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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public Works **DEPARTMENT**

G.O. No. / B.P. No.	756 W.	Press. / Mis.
Dated	22-3-1882.	197.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

22nd March 1882, No. 756 W.

General.
Account.

Read the following papers :—

No. 164. From the Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 20th January 1882, Nos. 43-44—A.G.

Annual Financial Accounts of "Other Public Works" in Madras for the year 1880-81.

Read the following Note by Major A. J. FILGATE, R.E., Accountant-General, Public Works Department, dated 15th November 1881, No. 719 G.

THE following accounts relating to Public Works in Madras, together with explanatory memoranda from Examiner, are forwarded to the Government of India for information and orders :—

I.—Imperial—

(1) Buildings and Roads.
(2) Madras Harbour Works (Cap. Pro., Productive Public Works and Ordinary).

II.—Provincial—

(1) Buildings and Roads.

III.—Local—

(1) Incorporated.
(2) Excluded.

2. *Imperial.*—The following table shows the grant assigned in budget orders, the final grant, and the outlay against it under Military and Other Services :—

	Military.					Other Services.					Grand Total.
	Original Works.	Repairs.	Establishment.	Tools and Plant.	Total.	Original Works.	Repairs.	Establishment.	Tools and Plant.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant as per budget orders ..	74,610	2,50,000	81,152	8,115	4,13,877	62,420	15,970	19,598	1,958	99,946	5,13,823
Final grant ..	1,60,575	2,90,367	1,07,735	10,774	5,69,451	1,33,591	5,183	34,071	3,405	1,76,250	7,45,701
Actual outlay ..	1,39,576	2,77,447	99,255	9,925	5,26,203	1,19,131	5,313	28,362	3,040	1,53,846	6,80,049
More than grant ..	..	..	..	..	..	..	..	..	..	..	..
Less than grant ..	20,999	12,920	8,480	849	43,248	14,460	1,870	5,709	365	22,404	65,652

From the above it will be seen that the grant assigned in budget orders was increased during the year by Rs. 2,31,878; and that the total saving on the final budget grant amounted to Rs. 65,652, sub-divided under:—

	Rs.
Military	43,248
Other Services	22,404
Total ...	65,652

3. *Establishment.*—The establishment charges compare as follows with the actual outlay on works and repairs:—

—	Actual Outlay.	Establishment.
	Rs.	Rs.
Military	4,17,023	99,255
Other Services	1,22,444	28,362
Total ...	5,39,467	1,27,617

The establishment charges for Military Works calculated at the authorized 25 per cent. on Rs. 4,17,023 would properly amount to Rs. 1,04,255; the difference is due to a debit of Rs. 20,000 for the purchase of a house, on which no percentage for establishment has been allowed. The charge for establishment under Other Services is also slightly less than 25 per cent. on account of advances to officers in England.

4. *Revenue.*—The realisations of the year compare with the regular estimate as follows:—

—	Regular Estimate.	Receipts.	More.	Less.
	Rs.	Rs.	Rs.	Rs.
Military	21,092	20,855	...	237
Other Services	2,000	2,938	938	...
Total ...	23,092	23,793	701	

5. *Madras Harbour Works.*—The following table compares the outlay with the final grant:—

—	Productive Public Works.	Other Public Works.	Total.
	Rs.	Rs.	Rs.
Final grant	7,00,000	8,37,230	15,37,230
Actual outlay	7,00,000	6,80,587	13,80,587
More than grant	...	...	...
Less than grant	...	1,56,643	1,56,643

The short outlay under "Other Public Works" is stated to be due to the non-adjustment of outlay incurred on moorings.

6. *Provincial.*—The following table shows the grant assigned under Provincial in budget orders, the final grant, and the outlay incurred:—

—	Original Works.	Repairs.	Establishment.	Tools and Plant.	Profit and Loss.	Suspense Balances.	Grand Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant as per Budget Orders ..	8,27,599	1,31,653	3,02,919	26,540	..	22,839	13,11,550
Final grant	9,65,342	2,64,908	3,45,712	534	..	16,839	15,93,335
Actual outlay	8,01,266	1,30,427	5,50,554	—18,837	3,332	46,721	15,13,463
More than grant	..	..	2,04,842	..	3,332	29,882	..
Less than grant	1,64,076	1,34,481	..	19,371	..	..	79,872

From this it will be seen that the grant was supplemented during the year by Rs. 2,81,785, and that the total net lapse on the final grant as shown in the account is Rs. 79,872. The grant, however, for the Buckingham Canal, amounting to Rs. 2,46,726, is taken into account in arriving at this result, while the expenditure on this project is charged in the irrigation accounts; consequently, excluding this grant from the review of financial results under "Other Public Works," Provincial, there is an excess over the final grant of Rs. 1,66,854.

The Madras Government was requested in Government of India No. 70, dated 2nd April 1880, to show the grant for the Buckingham Canal under Irrigation and Navigation, Provincial, and the order was repeated in paragraph 17 of the orders on the budget estimates of the Irrigation Branch for 1881-82. This request has since been complied with; and the final issues of the budget estimates of the current year have been correctly prepared.

Allowing for this correction, the actual grant and outlay under Provincial "Other Public Works" is as follows:—

	Rs.
Final grant	15,93,335
Deduct grant for the Buckingham Canal chargeable to Irrigation, Provincial	2,46,726
Final grant, "Other Public Works"	13,46,609
Outlay	15,13,463
Excess ...	1,66,854

This excess appears to be principally due to an excess of Rs. 2,04,842 over the grant for establishment.

7. *Establishment.*—The total outlay in Madras on establishment has been Rs. 14,43,218.

And this has been distributed as under:—

	Rs.
Imperial Military	99,255
" Other Services	28,362
" Irrigation	7,02,358
Local Funds	62,689
The balance has been charged to Provincial	5,50,554
Total ...	14,43,218

The outlay on Works and Repairs, Provincial, amounted to Rs. 9,31,693, so the percentage of Provincial Establishment to Provincial Works and Repairs results in the very high figure of 59·09.

The excess is due to the fact that sufficient provision for the establishment employed was not made in either the budget or regular estimates. The state of

matters was duly brought to the notice of this office by the Examiner in December, and Colonel Innes at once laid the case before the Government of India.

8. *Tools and Plant.*—The total grant for Tools and Plant was Rs. 2,19,169, and the total outlay incurred on this account amounted to Rs. 1,89,950, distributed as follows:—

Particulars.	Amount.
	Rs.
Total charge on account of Tools and Plant	1,89,950
LESS—	
Charged to—	
Imperial Military	9,925
„ Other Services	3,040
„ Irrigation	1,89,681
Local Funds	6,141
Total ...	2,08,787
Net Provincial ...	—18,837

This shows a credit to Provincial of Rs. 18,837. In other words, by charging Imperial Funds with $2\frac{1}{2}$ per cent. on the Imperial grant for Works and Repairs, not only is there no charge to Provincial Funds for Tools and Plant, but Provincial Services have made an actual gain under this head. In Public Works Circular No. 47 of 1877 it was ruled that Imperial Funds should pay for the use of Provincial Tools and Plant a percentage of $1\frac{1}{2}$ upon the Imperial grant for Works and Repairs; and this percentage has been adopted in all other provinces except Madras. In the Madras Presidency, on a representation from the Local Government, the rate chargeable in that province was specially increased to $2\frac{1}{2}$ per cent., but in allowing this increase it could never have been intended that this should result in a credit to Provincial Funds of more money than they really expended on account of the other services concerned. The present percentage of $2\frac{1}{2}$ chargeable to Imperial seems too high, and it would appear desirable that the orders passed on this matter should be reconsidered.

The actual transactions under Tools and Plant, Provincial, in Madras since the issue of the present orders have been as under:—

		Rs.
1877-78	Net debit	*3,15,376
1878-79	Net „	35,782
1879-80	Net credit	2,65,118
1880-81	Net „	18,837

9. *Revenue.*—The Revenue Regular Estimate and actual receipts were as follows:—

	Rs.
As per Regular Estimate	1,33,000
Receipts	1,97,786
Excess ...	64,786

This excess is stated to be chiefly due to the hire of the *Godávari* river steamer in connection with the Rampa rising, and to a larger profit from the Bezváda Workshops.

* Rs. 2,15,500 on account of Famine Tools and Plant.

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10. *Incorporated Local Funds.*—The following table shows the final grant and outlay under this head:—

——	Final Grant.	Outlay.	Outlay. More.	Outlay. Less.
	Rs.	Rs.	Rs.	Rs.
Original Works	2,00,583	99,463	...	1,01,070
Repairs	2,11,445	1,43,525	...	67,920
Establishment	93,904	56,249	...	37,655
Tools and Plant	9,938	5,498	...	4,440
Total ...	5,15,820	3,04,735	...	2,11,085

No reason is given by the Examiner as to the cause of the large lapse.

11. *Excluded Local Funds.*—The final grant and outlay on account of these funds compare as follows:—

——	Final Grant.	Outlay.	Outlay. More.	Outlay. Less.
	Rs.	Rs.	Rs.	Rs.
Original Works	28,136	15,287	...	12,849
Repairs	13,512	10,490	...	3,022
Establishment	13,112	6,440	...	6,672
Tools and Plant	1,306	643	...	663
Total ...	56,066	32,860	...	23,206

12. The savings under Establishment and Tools and Plant for both Incorporated Local and Excluded Funds is due to the short outlay on works.

RESOLUTION.—In paragraph 7 of the Accountant-General's note it is stated that sufficient provision for the establishment employed was not made in either the Budget or Regular Estimates. This procedure is clearly not correct; and the Governor-General in Council desires that these estimates should in future fully provide for the anticipated expenditure under Establishment as well as under all other heads.

2. The attention of the Government of Madras is invited to the lapses of grants brought to notice under Imperial, Provincial, Incorporated Local and Excluded Local Funds, aggregating Rs. 3,79,815, with a request that endeavours may in future be made to work more closely to the grants available. The Government of Madras has not unfrequently reported that funds were not available to meet essential outlay; it consequently becomes the more necessary that the amounts that are available should be fully utilised.

ORDER.—Ordered, that the foregoing be communicated to the Government of Madras for information and guidance, and to the Accountant-General, Public Works Department, for information.

(Signed) G. F. L. MARSHALL, Major, R.E.,
for Secy. to the Govt. of India.

No. 164-A. Office Note from the Examiner of Public Works Accounts, dated 21st February 1882, No. 1172.

I HEREWITH forward a statement compiled principally from the statements printed with the memoranda on the Finance Accounts for 1880-81, showing the savings referred to by the Government of India in abstract and in detail, with such remarks on the causes of the savings as are known to this office. Further particulars may be obtained from the Executive Engineers concerned.

Particulars.	Original Grant.	Final Grant.	Outlay.	Savings, the letter E denoting Excess.	Remarks.
IMPERIAL.	RS.	RS.	RS.	RS.	
Original Works	1,37,030	2,94,166	2,58,707	35,459	
Repairs	2,65,970	2,95,850	2,80,760	14,790	
Establishment	1,00,750	1,41,806	1,27,617	14,189	
Tools and Plant	10,073	14,179	12,965	1,214	
Profit and Loss	..	..	..	..	
Suspense	..	..	..	..	
Additional Grant	2,31,878	..	..	..	
Total ..	7,45,701	7,45,701	6,80,049	65,652	
Deduct Establishment, &c.	3,42,701	1,55,985	1,40,582	15,403	
Net Savings on Works and Repairs.	4,03,000	5,89,716	5,39,467	50,249	
IMPERIAL MILITARY ORIGINAL WORKS.					
West Coast.					
1. Painting doors and windows of barracks at Cannanore.	4,430	4,430	4,107	323	
2. Improvements to the latrines of the European Regiment at do.	2,730	7	7	..	
Chingleput.					
3. New double-storied barracks for 200 men with out-houses and new quarters for 30 families at Poonamallee.	20,000	3,856	2,830	1,026	Of the sum of Rs. 3,856, Rs. 1,159 was surrendered to the Government of India, which was not accepted, as the surrender was made too late in the year. The late resumption of the amount has resulted in a saving.
Vizagapatam.					
4. Stone drain for carrying off surface drainage of Regimental Lines A.	6,400	6,400	5,962	438	
5. Items on which outlay has fallen short of grant by less than Rs. 500 in each case, twenty in number, and which require no explanation.	..	68,196	65,299	2,897	
West Coast.					
6. Additions to the hospital room for prisoners at Wellington.	..	2,730	2,204	526	
Chingleput.					
7. Alterations and additions to new hospital at Poonamallee.	..	3,500	4,184	684	**Excess.** The Executive Engineer explains that the excess is due to the work having been done to a greater extent than was anticipated, and the payments were made from funds available from the other sub-heads.
8. Demolishing the old hospital, converting Nos. 1 and 2 wards into Assistant Apothecary's quarters.	..	2,500	851	1,649	The Executive Engineer explains that the short outlay is due to the delay in vacating quarters.
9. Demolishing east and west blocks and renewing the roof of north and south blocks of the European barracks at Poonamallee.	..	16,144	14,934	1,210	Do. do. do.
Presidency.					
10. Converting the old European Hospital into a Garrison Hospital at Bangalore.	..	7,500	5,609	1,891	The Executive Engineer explains that the savings against the work has been caused by the supply of timber awaited from Madras to Bangalore not having been received in time to admit of adjustment.
IMPERIAL OTHER SERVICES.					
Negapatam.					
11. Huts for 2 Head Constables and 18 Constables at Vedarniem.	4,000	2,000	1,566	434	
12. Huts for 1 Head Constable and 9 Constables.	3,500	3,500	3,178	322	

Particulars.	Original Grant.	Final Grant.	Outlay.	Savings, the letter E denoting Excess.	Remarks.
IMPERIAL OTHER SERVICES—*cont.*	RS.	RS.	RS.	RS.	
South Arcot.					
13. Head sluice to the Merkanam brine supply channel.	2,660	1,060	168	892	The Executive Engineer explains that this short outlay against the item is due partly to the difficulty of procuring a competent maistry or contractor for the proper execution of the work, and partly to the insufficiency of rates allowed in the estimate for cut-stone work.
West Coast.					
14. Constructing Post Office at Kótagiri.	3,500	3,500	2,392	1,108	The remark against Item No. 3 is applicable to this case also.
15. Telegraph Office at Ootacamund.	10,000	10,000	5,014	4,986	Do. do. do.
Kistna Eastern.					
16. Police lines at Pandraka ..	2,000	..	..	..	These amounts were subsequently surrendered in G.Os., Nos. 2628 W., dated 18th November 1880, and 521 W., dated 25th February 1881.
17. Do. at Chinna Ganjam.	2,000	..	..	..	
18. Do. at Nizampatam ..	3,560	..	..	..	
Tanjore.					
19. New Post Office at Kumbakónam.	1,270	..	..	..	Do. do. do.
20. Items on which outlay has fallen short of grant by less than Rs. 500 in each case, five in number, and which require no explanation.	..	15,168	15,280	112	Excess.
21. Do. do. do. one in number ..	..	1,164	1,167	3	Do.
Architect.					
22. Constructing Telegraph Office and erecting mule stables on the strand south of the south groyne of the Harbour Works.	..	39,216	78,432	E 39,216	This excess is due to the grant provided for the construction of the combined Post and Telegraph Offices having been entirely utilized on the Telegraph Office.
23. Post Office at Madras ..	..	35,216	..	39,216	Do. do. do.
Total ..	66,130	2,30,087	2,13,184	18,903	
Add for Minor Works, *i.e.*, for works estimated to cost Rs. 2,500 and under each.	70,930	64,079	45,523	18,556	
Total, Original Works ..	1,37,030	2,94,166	2,58,707	35,459	
IMPERIAL MILITARY REPAIRS.					
Cuddapah	..	25,300	23,435	1,865	
Vizagapatam	..	5,050	5,657	E 607	
Chingleput	..	26,111	23,913	2,198	
North Arcot	..	3,410	3,264	146	
Salem	..	758	485	273	
Coimbatore	..	636	621	15	
West Coast	..	28,345	27,749	596	
Trichinopoly	..	8,586	8,697	E 111	
Tinnevelly	..	470	351	119	
Godávari Eastern	..	259	247	3	
Presidency	..	1,85,472	1,83,028	2,444	
Reserve	..	5,079	..	5,079	
Total, Repairs, Military ..	2,60,000	2,96,367	2,77,447	13,920	
IMPERIAL OTHER SERVICES, REPAIRS.					
Cuddapah	..	30	17	13	
Vizagapatam	..	725	488	237	
North Arcot	..	42	38	4	
Coimbatore	..	69	69	..	
West Coast	..	359	279	80	
Tanjore	..	270	281	E 11	
Tinnevelly	..	489	167	272	
Buckingham Canal	..	1,755	1,619	146	
Godávari Eastern	..	63	63	..	
Kistna Eastern	..	348	167	181	

Particulars.	Original Grant.	Final Grant.	Outlay.	Savings, the letter E denoting Excess.	Remarks.
IMPERIAL OTHER SERVICES, REPAIRS—*cont.*	RS.	RS.	RS.	RS.	
Presidency	..	135	134	1	
Reserve	..	948	..	948	
Total, Repairs, Other Services ..	15,970	5,183	3,313	1,870	
Total, Repairs, Military and Other Services.	2,65,970	2,95,550	2,80,760	14,790	
Total, Original Works and Repairs.	4,03,000	5,89,716	5,39,467	50,249	
Provincial.					
Original Works	8,27,599	9,65,342	8,01,266	1,64,076	
Repairs	1,31,653	2,64,908	1,30,427	1,34,481	
Establishment	3,02,919	3,45,712	5,50,554	E 2,04,842	
Tools and Plant	26,540	534	— 18,837	19,371	
Profit and Loss	..	..	3,332	E 3,332	
Suspense	22,839	16,839	46,721	E 29,882	
Additional Grant	2,81,785	..	..	..	
Total, Provincial ..	15,93,335	15,93,335	15,13,463	79,872	
Deduct Establishment, &c. ..	6,34,083	3,63,085	5,81,770	E 2,18,685	
Net Savings on Works and Repairs.	9,59,252	12,30,250	9,31,693	2,98,557	By excluding the grant of Rs. 2,46,726 of the Buckingham Canal the savings under Provincial Works and Repairs amounts to Rs. 51,831. The particulars are given below and will be arrived at by deducting the particulars of the Buckingham Canal.
PROVINCIAL ORIGINAL WORKS.					
North Arcot.					
1. Constructing an office for the Assistant Collector attached to the Collector's Office, Chittoor.	3,900	..	..	..	This amount was subsequently surrendered in G.O., No. 2242 W., dated 24th September 1880.
South Arcot.					
2. Cutcherry for Collector of South Arcot at Manjakuppam.	19,750	..	..	..	Do. do. in G.O., No. 2152 W., dated 13th September 1880, and No. 863 W., dated 30th March 1881.
Nellore.					
3. Residence for Assistant Superintendent of Police at Ongole.	7,470	..	..	..	Do. do. in G.O., No. 2145 W., dated 11th September 1880; No. 184 W., dated 24th January 1881; and No. 652 W., dated 11th March 1881.
Tanjore.					
4. Judge's Court-house at Tranquebar.	..	1,959	..	1,959	No explanation has been offered by the Executive Engineer.
Chingleput.					
5. Purchase of Roman Catholic St. Patrick's Church at St. Thomas' Mount.	..	5,200	..	5,200	G.O., No. 935 W., dated 9th April 1881, deciding the question of the purchase, was received after the close of the year.
Trichinopoly.					
6. Construction of drains in the Central Jail at Trichinopoly.	..	3,890	..	3,890	No explanation has been offered by the Executive Engineer.
Presidency.					
7. Erecting Public Works Stores and Workshops at the Seven Wells, Rayapuram.	..	155	..	155	
Godavari Eastern.					
8. New Press and Treasury Buildings for the Collector's Cutcherry at Cocanada.	..	..	— 312	312	
Negapatam.					
9. Constructing Deputy Tahsildar's Cutcherry and Sub-Jail with out-houses at Vedarniem.	..	..	— 216	216	
10. Alterations to Taluk Cutcherry at Tiruturaipúndi.	..	..	— 67	67	

Particulars.	Original Grant.	Final Grant.	Outlay.	Savings, the letter E denoting Excess.	Remarks.
PROVINCIAL ORIGINAL WORKS—*cont.*	RS.	RS.	RS.	RS.	
Godavari Eastern.					
11. Roofing with corrugated iron in the Police Station-houses at Chodavaram and Kota.	..	..	— 843	143	
12. District Engineer's Office at Dowlaishweram.	..	..	— 70	70	
Buckingham Canal.					
13. Buckingham Canal	1,20,000	1,19,976	..	1,19,976	The outlay against this work appears in the Irrigation Accounts.
Chingleput.					
14. Room for Assistant or Deputy Collector over the Treasury at Homes' Garden.	2,840	2,840	1,714	1,126	Due to stoppage of work on account of alteration of plan and estimate required by the Collector.
Trichinopoly.					
15. Constructing Sub-Collector's Bungalow at Dindigul.	..	8,355	5,000	3,355	The Executive Engineer explains that he received only Rs. 5,000 on account of the work and expended as much.
West Coast.					
16. Constructing Government House at Norwood in Ootacamund.	50,000	50,000	45,990	4,010	The Executive Engineer explains that the work was pushed on with as much vigor as possible, but that it was found impossible to expend the full grant before the close of the official year.
17. District Munsif's Court at Udipi.	9,100	6,830	6,237	593	The work was not fully proceeded with owing to the want of masons, &c., and proper contractors to supply materials required.
18. Additions and improvements to the Munsif's Court at Mangalore.	..	2,000	1,211	789	Due to the late date the building was made over, and to the slow supply of stones by the Jail Department.
South Arcot.					
19. Subsidiary Jail with out-buildings at Mannárgudi.	4,450	4,700	128	1,572	Due to failure of contractor to supply timber.
Chingleput.					
20. Construction of the Agricultural College.	..	20,300	7,093	13,207	Foundation was allowed to settle before superstructure could be raised, and bricks had also to be specially prepared.
Presidency.					
21. Constructing contagious diseases, &c., wards at the General Hospital.	..	3,898	3,239	659	The Executive Officer explains that the amount ought to have been surrendered.
Trichinopoly.					
22. Preservation of Terumal Naick's Palace and digging out the courtyard at Terumal Naick's Palace Garden.	30,000	30,000	29,149	851	No explanation has been offered by the Executive Engineer.
Godavari Western.					
23. Constructing quarters and divisional house for Divisional Officer at Chettipett.	..	7,044	5,594	1,450	Difficulty in procuring materials and delay in submission of Workshop bills.
Salem.					
24. Additions and alterations to Taluk Cutcherry at Krishnagiri.	..	3,880	3,140	740	No explanation has been offered by the Executive Engineer.
Visagapatam.					
25. New Potinghy Ghát at Jeypore	60,000	37,865	35,823	2,042	Do. do. do.
Coimbatore.					
26. Road from Mettupálaiyam to Kullár.	..	1,231	600	631	Do. do. do.
27. Items on which outlay fallen short of grant by less than Rs. 500 in each case, 25 in number.	65,450	97,382	93,677	3,705	

Particulars.	Original Grant.	Final Grant.	Outlay.	Savings, the letter E denoting Excess.	Remarks.
PROVINCIAL ORIGINAL WORKS—*cont.*	Rs.	Rs.	Rs.	Rs.	
Kistna Eastern.					
28. Amount paid to the Nawab of Masulipatam on account of interest, &c., on the purchase money paid him for his house.	..	..	2,649	E 2,649	This outlay was incurred on the authority of G.O., No. 295 W., dated 3rd February 1881.
Cuddapah.					
29. Twenty-one military sails in Bangalore.	..	..	6,372	E 6,372	The grants for these works were sanctioned under Incorporated Local Fund (Convict Labor Fund); which outlay under recent orders has been charged to Provincial.
West Coast.					
30. Reconstructing District Jail at Mangalore.	..	..	2,869	E 2,869	
Chingleput.					
31. Government House furniture charges.	2,000	..	2,000	E 2,000	The budget grant was surrendered; but according to orders on the Objectionable Items Statements the Executive Engineer should have obtained a grant before the close of the year.
West Coast.					
32. Experiments with dynamite on the new Kistagiri Ghât.	..	..	1,113	E 1,113	
North Arcot.					
33. Altering and improving the Taluk Cutcherry at Palmaner.	..	2,300	2,309	E 9	
West Coast.					
34. Constructing a Cutcherry with out-houses for Head Assistant Collector at Kondapuram.	8,000	4,809	4,719	E 110	
35. Constructing a wrought iron strong room for the Treasury at Ootacamund.	..	27	28	E 1	
Cuddapah.					
36. Taluk Cutcherry at Madanapalle.	..	392	860	E 1	
Presidency.					
37. Constructing a wall along the northern boundary of St. Andrew's Kirk at Madras.	..	4,306	4,110	E 104	
Tinnevelly.					
38. Constructing a new jail at Palamcottah.	40,000	37,360	37,404	E 404	
Vizagapatam.					
39. Additions and alterations to Hill Jail at Pâyattipar.	4,300	7,750	7,701	E 32	
Nellore.					
40. Additions and improvements in the Police Office at Nellore.	..	1,823	1,903	E 80	
Presidency.					
41. Constructing barracks and school-room, &c., in the compound of the Police Commissioner's Office, Madras.	..	8,359	8,542	E 179	
Architect.					
42. Lying-in Hospital at Egmore...	60,000	61,502	61,887	E 385	
43. Erecting a Medical School near the Moregar Choultry at Madras.	..	5,246	5,288	E 42	
Presidency.					
44. Constructing boundary wall and gate at Chepauk.	..	6,963	6,967	E 4	
West Coast.					
45. Sub-Registrar's Cutcherry at Badagara.	4,100	4,109	4,109	E 9	
Architect.					
46. Putting up a main staircase at the south end of the Amir Mahal, Madras.	..	3,564	3,730	E 166	

Particulars.	Original Grant.	Final Grant.	Outlay.	Savings, the letter E denoting Excess.	Remarks.
PROVINCIAL ORIGINAL WORKS—*cont.*	Rs.	Rs.	Rs.	Rs.	
Tanjore.					
47. Sub-Registrar's Office at Kumbakónam.	4,560	2,280	2,833	E 553	
Godâvari Eastern.					
48. Bhadráchalam Coal-field operations.	..	5,000	6,558	E 1,558	The Superintending Engineer in the Objectionable Item Statement promised to apply to Government for funds to meet this excess.
Total ..	4,86,540	5,60,402	4,11,617	1,48,785	
Add for Minor Works, *i.e.*, for works estimated to cost Rs. 2,500 and under each.	2,12,259	89,530	74,239	15,291	
Add on account of items of outlay corresponding with grant.	1,28,800	3,15,410	3,15,410		
Total, Original Works ..	8,27,599	9,65,342	8,01,266	1,64,076	
PROVINCIAL REPAIRS.					
Chingleput	..	12,306	11,849	457	
Coimbatore	..	1,310	1,309	1	
Cuddapah	..	3,297	3,077	220	
Godâvari Eastern	..	9,763	7,905	1,858	
Kistna Eastern	..	280	259	21	
Negapatam	..	642	594	48	
Nellore	..	141	48	93	
North Arcot	..	2,218	1,649	569	
Presidency	..	61,188	61,062	126	
Salem	..	2,503	2,498	5	
South Arcot	..	3,056	2,612	444	
Tanjore	..	19,845	21,856	E 2,011	
Tinnevelly	..	1,242	59	1,183	
Trichinopoly	..	1,783	863	1,178	
Vizagapatam	..	7,233	6,314	919	
West Coast	..	10,114	8,732	1,381	
Buckingham Canal	..	1,26,750	..	1,26,750	
Reserve	..	1,239	..	1,239	
Total, Repairs ..	1,31,653	2,64,908	1,30,427	1,34,481	
Total, Provincial Original Works and Repairs	9,59,252	12,30,250	9,31,693	2,98,557	
LOCAL INCORPORATED ORIGINAL WORKS.					
Original Works	1,18,550	2,00,533	99,463	1,01,070	The Executive Engineer concerned may be asked to report why the grants were not fully utilized.
Repairs	1,77,910	2,14,345	1,42,525	37,820	
Establishment	66,100	93,904	66,249	37,655	
Tools and Plant	7,340	9,938	5,498	4,440	
Profit and Loss	..	..	..	..	
Additional Grant	1,46,020	..	..	..	
Total ..	5,15,820	5,15,820	3,04,735	2,11,085	
Deduct Establishment, &c. ..	2,19,360	1,03,842	61,747	42,095	
Net Savings on Works and Repairs.	2,96,460	4,11,978	2,42,988	1,68,990	
Negapatam.					
1. Constructing Dispensary at Tiruturaipundi.	..	2,375	2,990	385	
Godâvari Eastern.					
2. Iron lattice girder bridge over Chollanghy salt creek, Coconada.	..	..	123	E 123	
Tanjore.					
3. Constructing a bridge across Thallanaur on Road No. 5.	2,000	4,620	5,193	E 573	
4. Forming road from Tangilipuram to Road No. 14 along the right of Manalaur.	..	5,066	3,133	1,933	
5. Forming a new road from Railway station to Anaikara Chattram to Road No. 28.	..	2,670	2,259	411	
6. Forming a road from Sambanaurcoil on Road No. 31 to Nulladai.	5,420	10,408	7,365	3,043	

Particulars.	Original Grant.	Final Grant.	Outlay.	Savings, the letter E denoting Excess.	Remarks.
LOCAL INCORPORATED ORIGINAL WORKS—*cont.*	RS.	RS.	RS.	RS.	
Tanjore—cont.					
7. Forming Road No. 47 along the south bank of Tirumal Rajen from Road No. 14 to Mathoor.	..	2,670	1,187	1,483	
8. Forming road from Thittacherry to Terumal Rajenpatam.	260	260	232	28	
Trichinopoly.					
9. Completing the road from Terur to Pandamangalam.	5,460	5,460	4,226	1,234	
10. Forming Road No. 12 from Tilapallaiputhur to Kattiputur, 2 miles.	6,990	6,990	2,345	4,645	
11. Gravelling the road from Trichinopoly to Grand Anicut.	..	15,000	14,999	1	
12. Improving the road from Ariyalúr to Perambalúr.	6,400	6,400	6,391	9	
13. Korathur railway feeder from 3rd quarter 12th milestone, Dindigul.	1,880	1,880	697	1,183	
14. Extending Road No. 15 from Vengalore to Salem frontier at Udumbrum, 3¼ miles.	4,130	4,130	3,282	848	
15. Forming road along Iyakondan left bank from Alitoral to Mullikarmalur.	1,490	1,490	1,121	369	
16. Metalling the portion of Road No. 3 lying between the Cauvery and Coleroon bridges,	..	2,700	1,600	1,100	
Cuddapah.					
17. Constructing road dams to the Gooty road at Tekur, 10th mile.	4,000	4,000	443	3,557	
18. Constructing road dams to the Gooty Road at Dhone, 32nd mile.	6,000	6,000	489	5,511	
Negapatam.					
19. Restoring and improving Road No. 51 from Manjur along the bank of the Harichandranadi.	..	5,000	1,058	3,942	
20. Forming a portion of Road No. 27 from Kattur to Songandi.	..	1,339	324	1,015	
21. Constructing Road No. 51 over the south bank of Harichandranadi from Thalanair to Munjoor.	..	482	20	462	
22. Constructing an additional culvert of 9 feet span across Road No. 27 for the drainage of Sholakolam, &c., villages.	..	490	339	75	
23. Widening the existing bridge across Odembagiyar at Tiruvélúr.	..	466	91	375	
Kistna Western.					
24. Velora and Nisampatam Road.	..	..	50	50	
Chingleput.					
25. Constructing a road from 13th milestone of Great Southern Trunk Road at Tirumúnalai.	..	..	10	E 10	
Godávari Eastern.					
26. Kovur-Munjair junction canal.	..	20,000	19,886	114	
Negapatam.					
27. Reconstructing Road No. 63 from Panary to Kallimodra.	..	2,927	7,328	599	
28. Making a canal cut in the bed of Adapar in Thathagudi limits.	..	2,036	2,386	E 350	
Total ..	43,630	1,20,769	83,468	31,311	
Add for Minor Works, i.e., works estimated to cost Rs. 2,500 and under each.	45,020	49,564	9,205	40,359	
Add on account of items of outlay corresponding with grant.	..	799	799	..	
Budget items not undertaken ..	29,500	29,500	..	29,500	
Total, Original Works ..	1,18,150	2,00,533	99,463	1,01,070	

Particulars.	Original Grant.	Final Grant.	Outlay.	Savings, the letter E denoting Excess.	Remarks.
LOCAL INCORPORATED REPAIRS.	RS.	RS.	RS.	RS.	
Cuddapah	..	61,759	42,986	18,773	
Godávari Eastern	..	..	—43	43	
Do. Western	..	..	20	20	
Negapatam	..	4,190	3,509	681	
Nellore	..	1,675	1,675	..	
North Arcot	..	..	—1	1	
Salem	..	..	—1	1	
South Arcot	..	3,820	3,437	383	
Tanjore	..	7,969	6,777	1,192	
Tinnevelly	..	6,205	..	6,205	
Trichinopoly	..	98,667	80,628	18,039	
Vizagapatam	..	26,280	2,352	23,928	
West Coast	..	880	1,163	E 283	
Coimbatore	..	..	—13	13	
Chingleput	..	..	1,036	E 1,036	
Total, Repairs ..	1,77,910	2,11,445	1,43,525	67,920	
Total, Original Works and Repairs.	2,96,480	4,11,978	2,42,988	1,68,990	
EXCLUDED LOCAL FUNDS.					
Original Works.					
Original Works	28,058	28,136	15,287	12,849	The Executive Engineer concerned may be asked to report why the grants were not fully utilized.
Repairs	3,450	13,512	10,490	3,022	
Establishment	7,877	13,112	6,440	6,672	
Tools and Plant	787	1,306	643	663	
Profit and Loss	..	..	..	..	
Additional Grant	15,894	..	..	..	
Total ..	56,066	56,066	32,860	23,206	
Deduct Establishment, &c. ..	24,558	14,418	7,083	7,335	
Net Savings on Original Works and Repairs.	31,508	41,648	25,777	15,871	
Trichinopoly.					
1. Constructing chattram at Togamalai.	..	..	1,631	E 1,631	
Godávari Western.					
2. Taluk School at Viravásaram.	2,033	286	30	256	
Cuddapah.					
3. Completion of the Kurnool High School.	..	407	244	163	
Vizagapatam.					
4. Constructing a school-house at Yellamanchili.	..	1,191	1,110	81	
5. Do. do do. at Tekkali Raghunáthapuram.	2,700	3,530	43	3,487	
West Coast.					
6. Constructing a school-house at Chowghat.	..	..	623	E 623	
Salem.					
7. Constructing a school-house and latrine at Krishnagiri.	..	1,437	1,487	E 50	
Cuddapah.					
8. Middle School at Madanapalle.	3,870	3,870	1,020	2,850	
Godávari Eastern.					
9. Purchase of a house for the Master Attendant, Cocanada.	..	..	—111	111	
10. Constructing Superintendent's quarters attached to the light-house at Vakalapudy.	..	..	—67	67	
Nellore.					
11. Completion of the Anglo-Vernacular School at Ongole.	..	503	421	82	
Kistna Eastern.					
12. Quay in the Fort below tidal lock.	..	..	—872	872	

Particulars.	Original Grant.	Final Grant.	Outlay.	Savings, the letter E denoting Excess.	Remarks.
Kistna Eastern—cont.	Rs.	Rs.	Rs.	Rs.	
13. Quay in the Fort below tidal lock.	..	3,560	3,402	98	
Total ..	3,603	14,724	8,961	5,763	
Add for Minor Works, *i.e.*, for works estimated to cost Rs. 2,500 and under each.	1,500	3,437	6,326	E 2,889	
Budget works not undertaken ..	17,956	9,955	..	9,955	
Total, Original Works ..	23,059	28,136	15,287	12,849	
EXCLUDED LOCAL REPAIRS.					
Architect	..	3,534	3,534	..	
Cuddapah	..	407	..	407	
Godavari Eastern	..	630	27	603	
Negapatam	..	1,149	104	1,045	
Presidency	..	6,487	5,207	1,280	
Salem	..	75	67	8	
Vizagapatam	..	..	95	E 95	
West Coast	..	1,230	1,456	E 226	
Total, Repairs ..	3,450	13,512	10,490	3,022	
Total, Original Works and Repairs.	31,509	41,648	25,777	15,871	

ABSTRACT of the above.

Funds.	Original Grant.	Final Grant.	Outlay.	Savings.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
Imperial Military	4,13,877	5,69,451	5,26,203	43,248	
Do. Other Services ..	99,946	1,76,250	1,53,846	22,404	
Provincial	13,11,550	15,93,335	15,13,463	79,872	
Local Incorporated	3,69,800	5,15,820	3,04,735	2,11,085	
Do. Excluded	40,172	56,066	32,860	23,206	
Additional Grant	*6,75,577	..	..	..	
Total ..	29,10,922	29,10,922	25,31,107	3,79,815	

* Imperial 2,31,878
Provincial .. 2,81,785
Local Incorporated 1,46,020
Local Excluded .. 15,894
Total .. 6,75,577

Vide paragraph 2 of the Government of India Proceedings, No. 43-44 A.G., of 20th January 1882.

NOTE.—The net total saving amounts to Rs. 1,33,089 since the sum of Rs. 2,79,815 includes the grant of the Buckingham Canal, amounting to Rs. 2,46,726, outlay against which has been charged in the Irrigation Accounts.

(Signed) D. C. GORDON,
Examiner of Public Works Accounts.

No. 165. ORDER THEREON, 22nd March 1882, No. 755 W.

IN his note on the Annual Finance Accounts of "Other Public Works" in Madras for the year 1880-81, the Accountant-General, Public Works Department, shows that the following lapses of grants occurred:—

	Rs.	Rs.
Imperial Military	43,248	
,, Other Services	22,404	
		65,652
Madras Harbour Works		1,56,643
Provincial		79,872
Incorporated Local Funds		2,11,085
Excluded Local Funds		23,206

2. Excluding the lapse under Madras Harbour Works, which was due to non-adjustment of the Home outlay incurred on moorings and was therefore unavoidable, the total amount unutilised is shown to be Rs. 3,79,815; but as this sum includes the grant for the Buckingham Canal, amounting to Rs. 2,46,726, outlay against which has been charged in the Irrigation Accounts, the net total savings are brought down to Rs. 1,33,089.

3. From a statement submitted by the Examiner of Public Works Accounts, it is observed that the lapses are mainly composed of numerous small sums unspent on account of works and repairs. None of the items under Imperial Military and Other Services and Excluded Local Funds appear to call for any special notice. Under Provincial, the most noticeable items are the following:—

Purchase of Roman Catholic Chapel at St. Thomas' Mount.—The sum of Rs. 5,200 was provided for this purpose, but the final decision as to the transaction was arrived at after the close of the official year.

Sub-Collector's Bungalow at Dindigul.—Only Rs. 5,000 were spent out of a total allotment of Rs. 8,355.

Government House at Ootacamund.—Rs. 45,990 were spent out of a total allotment of Rs. 50,000, and the Executive Engineer explains that he was unable to expend the balance, Rs. 4,010, before the close of the year, although the work was pushed on with as much vigour as possible.

Agricultural College at Saidápet.—Rs. 13,207 were, for insufficient reasons, unutilised out of a total grant of Rs. 20,300, work having been stopped for the preparation of bricks and to allow the foundations to settle.

4. Under Incorporated Local Funds large sums were left unexpended on account of Original Works in the Tanjore, Trichinopoly, Cuddapah, and Negapatam Divisions, and under Repairs in the Cuddapah, Tinnevelly, Trichinopoly, and Vizagapatam Divisions.

5. In reference to so serious a lapse it is remarked that the large reductions effected, under the orders of the Government of India, in the strength of the establishment necessarily diminished the ability of the department to utilise all the funds placed at its disposal; now however that a scale has been sanctioned for meeting the requirements of the work for which the scheme was framed, it may be accepted that, after all the members have been got together and trained (six young Assistant Engineers are now under training and there are still three full vacancies), no further lapses will occur.

6. The Government of India point out that sufficient provision for establishment was not made in either the Budget or Regular Estimates. As regards this point it is observed that the Government at that time had good reason to hope that the question then pending regarding the incidence of the charge for the Irrigation Establishment would have been adjusted at a sufficiently early date to allow of its affording the anticipated relief to the Provincial charge for establishment, and that had the ruling lately conveyed in Government of India letter, No. 191 A.G., dated 20th February 1882, operated within the year, the actual relief as now calculated would have been not less than Rs. 1¼ lakhs, a sum however much under that anticipated. In this sense therefore it is not unreasonable to urge upon the consideration of His Excellency the Governor-General in Council that the excess under this head may be more justly attributed to the fact that Provincial was overcharged.

7. Ordered that a copy of these Proceedings be forwarded to the Government of India for information.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
To the Consulting Architect to Government.
" Superintendent, Madras Harbour Works.
" Examiner of Public Works Accounts.
" Financial Department.

No. 165-A. (DOCKET No. 756 W., dated 22nd March 1882.)

Forwarded.

Lieut.-Col., R.E.,
Acting Under Secy. to Govt., P.W.D.

Exd. A. F. Goodall.
Spare Copies

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GENERAL
ACCOUNT.

Govt. of (1882) Madras.

PUBLIC WORKS.

To

The SECRETARY to the
GOVERNMENT of INDIA.

Dated March 22nd

Read

Rec'd East.

22nd March 1882. No. 756 W.

MARCH.

Nos. 164–165 A.

Forwards copy of Proceedings on orders of the Government of India on the Annual Financial Accounts of "Other Public Works" in Madras for the year 1880-81.

Nos. 43-44A.G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Dated Fort William, January 20, 1882.

Annual Financial Accounts of "Other Public Works" in Madras for the year 1880-81.

Read the following :—

Note by MAJOR A. J. FILGATE, R.E., Accountant General, Public Works Department, No. 719G., dated 15th November 1881.

The following accounts relating to Public Works in Madras, together with explanatory memoranda from Examiner, are forwarded to the Government of India for information and orders :—

I.—Imperial—
(1) Buildings and Roads.
(2) Madras Harbour Works (Cap. Pro., Productive Public Works and Ordinary).

II.—Provincial—
(1) Buildings and Roads.

III.—Local—
(1) Incorporated.
(2) Excluded.

2. *Imperial.*—The following table shows the grant assigned in budget orders, the final grant, and the outlay against it under Military and Other Services :—

	Military.					Other Services.					Grand Total.
	Original works.	Repairs.	Establishment.	Tools and Plant.	Total.	Original works.	Repairs.	Establishment.	Tools and Plant.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant as per budget orders ...	74,610	2,50,000	81,152	8,115	4,13,877	62,420	15,970	19,598	1,958	99,946	5,13,823
Final Grant ...	1,60,575	2,90,367	1,07,735	10,774	5,69,451	1,33,591	5,183	34,071	3,405	1,76,250	7,45,701
Actual outlay ...	1,39,576	2,77,447	99,255	9,925	5,26,203	1,19,131	3,313	28,362	3,040	1,53,846	6,80,049
More than grant...	...	...	...	...	...	...	...	...	...	...	...
Less than grant ...	20,999	12,920	8,480	849	43,248	14,460	1,870	5,709	365	22,404	65,652

From the above it will be seen that the grant assigned in budget orders was increased during the year by Rs. 2,31,878; and that the total saving on the final budget grant amounted to Rs. 65,652, subdivided under :—

	Rs.
Military	43,248
Other Services	22,404
Total	65,652

3. *Establishment.*—The establishment charges compare as follows with the actual outlay on works and repairs :—

	Actual outlay.	Establishment.
	Rs.	Rs.
Military	4,17,023	99,255
Other Services	1,22,144	28,362
Total	5,39,467	1,27,617

The establishment charges for Military Works calculated at the authorized 25 per cent. on Rs. 4,17,023 would properly amount to Rs. 1,04,255; the difference is due to a debit of Rs. 20,000 for the purchase of a house, on which no percentage for establishment has been allowed. The charge for establishment under Other Services is also slightly less than 25 per cent. on account of advances to officers in England.

4. *Revenue.*—The realisations of the year compare with the regular estimate as follows:—

	Regular Estimate.	Receipts.	More.	Less.
	Rs.	Rs.	Rs.	Rs.
Military	21,092	20,855	...	237
Other Services	2,000	2,938	938	...
Total ...	23,092	23,793	701	

5. *Madras Harbour Works.*—The following table compares the outlay with the final grant:—

	Productive Public Works.	Other Public Works.	Total.
	Rs.	Rs.	Rs.
Final grant	7,00,000	8,37,230	15,37,230
Actual outlay	7,00,000	6,80,587	13,80,587
More than grant	.....	.....	.....
Less than grant	.....	1,56,643	1,56,643

The short outlay under "Other Public Works" is stated to be due to the non-adjustment of outlay incurred on moorings.

6. *Provincial.*—The following table shows the grant assigned under Provincial in budget orders, the final grant, and the outlay incurred:—

	Original works.	Repairs.	Establishment.	Tools and Plant.	Profit and Loss.	Suspense Balances.	Grand Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant as per Budget Orders	8,27,599	1,31,653	3,02,919	26,540	...	22,839	13,11,550
Final Grant ...	9,65,342	2,64,908	3,45,712	534	...	16,839	15,93,335
Actual outlay ...	8,01,266	1,30,427	5,50,554	—18,837	3,332	46,721	15,13,463
More than grant ...	...	...	2,04,842	...	3,332	29,882	...
Less than grant ...	1,64,076	1,34,481	...	19,371	...	...	79,872

From this it will be seen that the grant was supplemented during the year by Rs. 2,81,785 and that the total net lapse on the final grant as shown in the account is Rs. 79,872. The grant, however, for the Buckingham Canal, amounting to Rs. 2,46,726, is taken into account in arriving at this result, while the

expenditure on this project is charged in the irrigation accounts; consequently, excluding this grant from the review of financial results under "Other Public Works" Provincial, there is an excess over the final grant of Rs. 1,66,854.

The Madras Government was requested in Government of India No. 70, dated 2nd April 1880, to show the grant for the Buckingham Canal under Irrigation and Navigation Provincial, and the order was repeated in paragraph 17 of the orders on the budget estimates of the Irrigation Branch for 1881-82. This request has since been complied with; and the final issues of the budget estimates of the current year have been correctly prepared.

Allowing for this correction, the actual grant and outlay under Provincial "Other Public Works" is as follows:—

	Rs.
Final grant	15,93,335
Deduct grant for the Buckingham Canal chargeable to Irrigation Provincial	2,46,726
	13,46,609
Final grant, "Other Public Works"	15,13,463
Outlay	
Excess	1,66,854

This excess appears to be principally due to an excess of Rs. 2,04,842 over the grant for establishment.

7. *Establishment.*—The total outlay in Madras on establishment has been Rs. 14,43,218.

And this has been distributed as under:—

	Rs.
Imperial Military	99,255
„ Other Services	28,362
„ Irrigation	7,02,358
Local Funds	62,689
The balance has been charged to Provincial	5,50,554
Total	14,43,218

The outlay on Works and Repairs Provincial amounted to Rs. 9,31,693, so the percentage of Provincial establishment to Provincial Works and Repairs results in the very high figure of 59·09.

The excess is due to the fact that sufficient provision for the establishment employed was not made in either the budget or regular estimates. The state of matters was duly brought to the notice of this office by the Examiner in December, and Colonel Innes at once laid the case before the Government of India.

8. *Tools and Plant.*—The total grant for Tools and Plant was Rs. 2,19,169, and the total outlay incurred on this account amounted to Rs. 1,89,950, distributed as follows:—

Particulars.	Amount.
	Rs.
Total charge on account of Tools and Plant	1,89,950
Less—	
Charged to—	
Imperial Military	9,925
„ Other Services	3,040
„ Irrigation	1,89,681
Local Funds	6,141
Total	2,08,787
Net Provincial	—18,837

This shows a credit to Provincial of Rs. 18,837. In other words, by charging Imperial funds with 2½ per cent. on the Imperial grant for Works and Repairs, not only is there no charge to Provincial funds for Tools and Plant, but Provincial Services have made an actual gain under this head. In Public Works Circular No. 47 of 1877 it was ruled that Imperial Funds should pay for the use of Provincial Tools and Plant a percentage of 1½ upon the Imperial grant for Works and Repairs; and this percentage has been adopted in all other provinces except Madras. In the Madras Presidency, on a representation from the Local Government, the rate chargeable in that province was specially increased to 2½ per cent., but in allowing this increase it could never have been intended that this should result in a credit to Provincial funds of more money than they really expended on account of the other services concerned. The present percentage of 2½ chargeable to Imperial seems too high, and it would appear desirable that the orders passed on this matter should be reconsidered.

The actual transactions under Tools and Plant Provincial in Madras since the issue of the present orders have been as under :—

		Rs.
1877-78	Net debit	*3,15,376
1878-79	Net „	35,782
1879-80	Net credit	2,65,118
1880-81	Net „	18,837

9. *Revenue.*—The Revenue Regular Estimate and actual receipts were as follows :—

	Rs.
As per Regular Estimate	1,33,000
Receipts	1,97,786
Excess	64,786

This excess is stated to be chiefly due to the hire of the *Godaveri* river steamer in connection with the Rumpa rising, and to a larger profit from the Bezwada workshops.

10. *Incorporated Local Funds.*—The following table shows the final grant and outlay under this head :—

	Final grant.	Outlay.	Outlay. More.	Outlay. Less.
	Rs.	Rs.	Rs.	Rs.
Original Works	2,00,583	99,463	...	1,01,070
Repairs	2,11,445	1,43,525	...	67,920
Establishment	93,904	56,249	...	37,655
Tools and Plant	9,938	5,498	...	4,440
Total	5,15,820	3,04,735	...	2,11,085

No reason is given by the Examiner as to the cause of the large lapse.

* Rs. 2,15,500 on account of Famine Tools and Plant.

11. *Excluded Local Funds.*—The final grant and outlay on account of these funds compare as follows :—

	Final grant.	Outlay.	Outlay. More.	Outlay. Less.
	Rs.	Rs.	Rs.	Rs.
Original Works	28,136	15,287	...	12,849
Repairs	13,512	10,490	...	3,022
Establishment	13,112	6,440	...	6,672
Tools and Plant	1,306	643	...	663
Total	56,066	32,860	...	23,206

12. The savings under Establishment and Tools and Plant for both Incorporated Local and Excluded Funds is due to the short outlay on works.

Resolution.—In paragraph 7 of the Accountant General's note it is stated that sufficient provision for the Establishment employed was not made in either the Budget or Regular Estimates. This procedure is clearly not correct; and the Governor General in Council desires that these estimates should in future fully provide for the anticipated expenditure under establishment as well as under all other heads.

2. The attention of the Government of Madras is invited to the lapses of grants brought to notice under Imperial, Provincial, Incorporated Local and excluded Local Funds, aggregating Rs. 3,79,815, with a request that endeavours may in future be made to work more closely to the grants available. The Government of Madras has not unfrequently reported that funds were not available to meet essential outlay; it consequently becomes the more necessary that the amounts that are available should be fully utilised.

Order.—Ordered, that the foregoing be communicated to the Government of Madras for information and guidance, and to the Accountant General, Public Works Department, for information.

G. F. L. Marshall Major, R.E.,
for Secy. to the Govt. of India.

To The Secretary to the Govt of Madras
Public Works Department

No 517 W a/ 25-2-81.

P. W. C. No 773

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

To

Nos. 43-44A.G.

Dated Fort William, January 20, 1882.

Received 6 Feby 82

Order on the Annual Financial Accounts of "Other Public Works" in Madras for the year 1880-81.

Govt. Central Branch Press, Simla.—No. 382 P.W.D., A.G.—28-1-82.—70.

No 145 D

GOVT. OF MADRAS. } 1882. { P. W. DEPT.

SECRETARY.

756/24/13

Chepauk, 8 February 1882.

R. No. 1054 D 9/2/82

OFFICE NOTE.

To C

G. of I. 43-44 A.G. d/ 20 Jany. 82

For remarks as to the lapses noticed by the Govt. of India. Your books will contain information as to the particular works from which the lapses occurred, and some information probably as to the causes.

[signature]

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TO ❋.

I HEREWITH FORWARD A STATEMENT COMPILED PRINCIPALLY FROM THE STATEMENTS PRINTED WITH THE MEMORANDA ON THE FINANCE ACCOUNTS FOR 1880-81, SHOWING THE SAVINGS REFERRED TO BY THE GOVERNMENT OF INDIA IN ABSTRACT AND IN DETAIL WITH SUCH REMARKS ON THE CAUSES OF THE SAVINGS AS ARE KNOWN TO THIS OFFICE. FURTHER PARTICULARS MAY BE OBTAINED FROM THE EXECUTIVE ENGINEERS CONCERNED.

Particulars.	Original Grant.	Final Grant.	Outlay	Savings the latter of the two	Remarks.
Imperial	5	5	6	6	
Original Works	137.030	294.166	258.707	35.459	
Repairs	265.970	293.350	280.760	14.790	
Establishment	100.780	141.806	127.617	14.189	
Tools and Plant	10.073	14.179	12.965	1.214	
Profit and Loss	-	-	-	-	
Suspense	-	-	-	-	
Additional Grant	231.878	-	-	-	
Total	745.701	745.701	680.049	65.652	
Deduct Establishment Vide	342.701	135.985	140.382	10.403	
Net Savings on Works & Repairs	403.000	589.716	539.467	50.249	
Imperial Military, Original Works West Coast.					
1. Painting doors and windows of barracks at Cannanore.	4.430	4.430	4.107	323	
2. Improvements to the latrines of the European Regiment at Dº — 2 companies	2.780	7	7	-	
3. New Double storied barracks for 200 men without showers and new quarters for 30 families at Poonamallee	20.000	3.806	2.830	1.026	Of the sum of Rs 3856, Rs 1159 was surrendered to the Government of India which was not accepted as the surrender was made too late in the year. The late resumption of the amount has resulted in a saving.

Particulars	Original Grant	Final Grant	Outlay	Savings	Remarks
Vizagapatam.					
4. Stone drain for carrying off surface drainage of Regimental Lines A	6400	6400	5962	438	
5. Items on which outlay has fallen short of grant by less than Rs 500 in each case, 20 in number, and which require no explanation.		68196	68209	+ 2597	
West Coast					
6. Additions to the hospital room for prisoners at Wellington Chingleput.		2730	2204	526	
7. Alterations and additions to new Hospital at Poonamallee		3300	4184	884	Excess. The Executive Engineer explains that the excess is due to the work having been done to a greater extent than was anticipated, and the payments were made from funds available from the other Sub-heads
8. Demolishing the old hospital, converting No 1 and 2 wards into Assistant Apothecary's quarters.		2500	851	1649	The Executive Engineer explains that the short outlay is due to the delay in vacating quarters.
9. Demolishing East and West blocks and renewing the roof of north and south blocks of the European barracks at Poonamallee.		16144	14934	1210	Do ____ do ____ do ____ do
Presidency					
10. Converting the old European Hospital into a Garrison Hospital		7500	5609	1891	The Executive Engineer explains that the savings against the work has been caused by the supply of timbers awarded from Madras to Bangalore not having been received in time to admit of adjustment
Imperial Other Services					
Negapatam					
11. Huts for 2 Head Constables and 19 Constables at Vedaranien	4000	2000	1566	434	
12. Huts for 1 Head Constable and 9 Constables.	3500	3500	3178	322	
South Arcot					
13. Head sluice to the Marcanum brine supply channel.	2660	1060	168	892	The Executive Engineer explains that this short outlay against the item is due partly to the difficulty of procuring a competent mistry or contractor for the proper execution of the work, and partly to the insufficiency of rates allowed in the Estimate for cut-stone work.
West Coast					
14. Reconstructing Post Office at Kotaghiri.	3500	3500	2392	1108	The remark against Item No 2 is applicable to this case also.
15. Telegraph Office at Cotacamund	10000	10000	5014	4986	Do ____ do ____ do ____ do
Kistna Eastern.					
16. Police lines at Pondraka	2000	"	"	"	These amounts were subsequently surrendered in G. O. No 2628W dated 18th November 1880 and 521W dated 25th February 1881.
17. Do do at Chinna Ganjam	2000	"	"	"	
18. Do do at Nizampatam	3560	"	"	"	
Tanjore.					
19. New Post Office at Kumbaconam.	1270	"	"	"	Do ____ do ____ do ____ do
20. Items on which outlay has fallen short of grant by less than Rs 500 in each case, five in number, and which require no explanation		15768	15280	112	Excess
21. Do do do 1 in number		1164	1167	3	Do
Architect					
22. Constructing Telegraph Office and erecting Mules stables on the strand south of the south groyne of the Harbor Works	"	39216	78432	E 39216	This excess is due to the grant provided for the construction of the combined post and Telegraph Offices

Particulars	Original Grant	Final Grant	Outlay	Savings	Remarks
Imperial Other Services Architect.					Offices having been entirely utilized on the Telegraph Office.
23. Post Office at Madras.	"	39216	"	39216	Do " do " do " do
Total	66100	230087	213184	16903	
Add for Minor Works i.e. for works estimated to cost Rs 2500 and under each.	70930	64079	46573	18556	
Total Original Works.	137030	294166	258707	35459	
Imperial Military Repairs.					
Cuddapah	"	25300	23435	1865	
Vizagapatam	"	3050	2657 E	607	
Chingleput	"	26111	23913	2198	
North Arcot	"	3410	3264	146	
Salem	"	738	465	273	
Coimbatore	"	636	621	15	
West Coast	"	28245	27749	496	
Trichinopoly	"	8586	8697 E	111	
Tinnevelly	"	470	351	119	
Godavery Eastern.	"	230	247	3	
Presidency.	"	185472	163028	21441	
Reserve.		5979	"	5979	
Total Repairs Military	250000	290367	277447	12920	
Imperial Other Services Repairs.					
Cuddapah	"	30	17	13	
Vizagapatam	"	725	488	237	
North Arcot	"	42	38	4	
Coimbatre	"	609	609	"	
West Coast	"	359	279	80	
Tanjore	"	270	261 E	11	
Tirnevelly	"	439	167	272	
Buckingham Canal	"	1725	1610	115	
Godavery Eastern	"	63	63	"	
Kistna Eastern	"	348	167	181	
Presidency	"	135	134	1	
Reserve	"	948	"	948	
Total Repairs Other Services	15970	5183	3313	1870	
Total Repairs Military & Other Services	265970	295550	280760	14790	
Total Original Works and Repairs.	403000	589716	539467	50249	
Provincial.					
Original Works	827899	965242	801266	164076	
Repairs	131653	261908	139127	134781	
Establishment	302919	345712	550524	204812	
Tools and Plant	26540	234	-18837	19571	
Profit and Loss	"	"	3332	3332	

Particulars	Original Grant	Final Grant	Outlay	Savings	Remarks
Provincial					
Suspence	22,839	16,829	46,721	29,582 E	
Additional Grant.	291,785	"	"	"	
Total Provincial	1393335	1393335	1573463	78872	
Deduct Establishment &c	631883	363065	571770	218635 E	
Net Savings on Works and Repairs	969252	1230230	931693	298537	By excluding the Grant of Rs 2,46,726 of the Buckingham canal the saving under Provincial Works and repairs amounts to Rs 51,831. The particulars are given below and will be arrived at by deducting the particulars of the Buckingham canal.
Provincial Original Works.					
North Arcot.					
1. Constructing an Office for the Assistant Collector attached to the Collectors Office, Chittoor.	3900	"	"	"	This amount was subsequently surrendered in G. O. No 2242 W dated 24th September 1880.
South Arcot.					
2. Cutcherry for Collector of South Arcot at Munjakuppam	17750	"	"	"	Do do in G O No 2152 W dated 12th September 1880, and No 863 W dated 30th March 1881.
Nellore					
3. Residence for Assistant Superintendent of Police at Ongole.	7470	"	"	"	Do do in G O No 2145 W dated 11th September 1880, No 180 W dated 24th January 1881, and No 652 W dated 11th March 1881
Tanjore.					
4. Judges Court House at Kangeyam	"	19259	"	19259	No explanations has been offered by the Executive Engineer.
Tchanglepet					
5. Purchase of Roman Catholic St. Patrick's Church at St. Thomas' Mount.	"	5200	"	5200	G. O. No 935 W dated 9th April 1881, deciding the question of the purchase was received after the close of the Year.
Trichinopoly					
6. Reconstruction of drains in the Central Jail at Trichinopoly	"	3890	"	3890	No explanation has been offered by the Executive Engineer.
Presidency.					
7. Erecting P. W. Stores and Workshops at the Powells Koyapuram	"	155	"	155	
Godavari Eastern.					
8. New press and treasury buildings for the Collector's Cutcherry at Cocanada.	"	"	312	312	
Negapatam					
9. Constructing Dy Tahsildars Cutcherry and out-jail with out houses at Vadaranien.	"	"	216	216	
10. Alterations to Taluk Cutcherry at Tritrapundy.	"	"	67	67	
Godavari Eastern.					
11. Roofing with corrugated iron in the Police Station houses at Chedaram and Kota.	"	"	813	813	
12. District Engineer's Office at Dowleswaram	"	"	70	70	
Buckingham Canal.					
13. Buckingham Canal.	120000	119976	"	119976	The outlay against this work appears in the Irrigation Accounts.
Tchinglepet					
14. House for Assistant or Deputy Collector over the Treasury at Tomes' Garden.	25440	28440	1714	1126	Due to stoppage of work on account of alteration of plans & estimate required by the Collector.
Trichinopoly.					
15. Constructing Sub Collectors Bungalow at Dindigal	"	8355	5000	3355	The Executive Engineer explains that he received only Rs 5,000 on account of the work and expended as much.
West Coast					
16. Constructing Government House at Ootacamund	50000	60000	115990	4010	The Executive Engineer explains that the work was finished

Particulars	Original Grant	Final Grant	Outlay	Saving	Remarks
Provincial Original Works					pushed on with as much vigor as possible, but that it was found impossible to expend the full grant before the close of the official year.
West Coast					
17. District Munsiff's Court at Udipi	9,100	6,830	6,237	593	The work was not fully proceeded with owing to the want of masons &ca and proper contractors to supply materials required.
18. Additions and improvements to the Munsiff's Court at Mangalore.	„	2000	1211	789	Due to the late date the building was made over, and to the slow supply of stones by the Jail Department.
South Arcot					
19. Subsidiary Jail with out buildings at Ulundurpet	1450	1,700	128	1,572	Due to failure of Contractor to supply timber.
Chingleput					
20. Construction of the Agricultural College.	„	20300	7093	13,207	Foundation was allowed to settle before superstructure could be raised and bricks had also to be specially prepared.
Presidency					
21. Constructing Contagious diseases &ca wards at the General Hospital.	„	3,898	3,239	659	The Executive Officer explains that the amount ought to have been surrendered.
Trichinopoly					
1. Preservation of Terumal Naick's Palace and digging out the Court Yard at Terumal Naick's Palace Garden.	30,000	30,000	29,149	851	No explanation has been offered by the Executive Engineer.
Godavari Western					
23. Constructing quarters and divisional house for Divisional Officer at Chettipett.	„	7,004	2,574	4,430	Difficulty in procuring materials and delay in submission of Workshop bills.
Salem					
24. Additions and alterations to Taluk Cutcherry at Kristnagiri	„	3,880	3,140	740	No explanation has been offered by the Executive Engineer.
Vizagapatam					
25. New Potinghy Ghat at Jeypore	50,000	37,365	35,823	2,042	Do ——— do ——— do
Coimbatore					
26. Road from Mettupalayam to Kullar.	„	1231	600	631	Do ——— do ——— do
27. Items on which outlay fallen short of grant by less than Rs 500 in each case, 25 in number.	65450	97,352	93,677	3,705	
Kistna Eastern					
28. Amount paid to the Nawab of Masulipatam on account of interest &ca on the purchase money paid him for his house.	„	„	2,649	E 2,649	This outlay was incurred on the authority of G O No. 295 W dated 3rd February 1881.
Cuddapah					
29. Twenty one solitary cells in the Jail at Bellary.	„	„	6372	E 6372	The grants for these Works were sanctioned under Incorporated Local Fund (convict Labor Fund)
West Coast					
30. Reconstructing District Jail at Mangalore	„	„	2,869	E 2,869	which outlay under recent orders has been charged to Provincial.
Chingleput					
31. Government House furniture charges	2,000	„	2,000	E 2,000	The Budget grant was surrendered, but according to orders on the objectionable Items statement, the Ex. Engr should have obtained a grant before the close of the year.
West Coast.					
32. Experiments with Dynamite on the new Kotagiri ghaut —	„	„	1112	E 1112	
North Arcot					
33. Altering and Improving the Taluk Cutcherry at Palamnair	„	2,800	2,809	E 9	
West Coast.					
34. Constructing a Cutcherry with out-houses for Head Assistant Collector at Kondapur.	8,600	4,600	4,710	E 110	

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Particulars	Original Grant	Final Grant	Outlay	Savings	Remarks
Provincial Original Works					
West Coast.					
35. Constructing a wrought iron strong room for the Treasury at Cuddapah.	"	27	28	E 1	
36. Taluk Cutcherry at Madhanapallee	"	868	869	E 1	
Presidency.					
37. Constructing a wall along the Northern boundary of St. Andrews Kirk at Madras	"	4006	4110	E 104	
Tinnevelly					
38. Constructing a New Jail at Palamkota	40000	37000	37404	E 404	
Vizagapatam					
39. Additions and alterations to Hill Jail at Parvatipur.	4300	7759	7791	E 32	
Nellore					
40. Additions and Improvements in the Police Office at Nellore.	"	1823	1903	E 80	
Presidency					
41. Constructing barracks and school room &c. in the compound of the Police Commissioner's Office Madras.	"	8359	8532	E 173	
Architect					
42. Lying-in Hospital at Egmore	60000	60502	61887	E 385	
43. Erecting a Medical school near the Monegar Choultry at Madras.	"	5246	5288	E 42	
Presidency					
44. Constructing Boundary wall and gate at Lefepark	"	6963	6967	E 4	
West Coast.					
45. Sub-Registrar's Cutcherry at Badgara.	4100	4100	4109	E 9	
Architect.					
46. Putting up a main staircase at the south end of the Amir Mahal Madras	"	3564	3730	E 166	
Tanjore					
47. Sub-Registrar's Office at Kombaconum	1580	2280	2833	E 553	
Godavari Eastern.					
48. Badrachellam Coal-field operations.	"	5000	6558	E 1558	The Superintending Engineer in the Objectionable Item Statement promised to apply to Government for funds to meet this excess.
Total	486540	560402	411617	148785	
Add for minor Works &c. for works estimated to cost Rs 2,500 & under each.	212259	89520	74229	15291	
Add on account of items of outlay corresponding with Grant.	128800	315410	315410	-	
Total Original Works.	827599	965342	801266	164076	
Provincial Repairs.					
Chingleput	"	12306	11849	457	
Coimbatore.	"	1310	1309	1	
Cuddapah	"	3297	3077	220	
Godavery Eastern	"	9763	7905	1858	
Kistna Western	"	280	259	21	
Negapatam	"	642	594	48	
Nellore	"	141	48	93	

Particulars	Original Grant	Final Grant	Outlay	Lapsings	Remarks
Provincial Repairs					
North Arcot.	"	2218	1649	569	
Presidency.	"	61185	61062	126	
Salem.	"	2503	2498	5	
South Arcot.	"	3056	2612	444	
Tanjore.	"	198115	218556 E	2011	
Tinnevelly	"	1242	59	1183	
Trichinopoly	"	1781	603	1178	
Vizagapatam.	"	7233	6314	919	
West Coast.	"	10114	8733	1381	
Buckingham Canal.	"	126750	"	126750	
Reserve.	"	1239	"	1239	
Total Repairs.	131658	264918	180427	134481	
Total Provincial Original Works & Repairs	957252	1230260	931693	298557	
Local Incorporated Original Works					
Original Works	118530	200533	99463	101070	
Repairs.	177910	211440	143525	67920	The Executive Engineer concerned may be asked to report why the grants were not fully utilized.
Establishment.	66100	93904	56249	37655	
Tools and Plant.	7310	9938	5798	4140	
Profit and Loss.	"	"	"	"	
Additional Grant.	146020	"	"	"	
Total	515820	515820	304735	211085	
Deduct Establishment &c.	219360	103842	61747	42095	
Net savings on Works and Repairs	296460	411978	242988	168990	
Negapatam					
1. Constructing Dispensary at Tritrapundy	"	3375	2990	385	
Tinnevelly					
2. Iron lattice girder bridge over Cholloughy Salt creek, Cocoanada.	"	"	123 E	123	
Tanjore					
3. Constructing a bridge across Thallanaur on Road No 6.	2000	4620	5193 E	573	
4. Forming road from Tangalapuram to Road No 14 along the right of Manalaur	"	5066	3133	1933	
5. Forming a new road from Railway station to Anakaram Jelustram to Road No 28.	"	2670	2259	411	
6. Forming a road from Tambanaur bail on Road No 31 to Nulla	5420	10408	7365	3043	
do					
7. Forming road No 47 along the S.B. of Perimal Kayen from Road No 14 to Mathoor	"	2670	1187	1483	
8. Forming road from Thuttacherry to Perumal Kayenpatam	260	260	232	28	
Trichinopoly					
9. Completing the road from Perur to Pandaramangalam	5460	5460	4226	1234	
10. Forming Road No 12 from Velapallaipanthar to Kattipatur 2 miles	6990	6990	2345	4645	
11 Gravelling the road from Trichinopoly to Grand Anicut	"	15000	14999	1	

Particulars	Original Grant	Final Grant	Outlay	Savings	Remarks
12. Improving the road from Arcalur to Perambalur.	6400	6400	6391	9	
13. Koathur Railway feeder from 3rd quarter 10th mile stone Dindigal	1880	1880	697	1183	
14. Extending Road No. 15 from Vengalore to Salem frontier at Udumburu 3/2 miles.	4130	4120	3252	848	
15. Forming road along Nyakondan left bank from Allitorai to Mullikarmalur.	1490	1490	1121	369	
16. Metalling the portion of Road No. 3 lying between the Cauveri and Coleroon bridges.	.	2700	1600	1100	
Cuddapah					
17. Constructing Road Dams to the Gooty Road at Yekur 10th Mile	4000	4000	443	3557	×
18. Constructing Road Dams to the Gooty Road at Dhone 32nd mile.	6000	6000	469	5511	×
Negapatam					
19. Restoring and improving Road No. 51 from Manjur along the bank of the Harischendranadhi.	.	4000	1058	2942	×
20. Forming a portion of Road No. 27 from Hathur to Sengernady	.	1339	324	1015	
21. Constructing Road No. 51 over the S. B. of Harischendranadhi from Thalanair to Murujoor	.	482	20	462	
22. Constructing an additional culvert of 9 feet span across Road No. 27 for the drainage of Tholakalum &c. Villages	.	400	330	70	
23. Widening the existing bridge across Odembajiyar at Trivellore	.	466	91	375	
Kistna Western					
24. Valern and Nizampetam Road	.	.	[illegible]	50	
Chingleput					
25. Constructing a road from 13th Milestone of Great Southern Trunk Road at Tiruvannamalai	.	.	10 E	10	
Tanjore Eastern					
26. Flovur Munjair Junction canal.	.	20000	19886	114	
Negapatam					
27. Reconstructing Road No. 63 from Pamary to Hallimodra	.	7929	7328	599	
28. Making a Canal Cut in the bed of Adapar in Thathagudi limits.	.	2036	2386 E	350	
Total	44030	120769	89458	31311	
Add for Minor Works i.e. works estimated to cost Rs 2500 and under each	45020	49564	9305	40259	×
Add on account of Items of outlay corresponding with Grant	.	700	700	.	
Budget Item not undertaken	29500	29500	.	29500	×
Total Original Works.	118550	200533	99463	101070	
Local Incorporated Repairs.		61759	42986	18773	
Cuddapah		.	45	45	
Godavery Eastern		.	20	20	
Godavery Western		4190	3509	681	
Negapatam		1675	1675	.	
Nellore		.	-1	1	
North Arcot.		.			

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Particulars	Original Grant	Final Grant	Outlay	Savings	Remarks
Local Incorporated Repairs					
Salem	"	"	-1	1	
South Arcot	"	3820	3437	383	
Tanjore	"	7969	6777	1192	
Tinnevelly	"	6205	"	6205	
Trichinopoly	"	98667	80628	18039	
Vizagapatam	"	26250	2337	23928	
West Coast	"	880	1163 E	283	
Coimbatore	"	"	-13	13	
Chingleput	"	"	1036 E	1036	
Total Repairs	177910	211415	113825	67920	
Total Original Works and Repairs	296160	411978	242988	168990	
Excluded Local Funds.					
Original Works.					
Original Works.	28058	28136	15287	12849	
Repairs	3451	13572	10490	3022	
Establishment	7877	13112	6440	6672	The Executive Engineer concerned may be
Tools and Plant	787	1306	643	663	asked to report why the grants were not

Provincial Army

	1887				
Total	56066	56066	32860	23206	
Deduct Establishment &c.	24338	16418	7083	7335	
Net Savings on Original Works & Repairs	31508	41648	25777	15871	
Trichinopoly					
1. Constructing Choultram at Togamalai	"	"	631 E	631	
Godavari Western					
2. Taluk School at Veravaram	2033	286	30	256	
Cuddapah					
3. Completion of the Gurnool High School	"	407	244	163	
Vizagapatam					
4. Constructing a School House at Ellamanchilly	"	1191	1110	81	
5. Do. do. do. Tekkapalli Rajpooradapore	2700	3530	43	3487	
West Coast					
6 Do. do. do. Cherughaut	"	"	623 E	623	
Salem					
7 Do. do. and Latrine at Krishnagiree	"	1437	1487 E	50	
Cuddapah					
8. Middle School at Madanapalli	3870	3870	1020	2850	
Godavari Eastern					
9. Purchase of a house for the Master attendant Cocanada	"	"	-111	111	

Particulars	Original Grant	Final Grant	Outlay	Savings	Remarks
	5	5	6	6	
Fishna Eastern					
10. Constructing Lubenintendent Signalers attached to the light house at Vakalapudy	"	"	-67	67	
Fishna Western					
11. Completion of the Anglo Vernacular School at Angole	"	503	421	82	
Fishna Eastern					
12 Quay in the Fort below tidal lock	"	"	-872	872	
13 Do. do. do.	"	3500	3402	98	
Total	8603	14724	8961	5763	
Add for Minor Works not provided for estimated to cost Rs 2500 and under each	1500	3157	632 E	2869	
Budget works not undertaken	17935	9935	-	9935	
Total Original Works.	28038	28136	16287	12849	
Total Local Repairs.					
Architect	"	3534	3521 E	-	
Cuddapah	"	107	-	107	
Godavery Eastern	"	630	27	603	
Vegapatam	"	1149	164	1045	
Presidency	"	6487	5207	1280	
Salem	"	75	67	8	
Vazagapatam	"	"	95 E	95	
West Coast	"	1230	1136 E	226	
Total Repairs	3450	13212	10490	3022	
Total Original Works and Repairs	31505	41648	25777	15871	

Abstract of the above.

Funds.	Original Grant	Final Grant	Outlay	Savings
	5	5	6	6
Imperial Military	415877	569151	326203	243118
Do. Other Services	99946	176220	153846	22404
Provincial.	1311580	1392235	1213463	79872
Local Incorporated.	369800	575820	304735	211086
Local Excluded	40172	86966	32860	23206
Additional Grant	675277	"	"	"
Total.	2910923	2910922	2531107	379815

Imperial _____ Rs 231878
Provincial _____ 281785
Local Incorporated _____ 146020
Local Excluded _____ 15894
675577

Vide para 2 of the Government of India Proceedings No 43-44 P.C. of 20th January 1882

Note – The net total saving amounts to Rs 133089 since the sum of Rs 379815 includes the grant of the Buckingham Canal amounting to Rs 246726 outlay against which has been charged in the Irrigation Accounts.

C. Cardozo
Examiner P.W. Accounts.

756
29

With reference to the H. Sec's note on the enclosed draft order, the file is recirculated with the remark that the Govt. of India figures represent only such portion of Local Funds as were placed at the disposal of, & spent by the P. W. Dept on Local Fund Works.

Cr

16.3.82

Cr 17/3.

EC. 756/2?

Please see this addition to para 5 of accq. draft, & let me record

(1) the no. of asst. ~~Gen~~ Engrs undergoing their year of practical training, & the

No. of full vacancies in the Engineer grades.

CY

21/3/82

There are now ~~five~~ six Addl. Engrs. undergoing their year of practical training.

The sanctioned scale for the Engr. Estab: is 92 – and we have now counting officers on leave

and omitting
Captain [illegible] [illegible]
Major Bowen & Capt.
Kensington 89 made
up as follows -

Chief Engrs. —	3
Supg. Engrs. —	6
E. Engs. 1st Grade —	10
Do — 2d — " —	10
Do — 3d — " —	11
Do — 4th — " —	4
Asst. Engrs. 1st G. —	23
Do — " 2d & 3d G. including those under training —	22
	89

if we include
the above officers
Captn. Awdry &c. — 3
we shall have a
total of — 92
or the full sanction
scale —
S.P. 21/3/82 —

Saw

I have entered
3 — [illegible]
21/3.

W. 756/26

With reference to
the H.M.'s pencil remark
at the end of para 4
of the accy. draft
order, it is submitted
~~that the~~ lapses referred
to have reference ~~to~~
only to Local Funds
placed at the disposal
of the P.W.D. for
expenditure —

The corresponding
sentence ~~para~~ in the draft
originally submitted
to you for approval,
was a separate para
which referred in
general terms to the
lapses under all
heads & expressed
a hope ~~that~~ now
~~that the Dept~~ was
on a more efficient

footing, better results
may be looked for
in future. The clause
as it now stands
was substituted by
you.

20/3.

C.A.W.

Yes — the mistake
was due to an over-
-sight on my part.
Substitute the
words I have noted
in margin of the
first para 5 of
the draft.
Not necessary to
re-circulate

21/3/82

755
756 } W

No. 755 W. 26 Genl. Secy.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 22^d March 1882

Read the following :—

From
The Govt. of India (P.W. No. 43-44 A.G. d/20 Jany/82)

Office Note from the Ex. Wk. Accounts } (No. 1172 d/21st Feby/82)

In his note on the Annual Finance Accounts of "Other Public Works" in Madras for the year 1880-81, the Accountant General Public Works Dept. shows that the following lapses of grants occurred.

		Rs.
Imperial Military — Rs. 43,248		
" Other Services — 22,404		65,652
Madras Harbour Works		1,56,648
Provincial		79,872
Incorporated Local Funds		2,11,085
Excluded Local Funds		23,206

2. Excluding the lapse under Madras Harbour works which was due to non-advancement of the home outlay incurred on previous and was therefore unavoidable, the total amount unutilised is shown to be Rs 3,19,815; but as this sum includes the grant for the Buckingham Canal amounting to Rs 2,45,726, outlay against which has been charged in the Irrigation Accounts, the net total savings are brought down to Rs 1,33,089.

3. From a statement submitted by the Examiner of Public Works Accounts

it is observed that the lapses are mainly compensated by numerous small sums unspent on account of works and repairs. Some of the items under Imperial Military and Marine Services and Excluded Local Funds appear to call for any special notice. Under Provincial, the most noticeable items are the following:-

Purchase of Roman Catholic Chapel at St. Thomas's Mount.

Rs one lakh 5203 was provided for this purpose but the final decision as to the transaction was arrived at after the close of the Fasli

year.

Sub Collector's bungalow at Dindigul. Only Rs 5,900 were spent out of a total allotment of Rs 8,355.

Government House at Ootacamund. Rs 45,990 were spent out of a total allotment of Rs 50,000, and the Executive Engineer explains that he was unable to expend the balance Rs 4010 before the close of the year although the work was pushed on with as much vigour as possible.

Agricultural College at Saidapett. Rs 13,207 were, for insufficient reasons, unutilised out of a total grant of

If incorporated L.F.s were L.F. funds Act [illegible]/71 [illegible] the same [illegible] in the Stat. [illegible] Para 10 of G.O. The total grant [illegible] are [illegible] 5 [illegible] The L.F. figures [illegible] 50 [illegible] explained

758/29

Rs 20,300, work having been stopped for the preparation of bricks and to allow the foundations to settle.

4. Under Unconsolidated Local Funds large sums were left unexpended on account of original works in the Tanjore, Trichinopoly, Cuddapah and Negapatam Divisions, and under Repairs in the Cuddapah, Trichinopoly and Vizagapatam Divisions.

5. In reference to so serious a lapse it is remarked ~~that while the Govt. will spare no effort to secure better results in future,~~ the Acts in

~~sense give them no direct power to prevent lapses in outlay on the part of local bodies.~~

6 The Govt of India point out that sufficient pro-vision for establish-ment was not made in either the budget or regular estimates. As regards this point it is observed that the Govt at that time had good reason to hope that the question then pending regarding the incidence of the charge for the Irrigation Establish-ment would have been adjusted at a sufficiently early date to allow of its affording

Omit and substitute the following

the large reductions effected under the orders of the S of S in the strength of the Estabt necessarily diminished the ability of the Department to utilize all the funds placed at its disposal; now however that a scale has been sanctioned for meeting the requirements of the works for which the scheme was framed, it may be accepted that after all the members have been got together and trained (6 young Asst Engineers are now under training and there are still 3 full vacancies) no further lapses will occur

further explanatory note says that the amounts are those which were placed at the disposal of the ... to ... Also the ... ... years ...

p 29

7 56/30

the anticipated relief to the Provincial charge for Establishment and that had the ruling lately conveyed in Govt of India letter No: 191 A.G. dated 20 Feby 82, ~~had effect~~ operated within the year the actual relief as now calculated would ~~not~~ have been not less than Rs 1 1/4 lakhs, a sum however much under that anticipated. In this sense therefore it is not unreasonable to urge upon the consideration of His Excellency the Governor General in Council that the excess under this head may be more justly attributed

to the fact that Provin=
=cial was overcharged.

7. Ordered that a copy of these Proceedings be forwarded to the Govt. of India for in=
=formation.

(Wd. No: 756 W d/ 22d. March 82

Forwarded.

Cu

Att

14-3-82

Issued

To Supdg. Engineer
- Cons. Architect to Govt.
- Supdt M. H. works
- Eng: Prv.
- Finl Deptt.

despd 20/4/82

756/31

773 ☆

Govt. of (1882) Madras.

PUBLIC WORKS.

To

Dated 24/3/82

Issued

Recd. Encl.

G. O., 29 June 1882, No. 758 W

Nos. 164 to 165 A

Annual Financial Accts
of "Other Public Works" in
Madras for the year 1881-82
Explanation & orders of the
Govt. thereon —

Forwards copy of Resp. & orders
of the Govt. on the Annual
Financial Accounts of "Other
Public Works" in Madras
for the year 1881-82