2962 C. 31.8.86.
492 D 5.8.86.

B. W. 250 of W.A. 25-9-86
B

Recorded

Jole
25/9/86

B. W.
25/9

T.S. 12 3/8 M 14/9/86 Off 24/9

[C. No. 8.]

3

GOVT. OF MADRAS. } 1886. { P. W. DEPT

EXAMINER, P. W. ACCOUNTS.

Madras, 21st AUGUST 1886.

OFFICE NOTE No. 263.

Encls - 7

To

W.

YOUR OFFICE NOTE NO. 492 D. DATED 5TH AUGUST 1886.

HEREWITH THE STATEMENTS ASKED FOR BY YOU AND PREPARED AS AGREED TO BY THE JOINT SECRETARY TO GOVERNMENT, PUBLIC WORKS DEPARTMENT, IRRIGATION BRANCH.

C.
R. No 354
1-9-86. Encls 3.

No. 2962 C of 31st August 1886.

To C.

Will you kindly add a statement by deducting from total establishment
(1) that employed on Tank maintenance scheme.
(2) that employed on Project Division
(3) that employed on account of L. F works in Ch: Engr. & S. Engrs. offices
and shew percentages after such deductions.

Jole

Sent up to C.S. - I don't
think Minor Irrigation
works expenditure is
included in the State-
ment - as in the Memo
it is stated that M.
I. works were transferred
to Public Revenue
Department

KEEP-WITH Genl. No.

dated 188 80

7-9-80

P.W.C. No. 6927

Recd: 6.9.86

Inclo 5

B. No. 2507 W a/25-9-86

[illegible] The total outlay on works & repairs seems to include the expenditure on repairs to [illegible] works under the charge of Collectors and payment of compensation for land [illegible] have been excluded [illegible]

BH 7.9.86

[illegible] letter [illegible]

919

B

W wants urgently, in connection with a recent letter from the Finance Comtee, a statement showing grants & outlay under each head of service for the latest five years for which the figures are available – If the accounts of 1885-86 have been closed in C's office, the statement might be made up for five years ending 1885-86.

The figures can easily be obtained from Finance Accts & Admin Reports –

We only want total grant & total outlay for each year

under each service
head, including Irrigation

Kindly have the
statement prepared
with the least possible
delay, & send to
D.O.G.

C.
4. 8. 86

C. Ass.

Herewith the statement required.
As the accounts
for 1885-86 are not
yet ready I have
taken the five years
commencing
from 1880-81.
I am sorry
I was obliged

Acct. S. 34/8.

to delay the statement till now
as yesterday & the
day before were
lost without being
able to procure the
Finance accounts
for the years required. The Record
Section was only
able to supply some
(the rest of greater
portion) are still
due. I have this
day to avoid delay
procured the
Complete books
from C's office
& got through
the work.
When the figures
for 1885-86 are
ready I shall
ask C to communicate

7. 9. 86 [illegible]

Without loss of time & when received shall send on to Offg

W
13/8

Dir. (7) Urgent.

These statements were called for by Offg office but E. I. wanted to see them. The Irrign office is closed so I cannot find out whether E. I. has returned to Offg yet. Will you kindly let me know. If so, these papers will be sent on to

U

E. I. left for [illegible] [illegible] 23/8/01

H. B.
23/8

6927

S. of W.

Despd. 12.50 pm
16-9

W desires that the two statements in this file, marked A & B, be put into type on emergency & 25 copies of each struck off.

A printed copy of each should be submitted to W on arrival at office on Saturday - without fail -

Kindly have the papers kept together.

Cu
14.9.86

Q.23.8.86

S. A. W.

Despd. 12.50 p.m. 16/9

W wishes these two Statements put into type on emergency, & 25 copies of each struck off.

The Statement prepared in the General Branch should be Completed with the figures for 1885-86, which C's office can doubtless now supply. A printed copy should be submitted to W on his arrival at office on Saturday — without fail —

If the accounts for 1885-86 have not been finally closed, we must insert the figures so far as they are now available.

14.9.86

Q.23.8

STATEMENT showing outlay compared with grant under all heads of service for six years commencing from 1880-81.

—	IRRIGATION.				Imperial, Military.		Imperial, Civil Works.		Provincial Civil Buildings, Roads and Services.		Local, Incorporated.		Local, Excluded.		RAILWAYS.				Grand Total.	
	Imperial.		Provincial.												Imperial.		Provincial.			
	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS,	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1880-81 ..	27,12,000	24,91,584	..	b3,06,979	5,69,451	5,26,203	1,76,250	1,53,846	15,93,335	15,13,463	5,15,820	3,04,735	56,066	32,860	..	..	..	..	56,22,922	53,29,670
1881-82 ..	29,22,250	27,31,325	3,28,000	2,51,644	4,87,000	4,90,435	2,70,165	2,69,192	14,48,951	12,49,211	3,79,761	2,46,633	72,209	42,392	23,000	23,763	..	..	59,31,336	53,04,595
1882-83 ..	43,95,576	a2,15,63,949	4,08,378	3,53,102	6,90,000	6,60,308	2,28,100	2,54,711	15,29,000	17,16,767	86,900	97,836	63,771	54,924	79,000	67,788	2,741	7,941	74,83,466	2,47,77,326
1883-84 ..	51,25,354	49,07,407	3,60,893	3,33,244	5,97,400	5,90,180	2,62,300	2,54,558	22,67,190	21,95,794	61,034	78,866	73,100	71,302	..	..	..	..	87,47,271	84,31,351
1884-85 ..	55,82,996	52,55,019	4,53,669	4,44,978	6,12,800	6,11,757	1,58,400	1,41,448	25,20,000	25,29,891	76,300	79,876	30,117	26,778	59,000	62,242	14,000	13,753	95,07,282	91,65,742
1885-86 ..	53,41,252	53,84,178	6,23,131	6,22,020	4,67,000	4,45,009	88,000	65,862	19,34,000	18,64,533	1,61,000	c38,015	1,67,371	1,36,547	58,24,000	54,21,343	12,000	7,010	1,46,17,754	1,39,84,517

a The excess outlay over the grant is due principally to the debit of Rs. 1,76,25,050 being the purchase value of the Madras Irrigation Canal Company.

b The grant appeared under Provincial, Buildings and Roads, in which provision was made in the year, before the order (G.O., No. 837 W., dated 28th March 1881), transferring the work to Irrigation was issued.

c The short outlay is due to the non-acceptance by the Government of India of a sum of Rs. 59,540 proposed to be surrendered by the Local Government and to the reduction of Rs. 60,000 in the outlay on the Kovur-Munjair Junction Canal by the transfer of that amount to 43. Minor Works and Navigation, under the orders of the Government of India.

N.B.—The expenditure under Irrigation, Imperial, represents the gross outlay exclusive of expenditure in England. It includes expenditure under Productive Public Works, Capital Account.

STATEMENT showing the grants for and outlay on Productive, Protective, Irrigation, Navigation and Agricultural Works from Imperial funds from 1880-81 to 1885-86.

Years.	PRODUCTIVE PUBLIC WORKS, CAPITAL ACCOUNT.			PRODUCTIVE PUBLIC WORKS, REVENUE ACCOUNT.			PRODUCTIVE WORKS.			IRRIGATION, NAVIGATION AND AGRICULTURAL WORKS.			Remarks.
	Grant.		Outlay.	Grant.		Outlay.	Grant.		Outlay.	Grant.		Outlay.	
	Budget.	Final.		Budget.	Final.		Budget.	Final.		Budget.	Final.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1880-81 ..	1,55,000	2,05,000	1,10,893	6,57,000	8,05,109	8,69,798	..	..	..	*17,50,000*	*16,46,891*	*14,92,726*	The amounts entered in columns 11 to 13 include the following amounts for Tank Maintenance Works:— Budget. Final Grant. Outlay. RS. RS. RS. 1883-84 .. 1,50,000 67,400 53,481 1884-85 .. 3,00,000 2,10,022 1,87,069 1885-86 .. 4,50,000 3,34,200 † 3,34,321
1881-82 ..	50,000	3,59,250	3,95,135	6,93,000	7,61,000	7,29,767	..	60,000	59,832	17,00,000	17,42,000	15,46,808	
1882-83 ..	10,00,000	*1,87,17,461	*1,86,15,996	10,97,111	11,60,834	7,84,110	..	63,670	64,253	22,16,000	20,88,611	20,99,590	
1883-84 ..	16,60,000	17,55,353	16,17,994	12,09,600	9,02,409	9,03,651	2,00,000	1,79,191	1,78,600	19,78,300	22,88,401	22,07,234	
1884-85 ..	19,84,000	17,67,510	16,10,444	9,20,590	9,79,868	9,98,996	3,99,000	3,26,618	2,20,623	23,77,000	25,09,000	24,24,956	
1885-86 ..	18,20,000	15,53,000	† 14,91,980	10,00,000	10,45,510	†10,34,138	4,30,000	3,47,742	† 3,35,004	25,95,000	23,95,000	† 23,24,266	

* Including Rs. 1,76,25,050 purchase money of the Kurnool canal. † Oulay for 1885-86 is not final, the Examiner's accounts have not yet been closed.

Principal causes of short outlay.

1880-81.—Short outlay under Productive Public Works, Capital Account, was due to the refusal of the Government of India to sanction the estimate for widening the main canal in the Kistna Western division and to the transfer of the outlay on certain works to Revenue Account and that under Irrigation and Navigation and Agricultural works due partly to the want of adequate establishment and partly to want of proper arrangements for repairing minor Irrigation works transferred to Collectors.

1881-82.—Short outlay under Productive Public Works, Revenue Account, was due to changes in the executive staff in the Godávari Central division and that under Irrigation, Navigation and Agricultural works was due partly to the transfer of the expenditure on Commamur canal to Productive Public Works, Capital Account, and partly to the re-organization of the department.

1882-83.—Short outlay under Productive Public Works, Capital Account, was due to the necessity for revising estimates in the Kistna delta, that under Productive Public Works, Revenue Account, due to old maintenance charges and a portion of the percentage charge on Indirect Revenue on account of establishment having been debited to Irrigation, Navigation and Agricultural works.

1883-84.—Rs. 1,23,573 of short outlay under Productive Public Works, Capital Account, were due to receipts on Capital Account of the Kurnool canal which were not estimated when the revised estimate was prepared. Short outlay under Irrigation, Navigation and Agricultural works was due to tanks being full in the working season and scarcity of labor.

1884-85.—(1) Prevalence of cholera in Kistna and Nellore districts; (2) competition for labor with railway works; (3) heavy rainfall and unusual floods in the Southern districts; and (4) insufficiency of the rates provided in the Barur and Rushikulya Project estimates.

1885-86.—Short outlay due to scarcity of labor, prevalence of cholera in some parts, unseasonable rains and presence of water in channels and tanks during working season.

B.

—	ESTABLISHMENT IN				PROBABLE COST OF ESTABLISHMENT DURING				—
	1879-80.		1880-81.		1886-87.		1887-88.		
	Permanent salaries.	Temporary salaries.	Permanent salaries.	Temporary salaries.	Permanent salaries.	Temporary salaries.	Permanent salaries.	Temporary salaries.	
Direction.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Engineer establishment	2,25,449	..	1,94,217	..	2,20,596	..	2,20,596	..	
Office do. including petty establishment.	83,733	2,841	69,214	3,280	1,14,348	* 2,313	1,14,348	* 2,313	* Represents cost of temporary establishment under direction in 1885-86.
Total ..	3,09,182	2,841	2,63,431	3,280	3,34,944	2,313	3,34,944	2,313	
Construction.									
Engineer establishment	4,34,373	..	3,18,439	..	† 5,89,888	90,000	† 5,89,888	90,000	† Inclusive of the pay of Messrs. Target and Lobb.
Upper subordinate do.	3,21,698	2,823	2,24,019	1,487	3,57,564	97,500	3,57,564	97,500	
Lower do. do.	83,481	69	6,391	2,552	13,380	2,500	13,380	2,500	
Petty do. do.	5,936	84,783	112	35,559	1,97,760	30,000	1,97,760	30,000	
Office do. do.	1,88,504	820	96,929	14,374	1,71,132	69,660	1,64,640	69,660	
Total ..	10,33,992	88,495	6,45,890	53,972	13,29,724	2,89,660	13,23,232	2,89,660	
Accounts.									
Examiner's establishment	38,326	..	34,370	..	28,800	..	28,800	..	
Accountants' do.	38,120	..	63,865	..	77,088	5,500	77,088	5,500	
Office do.	1,04,460	9,936	23,586	10,237	28,764	2,560	28,764	2,560	
Total ..	1,80,906	9,936	1,21,821	10,237	1,34,652	8,060	1,34,652	8,060	
Grand Total ..	15,24,080	1,01,272	10,31,142	67,489	17,99,320	3,00,033	17,92,828	3,00,033	

(*a*) Figures for 1886-87 and 1887-88 have been arrived at with reference to entries in establishment budget estimate for 1886-87.
(*b*) Establishment of the tank maintenance scheme is employed exclusively on estimating.

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

MADRAS,
21st August 1886.

A.—STATEMENT of percentage charge of establishment to works and repairs in Madras Public Works Department based on actuals from 1878-79 to 1885-86 and budget estimates for 1886-87.

Items.	Description.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	Budget estimate, 1886-87.	Remarks.
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1	Total outlay on works under all heads of service, Imperial, Provincial, and Local.	61,89,606	47,40,407	37,43,891	35,83,572	2,28,25,199	62,60,384	67,22,084	~~59,35,772~~ 61,91,991	61,81,538	NOTE— (1) The percentage charges for establishment during the years 1882-83 to 1885-86 have been calculated on outlay exclusive of payment made in England on account of Kurnool canal— RS. 1882-83 .. 176,25,050 1883-84 .. 1,27,860 1884-85 .. 7,020 1885-86 .. 21,440
2	Total establishment under all heads of services.	28,74,373	23,09,770	14,43,218	16,14,357	18,21,957	19,66,942	21,43,674	~~22,37,413~~ 2282070	25,00,568	
3	Percentage charge for establishment without deduction of any kind.	46·4	48·7	38·5	45 0	35·0	32·0	31·9	~~37·8~~ 36·9	40·4	
	DEDUCTIONS.										
4	Direct revenue uuder Imperial, Provincial, and Local.	8,91,890	4,12,153	5,06,283	6,29,147	4,56,212	3,60,396	3,41,288	3,70,681 ~~3,70,660~~	3,39,750	(2) The bulk of Local Fund expenditure began to be transferred to the District Boards from January 1880.
5	Ten per cent. on the above ..	89,189	41,215	50,628	62,914	45,621	36,039	34,129	37,068 ~~37,066~~	33,975	(3) Minor irrigation repairs were transferred to Civil Department in 1880-81.
6	Indirect revenue, Major works, Irrigation.	30,84,696	33,83,811	31,99,745	31,71,984	29,86,091	32,58,379	28,61,121	(a) ~~36,29,067~~ 36,32,600	33,91,000	
7	Six per cent. on the above ..	1,85,082	2,03,028	1,91,984	1,90,319	1,79,165	1,95,502	1,71,666	~~2,17,743~~ 2,17,956	2,03,460	(4) Special establishments for the investigation of irrigation projects were entertained from 1881-82.
8	Old irrigation revenue from Major works, Irrigation.	(b) 27,38,094	(b) 27,38,944	(b) 27,40,074	27,35,265	27,41,492	27,43,467	27,50,337	~~27,54,777~~ 27,26,958	28,14,000	
9	Six per cent. on the above ..	1,64,286	1,64,337	1,64,404	1,64,116	1,64,489	1,64,608	1,65,020	~~1,65,286~~ 1,75,618	1,68,840	(5) Special establishments for the investigation and restoration of tank works were entertained from 1883-84.
10	Special establishment for tank maintenance scheme.						42,720	93,920	1,27,246	1,60,400	
11	Special establishment for Project divisions.				11,248	57,943	40,183	51,477	49,617	21,400	(a) Includes the revised estimate for Sangam project for which actuals are not yet available.
12	Contribution on account, of the scrutiny of Local Fund works in the Chief Engineer's and Superintending Engineers' offices.					21,250	21,250	21,250	21,250	21,250	(b) Actuals for these years not being available the averages of succeeding three years have been taken for the purposes of this statement.
13	Total deductions, Items (5) + (7) + (9) + (10) + (11) + (12).	4,38,557	4,08,580	4,07,016	4,28,597	4,68,468	5,06,302	5,37,462	~~6,18,208~~ 6,28,755	6,09,325	
14	Correct establishment charges, Items (2) — (13).	24,35,816	19,01,190	10,36,202	11,85,760	13,53,489	14,66,640	16,06,212	~~16,19,205~~ 15,53,315	18,91,243	
15	Correct percentage charges of (14) on (1).	39·3	40·1	27·6	33·0	26·0	23 9	23·9	~~27·4~~ 26·8	30·5	

MADRAS,
4th September 1886.

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

Replies. to II

Statement showing the ~~cost~~ be transferred to State Agency

Extra Establishment which would be required if Local Fund Works are taken over –

	Engineer		Upper Subordinates		Lower Subordinates		Office		Travelling allowance	Total.	
	number	annual cost	number	annual cost	number	annual cost	number	annual cost	Per annum	number	annual cost
I Circle	1	7.200	17	25.680	14	8.400	65	13.818	11.916	97	67.014
II Circle	2	10.800	18	28.800	2	760	65	13.386	6.250	87	59.996
III Circle	2	8.400	13	16.800	6	2.520	60	11.304	× 6.000	81	45.024
IV Circle	3	25.920	24	23.760	38	16.320	171	32.910	× 7.000	236	105.910
V Circle	2	12.000	7	9.600	24	11.760	63	13.272	7.620	96	54.252
VI Circle	7	50.400	16	21.600	17	8.160	36	10.800	× 8.000	76	98.960
Grand Total	17	114.720	95	126.240	101	47.920	460	95.490	46.786	673	431.156

× not given by S.E.
approximate figures
entered.

18.9

C

Statement showing outlay compared with grant under all heads of service for ~~five~~ six years commencing from 1880-81

	Irrigation				Imperial		Imperial		Provincial		Local		Local		Railways				Grand Total	
	Imperial		Provincial		Military		Civil Works		Civil Buildings Roads & Services		Incorporated		Excluded		Imperial		Provincial			
	Grant	Outlay	Grant	Outlay	Grant	Outlay	Grant	Outlay	Grant	Outlay	Grant	Outlay	Grant	Outlay	Grant	Outlay	Grant	Outlay	Grant	Outlay
1880-81	27,12,000	24,91,584	"	(b) 3,06,979	5,69,451	5,26,203	1,76,250	1,53,846	15,93,335	15,13,463	5,15,820	3,04,735	56,066	32,860	"	"	"	"	56,22,922	53,29,670
1881-82	29,22,250	27,31,325	3,28,000	2,51,644	4,87,000	4,90,435	2,70,165	2,69,192	14,48,951	12,49,211	3,79,761	2,46,633	72,209	42,392	23,000	23,763	"	"	59,31,336	53,04,595
1882-83	43,95,576	(a) 2,15,63,949	4,08,378	3,53,102	6,90,000	6,60,308	2,28,100	2,54,711	15,29,000	17,16,767	86,900	97,836	63,771	54,924	79,000	67,788	2,741	7,941	74,83,466	2,47,77,326
1883-84	51,25,354	49,07,407	3,60,893	3,33,244	5,97,400	5,90,180	2,62,300	2,54,558	22,67,190	21,95,794	61,034	78,866	73,100	71,302	"	"	"	"	87,47,271	84,31,351
1884-85	55,82,996	52,55,019	4,53,669	4,44,978	6,12,800	6,11,757	1,58,400	1,41,448	25,20,000	25,29,891	76,300	79,876	30,117	26,778	59,000	62,242	14,000	13,753	95,07,282	91,65,742
1885-86	53,41,252	53,84,178	6,23,131	6,22,020	4,67,000	4,45,009	88,000	65,862	19,34,000	18,64,533	1,61,000	(c) 38,015	1,67,371	1,36,547	5824000	5421343	12,000	7,010	1,46,17,754	1,39,84,517

3889000
177500
90000
70000

3834185
1434442
84886
62880
5421343
4000

(a) The excess outlay over the grant is due principally to the debit of Rs 1,76,25,050 being the purchase value of the Madras Irrigation Canal Company

(b) The grant appeared under Provincial, Buildings and Roads, in which provision was made in the year, before the order (G.O. No: 837 Wd/ 28th March 1881) transferring the work to Irrigation was issued.

(c) The short outlay is due to the non acceptance by the Govt. of India of a sum of Rs. 59,540 proposed to be surrendered by the Local Govt and to the reduction of Rs. 60,000 in the outlay on the Kowur Mounfair Junction Canal by the transfer of that amount to 43 Minor Works and Navigation under the orders of the Govt. of India

N.B. The expenditure under Irrigation Imperial represents the gross outlay exclusive of expenditure in England. It includes expenditure under Productive Public Works - Capital Account.

13/8

Statement showing the grants for and outlay on Productive, Protective, Irrigation, Navigation and Agricultural works from Imperial funds from 1880-81 to 1885-86

Years	Productive Public Works Capital Account			Productive Public Works Revenue Account			Protective Works			Irrigation Navigation and Agricultural Works			Remarks
	Grant		Outlay	Grant		Outlay	Grant		Outlay	Grant		Outlay	
	Budget	Final		Budget	Final		Budget	Final		Budget	Final		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1880-81	1,55,000	2,05,000	1,10,893	6,57,000	8,05,109	8,69,798	"	"	"	17,50,000	16,46,891	14,92,726	The amounts entered in columns 11
1881-82	50,000	3,59,250	3,95,135	6,93,000	7,61,000	7,29,767	"	60,000	59,832	17,00,000	17,42,000	15,46,808	to 13 include the following amounts for
1882-83	10,00,000	×187,17,461	×186,15,996	10,97,111	11,60,834	7,84,110	"	63,670	64,253	22,16,000	20,88,611	20,99,590	Tank Maintenance Works.
1883-84	16,60,000	17,55,353	16,17,994	12,09,600	9,02,409	9,03,651	2,00,000	1,79,191	1,78,600	19,78,300	22,88,401	22,07,234	Budget Final Grant. Outlay 1883-84 — 1,50,000 67,400 53,481.
1884-85	19,84,000	17,67,510	16,10,444	9,20,590	9,79,868	9,98,996	3,99,000	3,26,618	2,20,623	23,77,000	25,09,000	24,24,956	1884-85 — 3,00,000 2,10,022 1,87,069
1885-86	1820,000	1553000	*14,91,980	10,00,000	1045510	*1034,138	4,30000	347742	*335004	2595000	2395000	*2324266	1885-86 4,50,000 3,34,200 *3,34,321

× Including Rs 176,25,050 purchase money of the Kurnool Canal.

*: Outlay for 1885-86 is not final, the Ex. accts have not yet been closed—

Principal causes of short outlay

1880-81. Short outlay under Productive Public Works Capital account was due to the refusal of the Govt. of India to sanction the estimate for widening the main Canal in the Kistna western and to the transfer of the outlay on certain works to Rev: acct. & that under Irrign. & Navign. & Agricl. works due partly to the want of adequate Estt. & partly to want of proper arrangements for repairing minor irrigation works transferred to Collectors.

1881-82. Short outlay under Productive Public Works Rev: account was due to changes in the Executive staff in the Godavari Central division & that under Irrign., Navign. & Agricultural works was due to the transfer of the Expenditure on Cummum Canal to Productive Public Works Capital account & partly to the re-organization of the Department.

1882-83 - Short outlay under P. P. W. Capital account was due to the necessity for revising estimates in the Kistna Delta, that under P. P. W. Rev: account, due to old maintenance charges and, a portion of the percentage charge on Indirect Revenue on account of Establishment having been debited to Irrigation, Navigation & Agricultural Works.

1883-84 - Rs 123,573 of short outlay under P. P. W. Capital account were due to receipts on Capital account of the Kurnool Canal which were not estimated when the revised estimate was prepared. Short outlay under Irrign. Navign. & Agricultural Works was due to tanks being full in the working season & scarcity of labour.

1884-85. (1) Prevalence of cholera in Kistna & Nellore Dsts. (2) Competition for labour with railway works. (3) heavy rainfall & unusual floods in the southern districts & (4) Insufficiency of the rates provided in the Barur & Rushikulya Project Estimates.

1885-86 Short outlay due to scarcity of labour, prevalence of cholera in some parts, unseasonable rains & presence of water in Chl. & tanks during working season.

B

	Establishment in				Probable cost of Establishment during			
	1879-80		1880-81		1886-87		1887-88	
	Permanent Salaries	Temporary Salaries	Permanent Salaries	Temporary Salaries	Permanent Salaries	Temporary Salaries	Permanent Salaries	Temporary Salaries
Direction								
Engineer Establishment	2,25449	"	1,94,217	"	2,20,596	"	2,20,596	"
Office do including Petty Estt:	83,733	2,841	69,214	3280	1,14,348	× 2,313	1,14,348	× 2,313
Total	3,09,182	2,841	2,63,431	3,280	3,34,944	2,313	3,34,944	2,313
Construction								
Engineer Establishment	4,34,373	"	3,18,439	"	θ 5,89,888	90,000	θ 5,89,888	90,000
Upper subordinate do	3,21,698	2,823	2,24,019	1,487	3,57,564	97,500	3,57,564	97,500
Lower Do do	83,481	69	6,391	2,552	13,380	2,500	13,380	2,500
Petty Do do	5,936	84,783	112	35,559	1,97,760	30,000	1,97,760	30,000
Office Do do	1,88,504	820	96,929	14,374	1,71,132	69,660	1,64,640	69,660
Total	10,33,992	88,495	6,45,890	53,972	13,29,724	2,89,660	13,23,232	2,89,660
Accounts								
Examiners Establishment	38,326	"	34,370	"	28,800	"	28,800	"
Accountants do	38,120	"	63,865	"	77,088	5,500	77,088	5,500
Office do	1,04,460	9,936	23,586	10,237	28,764	2,560	28,764	2,560
	1,80,906	9,936	1,21,821	10,237	1,34,652	8,060	1,34,652	8,060
Grand Total	15,24,080	1,01,272	10,31,142	67,489	17,99,320	3,00,033	17,92,828	3,00,033

× Represents cost of temporary Establishment under Direction in 1885-86.

θ Inclusive of the pay of Messrs: Target & Lobb

(a) Figures for 1886-87 and 1887-88 have been arrived at with reference to entries in Establishment Budget Estimate for 1886-87.

(b) Establishment of the Tank Maintenance Scheme is employed exclusively on estimating.

Madras
21st August 1886

D. C. Gordon
Examiner P.W. Accounts
Madras

od 21/8

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3

Statement of percentage charge of Establishment to Works and Repairs in Madras P.W.D. based on Actuals from 1878-79 to 1885-86 and Budget Estimate 1886-87

Items	Description	1878-79	1879-80	1880-81	1881-82	1882-83	1883-84	1884-85	1885-86	Budget Estimate 1886-87
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1.	Total outlay on works under all heads of service, Imperial, Provincial and Local	61,89,606	47,40,407	37,43,891	35,83,572	22,825,199.	6,60,38	67,22,084	61,91,991 ~~59,35,772~~	61,81,538.
2	Total Establishment under all heads of service	28,74,373	23,09,770	14,43,218	16,14,357	18,21,957.	19,66,94	21,43,674	22,82,070 ~~22,37,413~~	25,00,568.
3	Percentage charge for establishment without deduction of any kind	46.4	48.7	38.5	45.0	35.0.	32.0	31.9	36.9 ~~37.8~~	40.4.
	Deductions									
4	Direct Revenue under Imperial Provincial and Local	8,91,890	4,12,153	5,06,283	6,29,147	4,56,212.	3,60,396	3,41,288	3,70,681 ~~3,70,660~~	3,39,750.
5	Ten per-cent on the above	89,189	41,215	50,628	62,914	45,621.	36,039	34,129	37,068 ~~37,066~~	33,975
6	Indirect Revenue Major Works Irrigation	30,84,696	33,83,811	31,99,745	31,71,984	29,86,091.	32,58,379	28,61,121	(a) ~~36,29,069~~ 36,32,660	33,91,000
7.	Six per cent on the above	1,85,082	2,03,028.	1,91,984	1,90,319	1,79,165.	1,95,502	1,71,666	~~2,17,740~~ 2,17,956	2,03,460.
8	Old Irrigation Revenue from Major Works Irrign	(b) 27,38,094	(b) 27,38,944	(b) 27,40,074	27,35,265	27,41,492	27,43,467	27,50,337	~~27,54,777~~ 29,26,958	28,14,000
9.	Six per-cent on the above	1,64,286	1,64,337	1,64,404	1,64,116	1,64,489.	1,64,608	1,65,020	~~1,65,286~~ 1,75,618	1,68,840.
10.	Special Establishment for Tank Maintenance Scheme	"	"	"	"	"	42,720	93,920	1,27,246	1,60,400.
11	Special Establishment for Project Divisions	"	"	"	11,248	67,943	40,183	51,477	49,617	21,400.
12	Contribution on account of the scrutiny of Local Fund Works in the Chief Engineer and Superintending Engineer's Offices	"	"	"	"	21,250	21,250	21,250	21,250	21,250
13	Total deductions Items (5)+(7)+(9)+(10)+(11)+(12)	4,38,557	4,08,580	4,07,016	4,28,597	4,68,468	5,06,302	5,37,462	6,28,755 ~~6,18,208~~	6,09,325.
14	Correct Establishment Charges Items (2)-(13)	24,35,816	19,01,190	10,36,202	11,85,760	13,53,489.	14,66,640	16,06,212	16,53,315 ~~16,19,205~~	18,91,243.
15	Correct percentage charges of (14) on (1)	39.3	40.1	27.6	33.0	26.0	23.9	23.9	26.8 ~~27.4~~	30.5.

Remarks

Note (1) The percentage charges for Establishment during the years 1882-83 to 1885-86 have been calculated outlay exclusive of payment made in Englan on account of Kurnool Canal.

1882-83	Rs 176,25,050.
1883-84	" 1,27,860.
1884-85	" 7,020
1885-86	" 21,440.

(2) The Bulk of Local Fund Expenditure began to be transferred to the District Boards from January 1880.

(3) Minor Irrigation Repairs were transferred to Civil Department in 1880-81.

(4) Special Establishments for the investigation of Irrigation Projects were entertained from 1881-82.

(5) Special Establishments for the investigation and restoration of Tank Works were entertained from 1883-84

(a) Includes the Revised Estimate for Sangam Projec for which actuals are not yet available.

(b) Actuals for these years not being available the averages of succeeding three years have been taken for the purposes of this statement.

Madras.
4th September 1886

J. C. Gordon
Examiner P.W. Accounts.
Madras.

a

1/2/9

Statement of percentage charge of Establishment to Works and Repairs in Madras P. W. Department based actuals from 1878-79 to 1885-86 and Budget Estimates for 1886-87

Items	Description	1878-79	1879-80	1880-81	1881-82	1882-83	1883-84	1884-85	1885-86.	Budget Estimates 1886-87.
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.
1	Total outlay on Works under all heads of service, Imperial, Provincial and Local	61,89,606	47,40,407	37,43,891	35,83,572	228,25,199	62,60,394	67,22,084	59,35,772	61,81,538.
2	Total Establishment under all heads of service	28,74,373	23,09,770	11,43,218	16,14,357	18,21,957	19,66,742	21,43,674	22,37,413	25,00,568
3	Percentage Charge for Establishment without deduction of any kind	46.4	48.7	38.5	45.0	35.0	32.0	31.9	37.8	40.4.
	Deductions									
4	Direct revenue under Imperial Provincial and Local	8,91,890	4,12,153	5,06,283	6,29,147	4,56,212	3,60,396	3,41,288	3,70,660	3,39,750.
5	Ten per cent on the above	89,189	41,215	50,628	62,914	45,621	36,39	34,129	37,066	33,975.
6	Indirect revenue Major Works (Irrigation)	30,84,696	33,83,811	31,99,745	31,71,984	29,86,091	32,58,79	28,61,121	(a) 36,29,067	33,91,000.
7	Six per cent on the above	1,85,082	2,03,028	1,91,984	1,90,319	1,79,165	1,95,52	1,71,666	2,17,743	2,03,460.
8	Old Irrigation revenue from Major Works (Irrigation)	(b) 27,38,094	(b) 27,38,944	(b) 27,40,074	27,35,265	27,41,492	27,43,67	27,50,337.	27,54,777	28,14,000.
9	Six per cent on the above	1,64,286	1,64,337	1,64,404	1,64,116	1,64,489	1,64,08	1,65,020	1,65,286	1,68,840.
10	Total deductions Items (5)+(7)+(9)	4,38,557	4,08,580	4,07,016	4,17,349.	3,89,275	3,96,9	3,70,815	4,20,095	4,06,275.
11	Correct Establishment charges Item (2) - (10)	24,35,816	19,01,190	10,36,202	11,97,008	14,32,682	15,7093	17,72,859	18,17,318	20,94,293.
12	Correct per-centage charge of (11) on (1)	39.3	40.1	27.6	33.4	27.5	6	26.4	30.7	33.9.

Remarks.

Note

(1) The per centage charges for Establishment dur years 1882-83 to 1885-86 have been calculated on, exclusive of payment made in England on acco Kurnool Canal

1882-83	Rs 176,25,050
1883-84	Rs 1,27,860
1884-85	Rs 7,020
1885-86	Rs 21,440.

(2) The bulk of Local Fund Expenditure began to transferred to the District Boards from January 18

(3) Minor Irrigation Repairs were transferred to Civil Department in 1880-81.

(4) Special Establishments for the investigation Irrigation projects were entertained from 1881-82

(5) Special Establishments for the investigation an restoration of Tank Works were entertained from 1882-83.

(a) Includes the revised estimate for Sangam project for which actuals are not yet available.

(b) Actuals for these years not being available the averages of succeeding three years have been taken for the purposes of this statement.

Cancelled - vide Revised Statement
3-8-86

Madras.
August 1886

A.B
21-8-86

Examiner P. W. Accounts
Madras

A.H.
21/8

No. 492 D.

Government of Madras.

PUBLIC WORKS DEPARTMENT,

Ootacamund, Aug: 5th 1886.

OFFICE NOTE.

R. 306 of 7-8-86.

From W. Enclos: 4.

Enclo: 2
P.W. 6927/86

To C.

With advertence to your office note No. 287 dated 17th July 1886, please favour me, with the least possible delay, with the following statements:—

(a) A statement somewhat in the form of Appendix A to Proceedings dated 8th Feby/81 No. 336.7 W, comparing the cost of Public Works Estabt. in the several years

(1) 1879.80, before the reductions,
(2) 1880-81, immediately after the reductions,
(3) 1886.87 and (4) prospectively

in 1887-88, after closure of the Project divisions.. The figures under "Executive Branch" should be given in two parts, - "Direction" and "Construction", those under "Accounts Branch" being shown separately, as in the Appendix A.

The figures for 1886-87 and 1887.88 cannot of course be actuals, but estimated cost may be given, a deduction (based on the average of the past few years) being made on account of savings.

A footnote might state that the establishment of the Tank Maintenance Scheme is employed exclusively on estimating

---

A statement in the form at page xii para 25 of Appendix E to Proceedings dated 16th October 1882, No. 2695-6W. This should commence with 1878.79 as in the statement in Appendix E, and be brought up to the current year 1886-87

Noting the year in which L.F. Works were first handed over to L.F. Boards - and the year in which M.I. Repairs were handed over to [illegible]

W
5-8-86
W.

Cu

Pros. quoted are enclosed for reference -

Gove

ment of Madras
Public Works Secretariat.

Index 3
P.M. 65[illegible]

G. 6. 337 W. 8. 2. 81
" 2696 W. 16. 10. 82
" 336 W. 8. 2. 81
" 2695 W. 16. 10. 82.

[C. No. 8.]

GOVT. OF MADRAS. 1886. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 3rd September 1886.

OFFICE NOTE No. 391.

To

Encl. 5

I.

Your Office Note No. 2962 C.
dated 31st August 1886.

The statement A. is herewith revised, as desired by you.

C.

3/9

2962 C. 31.8.86.
492 D 5.8.86.

B. W. 250 of Wa/25-9-86
B

Recorded

Jole

25/9/86

B.W.
25/9

T.S. 123/8

M 14/9/82

Dec
24/9

[C. No. 8.]

GOVT. OF MADRAS. 1886. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 21st AUGUST 1886.

OFFICE NOTE No. 363.

Encls - 7

To

W.

YOUR OFFICE NOTE NO. 492 D. DATED 5TH AUGUST 1886.

HEREWITH THE STATEMENTS ASKED FOR BY YOU AND PREPARED AS AGREED TO BY THE JOINT SECRETARY TO GOVERNMENT, PUBLIC WORKS DEPARTMENT, IRRIGATION BRANCH.

R. No. 354 C.
1-9-86. Encls 3.

No. 2962 C of 31st August 1886.

To C.

Will you kindly add a statement by deducting from total establishment

(1) that employed on Tank maintenance scheme.

(2) that employed on Project Division

(3) that employed on account of L. 7 works in Ch: Engr. & S. Engrs. offices

and shew percentages after such deductions.

Jole

KEEP-WITH Genl. No.

dated 188 .

32 H W D 6-12-82

C. A. W.

Statement A is intended to compare total grant with total outlay under all heads of service. The figures entered therein show therefore expenditure under all classes viz - Works, Establishment, Tools and Plant, Profit and Loss, and Expenditure in England, &ca. Whereas Statement B which is intended to compare cost of works with cost of establishment only, contains figures under two of the classes, viz - Works and Establishment. Therefore statement A will not tally with statement B.

Again the total establishment in statement B includes all charges under Establishment, viz - Salaries, Travelling and Local Allowances, and Contingencies. Whereas Statement C is intended to show salaries only - Statements B & C will not therefore tally.

As regards the large outlay under Imperial Railways, please see the accompanying telegram from the Examiner State Railway

– expenditure on Buildings given in A seems abnormally low for all years except 85–86 when it suddenly rises to Rs 54.21.343.

The probable cost of temporary establisht for 1886-87 is given as Rs 3.00 033 & the same sum is entered for 87-88 as a fresh temp. estab. is formed each year, this is not understood.

20/9/86

Please return statements.

D.W.

The accompanying note, based on information which I directed the Budget clerk to obtain from C's office, appears to explain the discrepancies referred to

21.9.86 Ch

---

1 –

… are several discrepancies in these statements which I cannot understand

For instance the total outlay in statement A for 80-81 is Rs 53,28,670 In statement B it is only 37.43.891 and if cost of establishment be added it is Rs 51,87,109 thus giving a diff of Rs 2.42,561 The other totals also differ.

The total cost of establishment in statement B for 79-80 is Rs 23.09770 while in statement C it is only Rs 16.25352. Similarly in other years.

Probable cost of establishment 86-87 is given in C as Rs 17 99320 + Rs 300 033 while Budget estimate in statement B is Rs 2500568

D

STATEMENT showing the grants for and outlay on Productive, Protective, Irrigation, Navigation and Agricultural Works from Imperial funds from 1880-81 to 1885-86.

Years.	PRODUCTIVE PUBLIC WORKS, CAPITAL ACCOUNT.			PRODUCTIVE PUBLIC WORKS, REVENUE ACCOUNT.			PRODUCTIVE WORKS.			IRRIGATION, NAVIGATION AND AGRICULTURAL WORKS.			Remarks.
	Grant.		Outlay.	Grant.		Outlay.	Grant.		Outlay.	Grant.		Outlay.	
	Budget.	Final.		Budget.	Final.		Budget.	Final.		Budget.	Final.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1880-81 ..	1,55,000	2,05,000	1,10,893	6,57,000	8,05,109	8,69,798	..	..	..	17,50,000	16,46,891	14,92,726	The amounts entered in columns 11 to 13 include the following amounts for Tank Maintenance Works:— Budget. Final Grant. Outlay. RS. RS. RS. 1883-84 .. 1,50,000 67,400 53,481 1884-85 .. 3,00,000 2,10,022 1,87,069 1885-86 .. 4,50,000 3,34,200 † 3,34,321
1881-82 ..	50,000	3,59,250	3,95,135	6,93,000	7,61,000	7,29,767	..	60,000	59,832	17,00,000	17,42,000	15,46,808	
1882-83 ..	10,00,000	*1,87,17,461	*1,86,15,996	10,97,111	11,60,834	7,84,110	..	63,670	64,253	22,16,000	20,88,611	20,99,590	
1883-84 ..	16,60,000	17,55,353	16,17,994	12,09,600	9,02,409	9,03,651	2,00,000	1,79,191	1,78,600	19,78,300	22,88,401	22,07,234	
1884-85 ..	19,84,000	17,67,510	16,10,444	9,20,590	9,79,868	9,98,996	3,99,000	3,26,618	2,20,623	23,77,000	25,09,000	24,24,956	
1885-86 ..	18,20,000	15,53,000	† 14,91,980	10,00,000	10,45,510	† 10,34,138	4,30,000	3,47,742	† 3,35,004	25,95,000	23,95,000	† 23,24,266	

* Including Rs. 1,76,25,050 purchase money of the Kurnool canal. † Oulay for 1885-86 is not final, the Examiner's accounts have not yet been closed.

Principal causes of short outlay.

1880-81.—Short outlay under Productive Public Works, Capital Account, was due to the refusal of the Government of India to sanction the estimate for widening the main canal in the Kistna Western division and to the transfer of the outlay on certain works to Revenue Account and that under Irrigation and Navigation and Agricultural works due partly to the want of adequate establishment and partly to want of proper arrangements for repairing minor Irrigation works transferred to Collectors.

1881-82.—Short outlay under Productive Public Works, Revenue Account, was due to changes in the executive staff in the Godávari Central division and that under Irrigation, Navigation and Agricultural works was due partly to the transfer of the expenditure on Commamur canal to Productive Public Works, Capital Account, and partly to the re-organization of the department.

1882-83.—Short outlay under Productive Public Works, Capital Account, was due to the necessity for revising estimates in the Kistna delta, that under Productive Public Works, Revenue Account, due to old maintenance charges and a portion of the percentage charge on Indirect Revenue on account of establishment having been debited to Irrigation, Navigation and Agricultural works.

1883-84.—Rs. 1,23,573 of short outlay under Productive Public Works, Capital Account, were due to receipts on Capital Account of the Kurnool canal which were not estimated when the revised estimate was prepared. Short outlay under Irrigation, Navigation and Agricultural works was due to tanks being full in the working season and scarcity of labor.

1884-85.—(1) Prevalence of cholera in Kistna and Nellore districts; (2) competition for labor with railway works; (3) heavy rainfall and unusual floods in the Southern districts; and (4) insufficiency of the rates provided in the Barur and Rushikulya Project estimates.

1885-86.—Short outlay due to scarcity of labor, prevalence of cholera in some parts, unseasonable rains and presence of water in channels and tanks during working season.

C

B.

—	Establishment in				Probable cost of establishment during				—
	1879-80.		1880-81.		1886-87.		1887-88.		
	Permanent salaries.	Temporary salaries.	Permanent salaries.	Temporary salaries.	Permanent salaries.	Temporary salaries.	Permanent salaries.	Temporary salaries.	
Direction.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Engineer establishment	2,25,449	..	1,94,217	..	2,20,596	..	2,20,596	..	
Office do. including petty establishment.	83,733	2,841	69,214	3,280	1,14,348	* 2,313	1,14,348	* 2,313	* Represents cost of temporary establishment under direction in 1885-86.
Total ..	3,09,182	2,841	2,63,431	3,280	3,34,944	2,313	3,34,944	2,313	
Construction.									
Engineer establishment	4,34,373	..	3,18,439	..	† 5,89,888	90,000	† 5,89,888	90,000	† *Inclusive of the pay of Messrs. Target and Lobb.*
Upper subordinate do.	3,21,698	2,823	2,24,019	1,487	3,57,564	97,500	3,57,564	97,500	
Lower do. do.	83,481	69	6,391	2,552	13,380	2,500	13,380	2,500	
Petty do. do.	5,936	84,783	112	35,559	1,97,760	30,000	1,97,760	30,000	
Office do. do.	1,88,504	820	96,929	14,374	1,71,132	69,660	1,64,640	69,660	
Total ..	10,33,992	88,495	6,45,890	53,972	13,29,724	2,89,660	13,23,232	2,89,660	
Accounts.									
Examiner's establishment	38,326	..	34,370	..	28,800	..	28,800	..	
Accountants' do.	38,120	..	63,865	..	77,088	5,500	77,088	5,500	
Office do.	1,04,460	9,936	23,586	10,237	28,764	2,560	28,764	2,560	
Total ..	1,80,906	9,936	1,21,821	10,237	1,34,652	8,060	1,34,652	8,060	
Grand Total ..	15,24,080	1,01,272	10,31,142	67,489	17,99,320	3,00,033	17,92,828	3,00,033	

(*a*) Figures for 1886-87 and 1887-88 have been arrived at with reference to entries in establishment budget estimate for 1886-87.
(*b*) Establishment of the tank maintenance scheme is employed exclusively on estimating.

MADRAS,
21st August 1886.

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

B

A.—STATEMENT of percentage charge of establishment to works and repairs in Madras Public Works Department based on actuals from 1878-79 to 1885-86 and budget estimates for 1886-87.

Items.	Description.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	Budget estimate, 1886-87.
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1	Total outlay on works under all heads of service, Imperial, Provincial, and Local.	61,89,606	47,40,407	37,43,891	35,83,572	2,28,25,199	62,60,384	67,22,084	59,35,772	61,81,538
2	Total establishment under all heads of services.	28,74,373	23,09,770	14,43,218	16,14,357	18,21,957	19,66,942	21,43,674	22,37,413	25,00,568
3	Percentage charge for establishment without deduction of any kind.	46·4	48·7	38·5	45 0	35·0	32·0	31·9	37·8	40·4
	DEDUCTIONS.									
4	Direct revenue under Imperial, Provincial, and Local.	8,91,890	4,12,153	5,06,283	6,29,147	4,56,212	3,60,396	3,41,288	3,70,660	3,39,750
5	Ten per cent. on the above ..	89,189	41,215	50,628	62,914	45,621	36,039	34,129	37,066	33,975
6	Indirect revenue, Major works, Irrigation.	30,84,696	33,83,811	31,99,745	31,71,984	29,86,091	32,58,379	28,61,121	(a) 36,29,067	33,91,000
7	Six per cent. on the above ..	1,85,082	2,03,028	1,91,984	1,90,319	1,79,165	1,95,502	1,71,666	2,17,743	2,03,460
8	Old irrigation revenue from Major works, Irrigation.	(b) 27,38,094	(b) 27,38,944	(b) 27,40,074	27,35,265	27,41,492	27,43,467	27,50,337	27,54,777	28,14,000
9	Six per cent. on the above ..	1,64,286	1,64,337	1,64,404	1,64,116	1,64,489	1,64,608	1,65,020	1,65,286	1,68,840
10	Special establishment for tank maintenance scheme.						42,720	93,920	1,27,246	1,60,400
11	Special establishment for Project divisions.				11,248	57,943	40,183	51,477	49,617	21,400
12	Contribution on account, of the scrutiny of Local Fund works in the Chief Engineer's and Superintending Engineers' offices.					21,250	21,250	21,250	21,250	21,250
13	Total deductions, Items (5) + (7) + (9) + (10) + (11) + (12).	4,38,557	4,08,580	4,07,016	4,28,597	4,68,468	5,06,302	5,37,462	6,18,208	6,09,325
14	Correct establishment charges, Items (2) — (13).	24,35,816	19,01,190	10,36,202	11,85,760	13,53,489	14,66,640	16,06,212	16,19,205	18,91,243
15	Correct percentage charges of (14) on (1).	39·3	40·1	27·6	33·0	26·0	23 9	23·9	27·4	30·5

Remarks.

NOTE—

(1) The percentage charges for establishment during the years 1882-83 to 1885-86 have been calculated on outlay exclusive of payment made in England on account of Kurnool canal—

		RS.
1882-83	..	176,25,050
1883-84	..	1,27,860
1884-85	..	7,020
1885-86	..	21,440

(2) The bulk of Local Fund expenditure began to be transferred to the District Boards from January 1880.

(3) *Minor irrigation repairs were transferred to Civil Department in 1880-81.*

(4) Special establishments for the investigation of irrigation projects were entertained from 1881-82.

(5) Special establishments for the investigation and restoration of tank works were entertained from 1883-84.

(a) Includes the revised estimate for Sangam project for which actuals are not yet available.

(b) Actuals for these years not being available the averages of succeeding three years have been taken for the purposes of this statement.

MADRAS,
4th September 1886.

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

A

STATEMENT showing outlay compared with grant under all heads of service for six years commencing from 1880-81.

—	IRRIGATION.				Imperial, Military.		Imperial, Civil Works.		Provincial Civil Buildings, Roads and Services.		Local, Incorporated.		Local, Excluded.		RAILWAYS.				Grand Total.	
	Imperial.		Provincial.												Imperial.		Provincial.			
	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS,	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1880-81 ..	27,12,000	24,91,584	..	b3,06,979	5,69,451	5,26,203	1,76,250	1,53,846	15,93,335	15,13,463	5,15,820	3,04,735	56,066	32,860	..	..	..	..	56,22,922	53,29,670
1881-82 ..	29,22,250	27,31,325	3,28,000	2,51,644	4,87,000	4,90,435	2,70,165	2,69,192	14,48,951	12,49,211	3,79,761	2,46,633	72,209	42,392	23,000	23,763	..	..	59,31,336	53,04,595
1882-83 ..	43,95,576	a2,15,63,949	4,08,378	3,53,102	6,90,000	6,60,308	2,28,100	2,54,711	15,29,000	17,16,767	86,900	97,836	63,771	54,921	79,000	67,788	2,741	7,941	74,83,466	2,47,77,326
1883-84 ..	51,25,354	49,07,407	3,60,893	3,33,244	5,97,400	5,90,180	2,62,300	2,54,558	22,67,190	21,95,794	61,034	78,866	73,100	71,302	..	..	..	..	87,47,271	84,31,351
1884-85 ..	55,82,996	52,55,019	4,53,669	4,44,978	6,12,800	6,11,757	1,58,400	1,41,448	25,20,000	25,29,891	76,300	79,876	30,117	26,778	59,000	62,242	14,000	13,753	95,07,282	91,65,742
1885-86 ..	53,41,252	53,84,178	6,23,131	6,22,020	4,67,000	4,45,009	88,000	65,862	19,34,000	18,64,533	1,61,000	c38,015	1,67,371	1,36,547	58,24,000	54,21,343	12,000	7,010	1,46,17,754	1,39,84,517

a The excess outlay over the grant is due principally to the debit of Rs. 1,76,25,050 being the purchase value of the Madras Irrigation Canal Company.

b The grant appeared under Provincial, Buildings and Roads, in which provision was made in the year, before the order (G.O., No. 837 W., dated 28th March 1881), transferring the work to Irrigation was issued.

c The short outlay is due to the non-acceptance by the Government of India of a sum of Rs. 59,540 proposed to be surrendered by the Local Government and to the reduction of Rs. 60,000 in the outlay on the Kovur-Munjair Junction Canal by the transfer of that amount to 43. Minor Works and Navigation, under the orders of the Government of India.

N.B.—The expenditure under Irrigation, Imperial, represents the gross outlay exclusive of expenditure in England. It includes expenditure under Productive Public Works, Capital Account.