinary Agricultural Original Works the expenditure for the half year is well within half the total grant. The expenditure on Minor New Works is less than half the grant Rs. 88,504 (including expenditure

in Major Works for which funds have been appropriated by District Engineers from their Minor New Works allotment (out of a grant of Rs. 1,91,674 in- cluding the reserve now reduced to Rs. 14,364. the appropriations by the District Engineers of Trichinopoly and Salem are still slightly in excess of their allotments by Rs. 403 and Rs. 285 respectively.

" I may point out that the probability of any portion of the grant for Ordinary Agricultural Original Works being available for anticipated excess under other heads is seriously affected by the permission given to carry on certain works without reference to provision of funds as for instance the improvements to the Puzosai Government Order No. 2849 dated 25 October 1876 Park in North Arcot and Irrigation Works generally in Kurnool.

12. The following table shows the allotments, appropriations and outlay under Minor New Works district by district. Some slight reductions might possibly yet be made with a view to meet unavoidable expenditure elsewhere, but the margin to draw upon is very small.

District allotment as it stands Appropriation Outlay

174

District	allotment as it stands	Appropriation	Outlay
Gangam	3,000	3,000	1989
Vizagapatam	2,000	1,002	7
Godavery	11,500	3,739	2032
Kistna	3,500	2,387	516
Nellore	4,000	2,863	2688
Cuddapah	12,000	11,987	7,605
Kurnool	13,170	10,983	1,980
Billary	8,000	7,648	3,938
Presidency			
Chingleput	20,000	7,520	6,551
North Arcot	20,000	16,730	11,733
South Arcot	20,000	16,367	5,100
Salem	15,000	15,285	7,847
Tanjore	3,000	2,088	941
Trichinopoly	13,310	13,743	8,501
Cumbaloor	9,000	7,785	3,583
Malabar	500		
Madura	4,000	4,000	3069
Tinnevely	15,000	13,090	7,455
Government Reserve	14,364		
Total	1,91,674	1,40,117	75,335

14. The following table which compares the appropriations and outlay for a few of the Major

Major Works in progress during the year may be of assistance in determining the sources from which funds can be obtained if necessary.

Budget 1866	Works	Estimated outlay
263	Madras Water Works	32,942 4,261
264	Kodagur Channel Head sluice	6,700 2,583
265	Talarjam do do	5,500 2,481
266	Tinnevely do do	7,100 2,411
267	Nathiyun do do	1,800 1,380
268	Nandial Tank	16,498 6,754
269	Chinnakraka do	5,850 3,168
270	Kellore Tank	10,000 6,302
271	Chinnakulnapuram do	3,358 686
272	Trichaliur Ancient Extension	22,000 8,353
273	Polaveram Island Embankment	15,000
276	Embankment from Vijayaram to Polaveram	10,000 5,056
278	Pennar Embankment from Narasimulakund to Kellore	28,200 12,723
279	do from Kellore to the sea	19,500 6,829
301	Flaveri and its branches	5,000
Disallowed in budget		
	Embankment from Rajamahendri to Purushotapattanam	7,506
	do do Vijayaram to Kuzupattanam	2,374
	Kuzupatti from Tail of Kuzampattanam Canal	2,373

Under Ordinary Agricultural Repairs the outlay during the first six months has been about 57 per cent of the grant. The following table compares allotment, appropriation and outlay district by district.

District	Allotment as it stands	Appropriation	Outlay
Ganyani	39,000	37,352	17,221
Vizagapatnam	19,000	10,007	6,129
Godavery	50,025	47,254	42,046
Kistna	8,200	7,796	9,929
Kellore	37,900	40,419	30,022
Cuddapah	70,000	50,522	27,441
Kurnool	40,000	31,235	25,930
Bellary	32,000	47,633	19,245
Presidency	3,000	1,687	350
Chingleput	74,700	46,069	50,001
North Arcot	1,01,500	57,610	54,744
South Arcot	1,06,000	82,997	36,947
Lalau	54,000	54,478	53,425
Tanjore	62,300	62,267	23,298
Trichinopoly	83,000	1,01,553	77,179
Chimbalore	75,500	55,789	37,859
Malabar	1,500	1,500	1,236
Madura	50,000	49,627	21,253
Tinnevely	63,000	70,055	53,561
Government Reserve			
Total	9,90,625	8,64,852	5,67,818

In the Krishna District the outlay has already exceeded the grant. In the Godavery, Kellore, Chingleput, Trichinopoly, Coimbatore and Trinnevelly districts the rate of expenditure has been such as to indicate considerable probability of ultimate excess over the allotments to those districts. The District Engineers Trichinopoly, Trinnevelly, Kellore and Salem have it will be seen already appropriated funds in excess of their allotments to the extent of Rs. 27,553, 7055, Rs. 2,519, and Rs. 478 respectively. Judging only from the appropriations already made and from the rate of expenditure to the end of September, it would seem probable that some portion of the allotments to the Vizagapatam, Cuddapah, Bellary, North Arcot, South Arcot, Tanjore and Madurai districts might yet be made available, but other circumstances render it improbable that funds can be spared from the Cuddapah, Bellary and North Arcot allotments.

On the whole as regards works there is much reason to fear very considerable excess over the grants under Capital Ordinary Revenue Maintenance and Repairs, and Ordinary Agricultural Repairs, and there

seems to be no probability of any set off for short outlay under other Works Heads.

17. Establishments. Under this head there are two classes of charges viz:

- A. Charges independent of outlay or grants for works.
- B. Charges determined by grant or outlay for works.

The first class (A) includes charges for Special Revenue Investigations, Survey Establishments, and Establishments for Navigation and Water Regulation and for the Control of Guaranteed Irrigation Companies. There is no reason to suppose there will be under these heads any appreciable divergence from the Budget Estimate as regards actual outlay of the year, but the outlay incurred in the Civil Department on account of the Special Revenue Investigations during 1875-76 was not adjusted against the Irrigation Grant in the accounts of that year, and there will therefore be during the current year a debit which may amount to Rs. 10,000 in addition to the cost of Mr. Wilson's Establishment during 1876-77 for which the Budget provision is only just sufficient.

I am in communication with the Accountant General, Madras on this subject and will report further as soon as I have ascertained the facts.

18. The second class (B) includes the charges for the establishment of the Chief Engineer for Irrigation and the percentage share of general establishments. The amount debitable to the ordinary grant in account of the Chief Engineer for Irrigation is dependent on the proportion between the ordinary outlay and the extraordinary outlay on works. Any considerable excess under the former head, taken together with such short outlay under the latter as seems to be probable, might lead to the necessity of providing an additional 5000 Rupees under Establishment Ordinary.

19. The share of general Provincial Establishments debitable to Irrigation Ordinary is so far dependent on the outlay on works that whilst it cannot be less it may be considerably more than the budget provision. An excess outlay on works under

any of the three heads Capital Ordinary, Revenue and Ordinary Agricultural and such excess seems probable will necessitate increased provision under Establishment to the extent of one fourth of such excess. On the other hand no extent of short outlay can bring about any reduction of the debit for Establishment; for in the event of short outlay the Establishment charges will be calculated on the grants.

20. The following table compares the grants and expenditure on Tools and Plant (Ordinary) excluding expenditure in England.

Fund	Grants	Outlay in 12 months
Capital	23050	1200
Revenue	76700	13682
Ordinary Agricultural	16010	1926
Total	115760	27608

From these figures it might, at first sight, appear that there is likely to be short outlay to a considerable extent under Tools and Plant.

but

but in former years the outlay on Tools and Plant in 1873-74 Rs. 6687 out of 44,216 the first half 1874-75 7639 out of 76,569 of the year (excluding 1875-76 10,447 out of 106,381 of the English supplies) has been only about 10 per cent of the total outlay during the year, mainly owing to the delay in sending out Workshops bills; so that the comparative short outlay in the first six months is not of itself any ground for anticipating short outlay under Tools and Plant during the whole year, and the arrangements with reference to estimates ~~are~~ in connection with Tools and Plant are not at present such as to afford me any other basis for estimating the probable outlay.

21. The debits to ordinary ^{Immigration} grants according to the Presidency Stores accounts to the end of November amount to Rs. 31,132 excluding supplies for the Dowlahwaram workshops whilst the budget estimate for such supplies is only Rs. 27,000. No payments on account of supplies for the workshops have up to date been advised by the Secretary of State, but I understand that payments to the extent of about

R.

Rs. 23,000 are likely to be made, whilst the budget provision is only Rs. 10,000. Altogether therefore for expenditure in England debitable to the Ordinary Grant there is reason for thinking that additional funds to the extent of as much as Rs. 25,000 may have to be appropriated. Regarding the necessity of making a specific appropriation of funds for expenditure in England, I have already addressed Government in my No. 266W of 17th October 1876.

22. I must point out that the figures herein given for outlay on works differ slightly when taken in detail from the booked accounts, but there is no discrepancy as regards the total. Certain adjustments have yet to be made in Divisional accounts for expenditure brought to account under the classification in force previous to the issue of Government Order No. 1604 of 17th June 1876. The information available in this office is not sufficient to admit of a completed and perfectly accurate adjustment by this office, the adjustment must therefore be made through the Divisional accounts, but the information available in this office is sufficient to admit of so far correcting the Divisional accounts as to produce results which are

and practically accuated for the purpose of such
comparisons as I have herein attempted.

23. In conclusion I must mention that
no orders have reached me on the subject of
reductions of grants or allotments in view of the
existing financial pressure but from the note
at the foot of the Statement printed with
Government Order No. 2858 of 26th October 1876,
and from certain remarks by District Engineers
in my audit notes, I am led to believe that
some such orders may have been issued.

I have the honor to be,

Sir,

Your most obedient Servant

Lowry-Jordan

Examiner, P. W. Accounts &c.

B.M.
7/12/76.

P.W.D.

130076

No. 336 W.

From

The Examiner P.W. Accounts

To

The Secretary to Government
Public Works Department

No. 336 W.

Dated 12th December 1876.

Asks the attention of
Government to the rate of
Expenditure against the Ordinary
grant for Irrigation Works during
the first six months of the
current financial year.

S.O. 6 th Feb 1877.	Rs. 416
" 5 " "	" 406
" 2 " "	" 363
" 2 " "	" 353
16 Dec 1876	3455
8 " "	3312
28 Nov "	3180
10 " "	3020
6 Oct "	2696
26 " "	2849
27 March "	776
" Sep "	2608
11 Aug "	4449
27 March "	776

335

On 8/2/77

No 12

Public Works Department

PROCEEDINGS of the MADRAS GOVERNMENT

Under date the 15th March 1877

Read the following:-

From the Examiner (P.W. Accounts - No. 336 W. dated 12th Dec 1876)

The report of the Examiner of Public Works Accounts has been kept in view since its receipt and re-appropriations of Budget credits and transfers of allotments have been made which cover for the most part the excesses pointed out.

2. The outlay up to the 30th September last was incurred against the

the grants entered in the preliminary issue of the Budget, which were generally in excess of those in the final issue. The changes were communicated to District Officers with G. O. No. 2608 dated 27th September 1876, and they were therein enjoined to restrict their expenditure to the amount of the revised grants. The disproportionate outlay for the six months to 30th September as compared with the revised grants is thus fully accounted for.

3 The grant for the Pennair Anicut extension has been supplemented by Rupees 16,000. The District Engineer Nellore was

G. O. No. 3455 dated 16th Dec.
-ember 1876.

31 3
was directed in G. O. No. 3180 of 28th November 1876 to stop all expenditure on the Survapully project, the outlay against the grant having then amounted only to Rupees 12,791. It is not probable that this can be met from the Ordinary grant. The outlay against the grant of Rupees 9,600 for the Godavery Delta system was up to the 30th November Rupees 1,105 only, but the grant includes Rupees 5,000 for compensation for land for which demands may yet be sent in by the Collector. The grant for the Chembambankam Tank has been reduced by transfer from Rupees 12,000 to Rupees

Rupess 7000. The disavail-
able through decrease of
stock balance debited to
the Ordinary grant has
also been allotted to cover
excesses incurred.

The rate of expendi-
ture under Revenue main-
tenance and Repairs has
been much reduced since
the 30th September last,
and there is no probability
of any considerable excess
of outlay over the grant
under this head as it
now stands. The unap-
propriated balance of
the grants for the Palar
Anicut system in the
Chingleput District, Chin-
gleput Division, will be
transferred to the Wallajah
and Vellore Divisions,
North Arcot, to cover the
appropriations made by
the District Engineer North

Arcot

* Rs 1,453

G.O. No. 363 dated 2nd
Feb'y 1877

G.O. No. 3312 - 7/8 Decr/76
— " 416 — 6 Feb'y 1877

Arcot. The Superintend-
ing Engineer Chingleput
will report what further
amount now appropriated
by him for that system
can be transferred, and the
District Engineer North
Arcot what distribution
by Executive Divisions is
required of the amount
transferred. The allot-
ments for repairs Godavery
and Krishna Delta systems
have been increased by
Rupees 25,000 and Rupees 5,000
respectively. The Super-
intending Engineer Chin-
gleput has already been
called on to explain the
circumstances under
which his specific appro-
priations for the Chem-
brambankum Tank have
largely exceeded the grant
for the system. Provision
has been made to cover
the outlay on the Pooraiy
Tank and the Kumbum
Tank

Tank Channels.

5 In connection with the Major works entered in Para 13 of the Examiner's letter several transfers of appropriations have been made, and the District Engineers will be communicated with by telegraph and directed to report whether they can make any further surrenders as respects the following.

Budget Item.

263. - Madras Water Works.
265. - Palayam Channel Head Sluice.
268. - Nundial Tank.
271. - Chinnakristapuram tank.
295. - Protective works round Polaveram island.
301. - Embankments and Conservancy
Canvey and its branches.

Provision has been made to meet the expenditure on the three works disallowed in the final issue of the Budget.

6 The rate of expenditure under Ordinary Agricultural

Para 148

Agricultural Repairs
has greatly diminished
since the 30th Septem-
ber last.

The grants, appropriations, and outlay to the 30th November are shown below.

Ordina

Ordinary Agricultural.

Repairs.

Original Works.

Minor Works.

Specific Expenditure.

Grants as they now stand.

Grants as they now stand.

Grants as they now stand.

Grants as they now stand.

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Grants as they now stand.

Grants as they now stand.

Districts

Ganjam

Vizagapatnam

Godavery

Kistna

Nellore

Cuddapah

Kurnool

Bellary

Presidency

Chingleput

North Arcot

South Arcot

Salem

Tanjore

Trichinopoly

Coimbatore

Malabar

Madurai

Tinnevely

Total

990,625

997,625

927,313

700,568

190,592

204,159

106,694

18,305

152,352

112,753

12,763

14,475

11,179

11,578

941

11,018

4,905

4,000

13,624

10,332

518-3

10,332

An additional allotment has been made to the Kistna District of Rupees 10,000, and surrenders of Rupees 20,000 by Cuddapah and 17,000 by South Arcot have been distributed. It is not expected that there will be any large excess over the grant.

7 It appears from the letter of the Examiner recorded in Pros. Madras Govt. No. 97 dated 10th January 1877 that no charge will have to be met in the current year on account of outlay in the Civil Department during 1875-76 for special revenue investigations.

8 Surrenders to the extent of Rupees 22,908 have been made by District Engineers from the grants for Tools and Plant Ordinary, and specific ap. propriation.

appropriations will be made on the receipt of a report from the District Engineer Presidency of the amounts required under Ordinary and Extraordinary on account of expenditure in England.

The grants under Extraordinary have been reduced by Rupees 70,911 and the surrender of that amount has been notified to the Government of India.

G. O. No 406 dated 5th Feby/77

Ans

Un 7/3

To all Dist. Engineers
- Chief Eng. for Irrigation
- Examiners of P.W. accounts

Drsp 23. 3. 77

P.L.

335

Un 4/2/77

1877
Bolt. of 1877, *Public Works.*

PUBLIC WORKS.

To

All District Engineers.

Dated

Issued

Recd.

Encl.

G. O. 15 March 1877, No. 862

Nos. 335-336

Ordinary Grant for Irrigation
Works. Reviewing the
report of the Engineer of
P. H. Co. giving the rate
of expenditure against
during the first six months
of the current financial
year against the —, and
requesting the adoption of
measures for restricting ex-
penditure and obviating
anticipated excess outlay.

W. H. H.