GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Office-note from the Examiner, Public Works Accounts, dated 25th September 1894, No. 3922 D./B.

ENCLOSURE.

STATEMENT showing the total outlay during 1893–94 under all funds administered by the General Branch arranged by departmental heads.

Funds, &c.	Budget estimate.	Revised estimate.	Outlay.
1	2	3	4
	RS.	RS.	RS.
44. Military Works—			
Imperial—			
Original works	48,200	53,075	51,411
Repairs	50,000	50,547	50,838
Establishment	18,100	18,250	16,284
Tools and plant	1,200	1,128	996
Total	1,17,500	1,23,000	1,19,529
45. Civil Works—			
Imperial—			
Original works	13,200	12,652	11,678
Repairs	16,000	15,550	15,423
Establishment	6,700	6,485	6,218
Tools and plant	400	413	405
Expenditure in England and loss by exchange	..	..	— 4
Total	36,300	35,100	33,720
Provincial—			
Original works	14,84,583	12,10,827	11,84,799
Repairs	3,00,000	3,91,458	3,87,595
Establishment	5,05,403	5,34,945	5,33,276
Tools and plant	1,10,014	58,731	40,475
Suspense	..	74,039	1,07,774
Total	24,00,000	22,70,000	22,53,919
Local (Incorporated)—			
Original works	..	5,781	13,109
Repairs	23,700	23,174	22,322
Establishment	4,000	5,694	12,405
Tools and plant	300	4,351	3,897
Total	28,000	39,000	51,733
Excluded Local Funds—			
Original works	2,080	21,199	19,274
Repairs	..	9,793	9,667
Establishment	479	4,972	4,382
Tools and plant	31	283	247
Total	2,590	36,247	33,570
Court of Wards Estate Works—			
Original works	12,400	16,849	12,084
Repairs	2,852	3,875	2,779
Establishment			
Total	15,252	20,724	14,863

MADRAS,
25th September 1894.

(Signed) I. S. SHERLOCK-HUBBARD,
Examiner, Public Works Accounts.

STATEMENT showing by divisions the budget grants, final grants and actual expenditure on Original works and repairs under all funds administered by the general branch during 1893-94.

Number.	Divisions.	44. Military Works.			45. Civil Works—Imperial.			45. Civil Works—Provincial.			45. Civil Works—Incorporated Local.		
		Budget estimate.	Revised estimate.	Outlay.	Budget estimate.	Revised estimate.	Outlay.	Budget estimate.	Revised estimate.	Outlay.	Budget estimate.	Revised estimate.	Outlay.
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.
1	Ganjám	1,000	1,410	1,544	..	3,015	2,728	48,460	50,219	48,297	..	..	..
2	Rushikulya	..	..	..	..	..	..	..	..	..	400	400	402
3	Vizagapatam	3,000	4,394	4,200	1,000	1,000	952	49,690	19,973	19,137	..	..	..
4	Gódávari Eastern	960	290	237	1,800	1,200	1,195	27,589	24,836	23,849	3,900	4,500	3,927
5	Do. Western	..	..	..	..	130	140	22,200	26,285	25,120	..	150	150
6	Kistna Eastern	..	240	179	500	500	902	28,500	57,951	58,626	1,000	2,426	9,473
7	Do. Western	..	..	..	200	200	185	46,500	75,700	77,290	1,325	1,510	1,528
8	Nellore	240	240	240	..	270	231	32,222	24,022	24,236	600	800	791
9	Gudiváda	..	..	..	..	..	..	..	175	125	..	..	..
10	Buckingham canal	..	..	..	..	..	..	..	60	5,954	..	..	..
11	Bellary	..	9,353	9,353	600	1,065	1,081	37,990	57,952	59,024	..	..	..
12	Cuddapah	180	180	30	200	200	194	20,254	19,781	18,394	..	..	..
13	Kurnool	..	..	..	200	100	72	23,200	43,268	42,659	..	..	3
14	West Coast	41,605	44,258	45,482	1,000	1,700	1,685	1,79,420	1,63,643	1,51,662	..	..	..
15	Coimbatore	9,090	9,398	11,004	1,500	1,090	1,382	95,840	2,20,182	2,07,297	..	..	..
16	North Arcot	3,400	70	102	500	1,700	1,710	63,870	60,073	56,136	..	2,894	2,718
17	Salem	..	2,800	276	500	2,100	1,654	55,480	61,310	61,931	..	..	..
18	Chingleput	..	..	..	250	310	304	11,155	17,540	17,549	..	..	..
19	South Arcot	3,195	180	73	80	370	305	34,242	31,982	31,902	2,280	2,890	2,646
20	Tanjore	..	..	..	100	288	264	59,800	12,553	12,327	5,695	6,385	6,375
21	Negapatam	144	437	437	9,020	1,145	1,227	14,240	11,711	11,572	7,270	5,270	6,037
22	Public Works Workshops ..	..	..	..	..	..	..	2,500	1,750	1,896	..	..	..
23	Do. Stores	..	..	..	..	..	..	1,300	900	811	..	..	..
24	Trichinopoly	27,000	28,958	27,604	400	669	570	26,200	30,519	28,950	1,230	1,070	1,049
25	Madura	240	240	175	400	1,080	1,016	47,572	64,880	64,809	..	..	..
26	Tinnevelly	180	180	180	800	850	788	16,324	20,316	20,302	..	660	332
27	Architect	..	60	133	8,100	9,220	8,441	5,38,628	5,04,271	5,02,339	..	..	..
28	Examiner's division	..	..	1,000	..	..	..	..	200	200	..	..	..
29	Periyár No. I	..	..	..	..	..	75	..	..	..	..	..	..
30	Reserve	7,966	934	..	2,050	..	..	3,01,407	233	..	..	..	..
	Total ..	98,200	1,03,622	1,02,249	29,200	28,202	27,101	17,84,583	16,02,285	15,72,394	23,700	28,955	35,431

Statement showing by divisions the budget grants, final grants and actual expenditure on Original works and repairs under all funds administered by the general branch during 1893-94—*cont.*

Number.	Divisions.	Excluded Local.			Court of Wards.			Grand total.			Short or excess outlay as compared with the budget estimate.	Short or excess outlay as compared with the revised estimate.
		Budget estimate.	Revised estimate.	Outlay.	Budget estimate.	Revised estimate.	Outlay.	Budget estimate.	Revised estimate.	Outlay.		
1	2	15	16	17	18	19	20	21	22	23	24	25
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1	Ganjám	..	510	270	12,400	12,700	8,318	61,860	67,854	61,157	703	6,697
2	Rushikulya	..	..	..	..	..	..	400	400	402	— 2	— 2
3	Vizagapatam	..	115	103	..	980	792	53,690	26,462	25,184	28,506	+ 1,278
4	Gódávari Eastern	..	610	587	..	..	..	34,249	31,436	29,795	4,454	1,641
5	Do. Western	..	..	..	..	3,169	2,974	22,200	29,734	28,384	— 6,184	1,350
6	Kistna Eastern	..	448	453	..	..	..	30,000	61,565	69,633	— 39,633	— 8,068
7	Do. Western	..	..	..	..	..	..	48,025	77,410	79,003	— 30,978	— 1,593
8	Nellore	..	..	..	..	..	..	33,062	25,332	25,498	7,564	— 166
9	Gudiváda	..	..	..	..	..	..	..	175	125	— 125	50
10	Buckingham canal	..	..	..	..	..	..	..	2,130	8,019	— 8,019	— 5,889
11	Bellary	..	2,070	2,065	..	..	..	38,590	68,370	69,458	— 30,868	— 1,088
12	Cuddapah	..	..	..	..	..	..	20,634	20,161	18,618	2,016	1,543
13	Kurnool	..	..	..	..	..	..	23,400	43,368	42,734	— 19,334	634
14	West Coast	2,080	2,821	3,010	..	..	..	2,24,105	2,12,422	2,01,839	22,266	10,583
15	Coimbatore	..	..	..	..	..	..	1,06,430	2,30,670	2,19,683	— 1,13,253	10,987
16	North Arcot	..	..	..	..	..	..	67,770	64,737	60,666	7,104	4,071
17	Salem	..	..	..	..	..	..	55,980	66,210	63,861	— 7,881	2,349
18	Chingleput	..	..	..	..	..	..	11,405	17,850	17,853	— 6,448	— 3
19	South Arcot	..	110	137	..	..	..	39,797	35,532	35,063	4,734	469
20	Tanjore	..	..	..	..	..	..	65,595	19,226	18,966	46,629	260
21	Negapatam	..	5,210	5,205	..	..	..	30,674	23,773	24,478	6,196	— 705
22	Public Works Workshops ..	..	..	..	..	..	..	2,500	1,750	1,896	604	— 146
23	Do. Stores	..	..	..	..	..	..	1,300	900	811	489	89
24	Trichinopoly	..	..	..	..	..	..	54,830	61,216	58,173	— 3,343	3,043
25	Madura	..	361	— 1,582	..	..	..	48,212	66,561	64,418	— 16,206	2,143
26	Tinnevelly	..	13,500	14,176	..	..	..	17,304	35,506	35,778	— 18,474	— 272
27	Architect	..	5,237	4,517	..	..	..	5,46,728	5,18,788	5,15,430	31,298	3,358
28	Examiner's division	..	..	..	..	..	..	..	200	1,200	— 1,200	— 1,000
29	Periyár No. I	..	..	..	..	..	..	..	..	75	— 75	— 75
30	Reserve	..	..	..	..	..	..	3,11,423	1,167	..	3,11,423	1,167
	Total ..	2,080	30,992	28,941	12,400	16,849	12,084	19,50,163	18,10,905	17,78,200	1,71,963	32,705

Note by the Chief Engineer, Public Works Department.

The accompanying two statements which compare the budget and final grant for 1893–94 with the actual expenditure during that year under all funds administered by the General Branch are submitted for the information of Government with reference to paragraph 16, chapter III, volume I, of the Public Works Code. Statement A exhibits the total grant and expenditure under each fund arranged by departmental heads and Statement B shows by divisions the grants and expenditure on account of "Original Works" and "Repairs." The expenditure shown in the statements includes the outlay adjusted in the supplemental accounts for 1893–94 and has been verified by the Examiner of Public Works Accounts. The outlay on "Establishment" under 45. Provincial Civil Works is, however, susceptible of modification when the adjustment on account of the Indirect Revenue for the Cauvery Delta system is carried out in the accounts of the year.

2. The total expenditure under all heads amounted to Rs. 25,07,334 against the budget grant of Rs. 25,99,642 and the final grant of Rs. 25,23,169 as shown below :—

Fund heads.	Budget grant.	Final grant.	Actual expenditure.
	RS.	RS.	RS.
44. Imperial Military works	1,17,500	1,23,000	1,19,529
45. Imperial Civil works	36,300	35,100	33,720
45. Provincial Civil works	24,00,000	22,70,000	22,53,919
45. Incorporated Local Civil works	28,000	38,098	51,733
Excluded Local Funds	12,590	36,247	33,570
Works in estates under the Court of Wards ..	15,252	20,724	14,863
Total ..	25,99,642	25,23,669	25,07,334

The lapse on the budget and final grants was Rs. 92,308 and Rs. 15,835 respectively, being 3·5 per cent. on the former and 0·6 per cent. on the latter.

3. The differences between the original and final grants and the causes of excess or short outlay under each fund are explained in the following paragraphs.

4. 44. *Imperial Military Works.*—The budget grant under this head was Rs. 1,17,500, but the additional grant subsequently sanctioned by the Government of India for constructing quarters for Sergeant-Instructors of the Southern Mahratta Railway at Hubli raised the amount to Rs. 1,23,000. The total expenditure during the year amounted to Rs. 1,19,529 or Rs. 2,029 in excess of the budget grant and Rs. 3,471 short of the final grant. The lapse of Rs. 3,471 on the final grant distributed under departmental heads is shown below :—

	RS.
Works	1,373
Establishment	1,966
Tools and plant	132
Total ...	3,471

5. In the West Coast and Coimbatore divisions there was an excess outlay of Rs. 1,224 and Rs. 1,606 respectively. The excess in the former division is attributed to charges raised in the Civil Department on account of compensation for land and to the expenditure on incomplete minor works of the previous year for which no specific appropriation of funds is necessary under Code rules. The excess in the Coimbatore division is said to be due to expenditure incurred in repairing the Lawrence Asylum buildings at Ootacamund. This explanation is inadequate. The Executive Engineer should not have commenced the repairs without first obtaining a sufficient allotment of funds. In the Salem and Trichinopoly divisions there was a short outlay of Rs. 2,524 and Rs. 1,354 respectively. For the Salem division, a sum of Rs. 2,500 was allotted for the purchase of a house at Jalarpet for the accommodation of the Sergeant-Instructor, Madras Railway Volunteers. The building was purchased and handed over by the Collector on the 10th March 1894, but the transfer debit advice for the payment was not received in time to be adjusted

against the grant. The funds accordingly lapsed. In the Trichinopoly division, the lapse occurred under "Repairs" and is said to be due to the stoppage of the work of baling water from the wells of the cholera camp at Trichinopoly at the request of the Military authorities, and to the delay of the contractor to receive payment for work done by him. A sum of Rs. 934 also lapsed from the reserve, as there were no demands against the amount. The short outlay under "Establishment" and "Tools and Plant" is partly due to the short expenditure on "Works" and partly to no percentage being charged for compensation to military subordinates on account of quarters.

6. 45. *Imperial Civil Works.*—The original assignment under this head was Rs. 36,300. The amount was subsequently reduced to Rs. 35,100 by the surrender of a portion of the allotment for constructing a dam across the Valavanur. The total expenditure amounted to Rs. 33,720 or Rs. 2,580 and Rs. 1,380 less than the budget and the final grants respectively. The lapse of Rs. 1,380 on the final grant distributed under departmental heads is shown below :—

	RS.
Works	1,101
Establishment	267
Tools and plant	12
Total ...	1,380

7. The short outlay on "Works" occurred in the Salem and the Architect divisions. The lapse in the Salem division is on the grant for improving the Postmaster's quarters at Jalarpet and is due to the delay on the part of the Postal authorities in removing the office from the old building, the materials of which had to be utilised for the new building. The short outlay in the Architect division represents savings on completed works. The lapse under "Establishment" and "Tools and plant" is the result of the short expenditure on "Works."

8. 45. *Provincial Civil Works.*—The assignment made in the budget under this head was Rs. 24,00,000. It was reduced to Rs. 22,70,000 by the following modification of grants subsequently sanctioned :—

(*a*) Surrender to the Financial Department of the allotment for the new Women and Children's Hospital at Madras.

(*b*) Transfer to the Agent, Vizagapatam, of the grant for Civil Agency works to be carried out by the Estate Engineer.

(*c*) Transfer to the Educational Department of the grant for the machinery for the College of Engineering, Madras.

9. The total expenditure amounted to Rs. 22,53,919, being Rs. 1,46,081 less than the original grant or Rs. 16,081 less than the final grant. The short outlay of Rs. 16,081 distributed under departmental heads is shown below :—

	RS.
Works	29,891
Establishment	1,669
Tools and plant	18,256
Suspense	—33,735
Total ...	16,081

10. The lapse occurred chiefly in the following divisions :—

	RS.
Ganjám	1,922
Vizagapatam	836
Gódávari, East	987
Do. West	1,165
Cuddapah	1,387
Kurnool	609
West Coast	11,981
Coimbatore	12,885
North Arcot	3,937
Trichinopoly	1,569
Architect	1,932

Ganjám division.—The short outlay in this division is said to be due to scarcity of labour, to heavy rains which retarded work on the Kalingia-Tekkahalli road and to the grant for repairs being in excess of actual requirements.

Vizagapatam division.—The lapse is ascribed to savings on estimates.

Gódávari Eastern division.—The short outlay is said to be due to the cut-stone work and painting for the District Munsif's Court at Rajahmundry not having been completed as anticipated.

Gódávari Western division.—The lapse in this division was due to the compensation on account of land taken up for the District Munsif's Court at Tanuku not having been disbursed by the Revenue authorities.

Cuddapah division.—The short outlay is chiefly due to the death of the contractor employed on the construction of the Sub-Registrar's office at Ráyachóti and to disputed claims by the contractor of the Sub-Registrar's office at Piler.

Kurnool division.—The lapse occurred on the grants for the wells at Markapur and Nandyal which could not be completed owing to the high level of the water in the wells.

West Coast division.—The short outlay is due to savings on the estimate for the Sub-Registrar's office at Manantoddy and to the failure of the contractors of the following works :—

Tahsildar's office, Mangalore.
District Munsif's Court, Karkal.
Police huts at Sultan's Battery, Wynaad.
Sub-Registrar's office, Vayitri.
Chundole-Mysore Frontier road.

Coimbatore division.—The lapse occurred on the following works and was due to the causes noted against them :—

Sub-Registrar's office, Pollachi (failure of contractor).
Deepening the main gate well, Central Jail, Coimbatore (work could not be done owing to the presence of water).
Taluk office, Bhaváni (grant was given late in the year and no contractor came forward).
Sub-Registrar's office, Udamalpet (failure of contractor).
Do. at Dhárápuram do.
Suspension bridge across the Kullar (no explanation furnished. Has been called for).
Minor Works, Civil buildings do. do. do.
Repairs, Civil buildings (Rs. 8,000 were given late in February, of which only Rs. 4,000 could be spent).
Repairs, Miscellaneous Public Improvement (the grant was in excess of actual requirements).

North Arcot division.—The lapses with the causes are as follows :—

Taluk office at Chandragiri (failure of contractor).
Police huts at Arni (savings on the estimate).
Police huts at Trichanur (the sub-overseer failed to bill for work done. Explanation called for).

Trichinopoly division.—The short outlay occurred under "Minor Works" and "Repairs" and is chiefly due to non-receipt of bills from the Jail authorities for works done by them.

Architect division.—An additional grant was applied for by the Consulting Architect for the Victoria Technical Institute and Public Library at Madras and this demand was held over till funds were available; when they did become available, it was too late in the year to utilise them. A sum of Rs. 233 at the credit of the reserve also lapsed from this cause.

11. Excess outlay was incurred in the following divisions, the causes being noted against the works concerned.

Kistna Eastern Division—Tahsildar's office at Nandigáma, Rs. 2,043.—An additional grant of Rs. 2,500 was applied for, but only Rs. 1,400 could at the time be allotted. The work however made better progress than was anticipated and as it was carried out departmentally payment in full had to be made.

Tahsildar's office at Gunnavaram, Rs. 1,163.—The Ellore canal having been kept open a month later than usual, it was possible to send down more materials for the work than was originally anticipated.

Kistna Western Division—Taluk Cutcherry at Narasaraopet, Rs. 569.—The debit raised by the Bezwada Workshops was more than was expected.

Taluk Cutcherry at Tenali, Rs. 407.—No explanation has been furnished.

Taluk Cutcherry at Guntúr, Rs. 327.—The expenditure was on account of compensation for the land taken up for the work. The debit advice of payment was received from the Civil Department too late to allow of a grant being obtained.

Repairs—Civil Buildings, Rs. 311.—No explanation has been furnished.

Bellary Division—Police Hospital at Anantapur, Rs. 504.—The work was completed and final payment made in March 1894. The excess was not anticipated in time to admit of an additional grant being obtained.

Salem Division—Close Prison Cells in the District Jail at Salem, Rs. 548.—The excess was due to a debit of Rs. 508 from the Public Works Workshops which was not anticipated.

Taluk Cutcherry at Tiruchengódu, Rs. 6,127.—The excess was due to workshop debits being greater than was anticipated.

12. The lapse of Rs. 1,669 on "Establishment" is trifling and is subject to modification when the final adjustment on account of the indirect revenue for the Cauvery delta system is carried out in the accounts of the department.

13. The short outlay under "Tools and Plant" is ascribed to English supplies having fallen short of the estimate.

14. The short outlay of Rs. 33,735 under "Suspense" is due to the value of the materials collected for the Women and Children's Hospital at Madras and not used on the work being brought on the "Stock" account.

15. 45. *Incorporated Local Civil Works.*—The budget grant under this head was Rs. 28,000. It was increased to Rs. 38,098 by additional allotments sanctioned for incomplete works of 1892–93 and for new works undertaken during the course of the year. The revised estimate was fixed by the Government of India at Rs. 39,000. The expenditure amounted to Rs. 51,733 or Rs. 23,733 more than the original grant and Rs. 13,635 in excess of the final grant. An excess outlay of Rs. 6,476 on "Works" and of Rs. 7,613 on "Establishment" occurred under this head and a lapse of Rs. 454 on Tools and Plant.

16. The outlay in excess of grant was incurred in the Kistna Eastern division, Rs. 7,047, and the Negapatam division, Rs. 767. In G.O., No. 348 W., dated 9th February 1894, the Local and Municipal Department was requested to provide an additional grant of Rs. 8,494 for the completion of the Jubilee Museum and Technical Institute at Bezwada, Kistna Eastern division. This additional allotment was not provided, but meanwhile the Executive Engineer had incurred an excess expenditure of Rs. 6,848 in anticipation of the grant applied for. The excess outlay of Rs. 767 in the Negapatam division is chiefly due to an adjustment on account of traffic receipts and the cost of maintenance of the Védáranniyam canal. There was also a short outlay of Rs. 573 in the Gódávari Eastern division and this is due to the write-back of one-third of the outlay on the maintenance of the Kovur-Munjair junction canal to 43. Provincial Minor Works and Navigation. The other lapses are trifling.

17. The final grant for establishment was exceeded by Rs. 7,613 and the excess is due to the percentage for the scrutiny of Local Fund estimates having been under-estimated.

18. The total excess outlay of Rs. 13,635 under Incorporated Local Funds will require the formal sanction of Government in the Financial Department.

19. *Excluded Local Civil Works.*—The grant assigned in the budget was Rupees 2,590. It was raised to Rs. 36,247 by additional allotments sanctioned for incomplete works of 1892–93 and for new works undertaken during the course of the year. The expenditure amounted to Rs. 33,570, or Rs. 30,980 in excess of the original grant and Rs. 2,677 less than the final grant. The lapse of Rs. 2,677 on the final grant is distributed below by departmental heads :—

	Rs.
Works	2,051
Establishment	590
Tools and plant	36
Total ...	2,677

20. The short outlay on "Works" occurred chiefly in the Madura and Architect divisions. In the Madura division this was due to a write-back of Rs. 1,582, but no explanation as to the nature of this adjustment has been furnished. Neither has an explanation been furnished by the Consulting Architect as to the lapse of Rs. 720 in his division. An excess expenditure of Rs. 676 was incurred in the Tinnevelly division and is said to be due to extra charges made by the Railway Company for cutting the piles for the Tuticorin pier. The short outlay under "Establishment" and "Tools and Plant" is the result of the short expenditure on "Works."

21. *Works in estates under the Court of Wards.*—The budget grant for these works was Rs. 15,272 and was increased to Rs. 20,724 by the additional allotments sanctioned during the course of the year. The expenditure amounted to Rs. 14,863, or Rs. 5,861 less than the final grant. The short outlay is distributed below by departmental heads :—

	Rs.
Works	4,765
Establishment	1,096
Total ...	5,861

22. The lapse on the "Works" grant occurred in each of the three divisions in which estate works were carried out, viz. :—

	Rs.
Ganjám	4,382
Vizagapatam	188
Gódávari Western division	195

No explanation has been furnished for the lapses in these divisions, except in the case of the Ganjám division in which the short outlay is said to be due to additional funds applied for not having been granted. The explanation is unintelligible. The total lapse on "Works" was Rs. 4,765 against a grant of Rs. 16,849 or 28·2 per cent. The result is far from satisfactory. The Superintending Engineer, H Circle, will pay special attention to this class of work in the current year and fully explain in his review of the results the causes, if any, which retard progress.

23. In 1892–93 the total expenditure under all funds administered by the General Branch amounted to Rs. 25,44,763 against the budget grant of Rs. 24,91,420 and the final grant of Rs. 27,06,999, the lapse on the final grant being Rs. 1,62,236 or 5·9 per cent. During the year under review the expenditure amounted to Rs. 25,07,334 against the budget grant of Rs. 25,99,642 and the final grant of Rs. 25,24,071, the lapse being Rs. 16,737 or only 0·6 per cent. on the final grant.

24. The subjoined statement compares the grants for "Works" alone with the actual expenditure :—

Fund heads.	Budget grant.	Final grant.	Actual expenditure.
	Rs.	Rs.	Rs.
44. Imperial Military Works	90,234	1,02,688	1,02,249
45. Imperial Civil Works	27,150	28,202	27,101
45. Provincial Civil Works	14,83,176	16,02,052	15,72,394
45. Incorporated Local Civil Works ..	23,700	28,955	35,431
Excluded Local Civil Works	2,080	30,992	28,941
Works in estates under the Court of Wards.	12,400	16,849	12,084
Total ..	16,38,740	18,09,738	17,78,200

25. The grant assigned in the budget to *divisions* on account of "Original Works" and "Repairs" under all funds (exclusive of the reserve with the Government) amounted to Rs. 16,38,740. It was subsequently increased to Rs. 18,09,738. The expenditure against the final grant amounted to Rs. 17,78,200, the lapse being Rs. 31,538 or 1·7. During 1892–93 the outlay on "Works" alone amounted to Rs. 18,68,938 against the budget grant of Rs. 15,60,880 and the final grant of Rs. 18,80,539, the lapse being Rs. 11,601 or 0·6 per cent. on the final grant.

26. The following statement shows the divisions in which lapses of over Rs. 1,000 occurred :—

	Rs.
(1) Coimbatore division	10,987
(2) West Coast do.	10,583
(3) Ganjám do.	6,697
(4) North Arcot do.	4,071
(5) Architect do.	3,358
(6) Trichinopoly do.	3,043
(7) Salem do.	2,349
(8) Madura do.	2,143
(9) Gódávari Eastern division	1,641
(10) Cuddapah do.	1,543
(11) Gódávari Western do.	1,350
(12) Vizagapatam do.	1,278

27. The Chief Engineer is of opinion that had Superintending Engineers paid closer and more continuous attention during the year to the progress of outlay as compared with grant, they would have been in a position to propose timely transfers of funds and thus prevent some of the lapses which actually occurred. It is hoped that closer scrutiny will be exercised during the current official year and that the actuals will bear a closer approximation to the estimates than is disclosed in this review.

(Signed) J. PENNYCUICK, Colonel, R.E.,
Chief Engineer, P.W.D.

10th October 1894.

ORDER—dated 6th November 1894, No. 2821 W., Public Works.

With the note recorded above the Chief Engineer, Public Works Department, submits a review of the operations of the General Branch of the Public Works Department during 1893–94.

2. It is observed that explanation has not in all cases been furnished to account for lapses. Such omissions should be avoided in future.

3. Formal sanction to the excess outlay of Rs. 13,635 under Incorporated Local Funds will be accorded in the Financial Department. The circumstances in which the excess outlay was incurred are explained in paragraphs 16 and 17 of the Chief Engineer's note.

4. The attention of officers concerned is drawn to the remarks of the Chief Engineer in regard to the exercise of a more methodical and closer scrutiny over the progress of outlay as compared with grant and as to the necessity for furnishing more complete information as to the causes of short expenditure.

5. Ordered that a copy of these Proceedings be forwarded to the Government of India.

[Here enter No. 2822 W., dated 6th November 1894.]

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

ENDORSEMENT—dated 6th November 1894, No. 2822 W., Public Works.

Forwarded to the Government of India with reference to Resolution in the Department of Finance and Commerce No. 2564-A., dated 23rd May 1894.

(By Order.)

Colonel, R.E.,
Secretary to Govt., P.W.D.

Exd. C. A. Muniswamy.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated November, 6th.

Read. *Encl.*

G.O., 6th Nov. 1894, Nos. 2821, 2822 W.

NOVEMBER.

Operations of the General Branch of the Public Works Department

Forwarding copy of Proceedings on the review of the — during 1893-94.

{shewing the total outlay} during 1893-94 {under all funds adminis
General Branch, arranged by Departmental head

Funds &c.		Budget Estimate	Revised Estimate	Out
		2	3	
44. Military Works.				
Imperial				
Original Works.		48200	53075	51
Repairs		50000	50547	506
Establishment		18100	18250	162
Tools and Plant		1200	1128	9
	Total	117500	123000	1195
45. Civil Works.				
Imperial				
Original Works.		13200	12652	116
Repairs		16000	15560	154
Establishment		6700	6485	62
Tools and Plant		400	413	40
Expenditure in England and Drs by Exchange.	Total	36300	35100	334
Provincial				
Original Works.		1484683	1210827	1184
Repairs		300000	391458	387
Establishment		505403	534945	533
Tools and Plant		110014	58731	40
Suspense.		"	74039	107
	Total	2400000	2270000	2253
Local. (Incorporated).				
Original Works.		"	5781	13
Repairs		23700	28174	223
Establishment		4000	5694	12
Tools and Plant		300	4351	3
	Total	28000	39000	51
Included Local Funds.				
Original Works.		2080	21199	19
Repairs		"	9793	9
Establishment		479	4972	43
Tools and Plant		31	283	2
	Total	2590	36247	33

P.D.O

Funds &c.		Budget Estimate	Revised Estimate	Actuals
Court of Wards Estate Works —	Original Works	12100	16819	12084
	Repairs			
	Establishment	2852	3875	2779
	Total	15252	20724	14863

Private

Statement shewing by Divisions the budget grants, fin[illegible]ants and actual expenditure on Original Works and Or[illegible] under all funds administered by the General Bra[illegible] during 1893-94.

No.	Divisions	Military Works (44)			Civil Works Imperial (45)			Civil Works Provincial (45)			Civil Works Incorporated Local			Excluded Local			Court of Wards			Grand Total			Short or Excess outlay as compared with the Budget Estimate	Short or Excess outlay as compared with the Revised Estimate
		Budget Estimate	Revised Estimate	Outlay	Budget Estimate	Revised Estimate	Outlay	Budget Estimate	Revised Estimate	Outlay	Budget [Estimate]	Revised Estimate	Outlay	Budget Estimate	Revised Estimate	Outlay	Budget Estimate	Revised Estimate	Outlay	Budget Estimate	Revised Estimate	Outlay		
1	2	3	4	5	6	7	8	9	10	11		13	14	15	16	17	18	19	20	21	22	23	24	25
1	Ganjam	1000	1410	1544	..	3015	2728	48460	50219	48297		..	..	..	510	270	12400	12700	8318	61860	67854	61157	703	(3) 6697
2	Rushikulya	..	..	..	..	..	..	..	..	..		400	402	..	..	..	..	..	..	400	400	402	-2	-2
3	Vizagapatam	3000	4394	4200	1000	1000	952	49690	19973	19137		..	..	..	115	103	..	980	792	53690	26462 ~~25482~~	25184	28506	(12) +1278 ~~298~~
4	Godavery Eastern	960	290	237	1800	1200	1195	27689	24836	23849	3[illegible]	4500	3927	..	610	587	..	..	..	34249	31436	29795	4454	(9) 1641
5	Godavery Western	..	..	..	..	130	140	22200	26285	25120		150	150	..	..	..	..	3169	2974	22200	29734	28384	-6184	(11) 1350
6	Kistna Eastern	..	240	179	500	500	902 ~~962~~	28500	57951	58626	16[illegible]	2426	9473	..	448	453	..	..	..	30000	61565	69633 ~~69683~~	-39633 ~~-39683~~	-8068
7	Kistna Western	..	..	..	200	200	185	46500	75700	77290	1[illegible]	1510	1528	..	..	..	..	..	..	48025	77410	79003	-30978	-1593
8	Nellore	240	240	240	..	270	231	32222	24022	24236	[illegible]	800	791	..	..	..	..	..	..	33062	25332	25498	7564	-166
9	Gudiwada	..	..	..	..	..	..	..	175	125		..	..	..	..	..	..	..	..	..	175	125	-125	50
10	Buckingham Canal	..	..	..	..	..	..	..	60	5954		..	..	..	2070	2065	..	..	..	..	2130	8019	-8019	-5889
11	Bellary	..	9353	9353	600	1065	1081	37990	57952	59024		..	..	..	..	..	..	..	..	38590	68370	69458	-30868	-1088
12	Cuddapah	180	180	30	200	200	194	20254	19781	18394		..	..	..	..	..	..	..	..	20634	20161	18618	2016	(10) 1543
13	Kurnool	..	..	..	200	100	72	23200	43268	42659		..	3	..	..	..	..	..	..	23400	43368	42734	-19334	634
14	West Coast	41605	44258	45482	1000	1700	1685	179420	163643	151662		..	..	2080	2821	3010	..	..	..	224105	212422	201839	22266	(2) 10583
15	Coimbatore	9090	9398	11004	1500	1090	1382	95840	220182	207297		..	..	..	..	..	..	..	..	106430	230670	219683	-113253	(1) 10987
16	North Arcot	3400	70	102	500	1700	1710	63870	60073	56136		2894	2718	..	..	..	..	..	..	67770	64737	60666	7104	(4) 4071
17	Salem	..	2800	276	500	2100	1654	55480	61310	61931		..	..	..	..	..	..	..	..	55980	66210	63861	-7881	(7) 2349
18	Chingleput	..	..	..	250	310	304	11155	17540	17549		..	..	..	..	..	..	..	..	11405	17850	17853	-6448	-3
19	South Arcot	3195	180	73	80	370	305	34242	31982	31902	22	2890	2646	..	110	137	..	..	..	39797	35532	35063	4734	469
20	Tanjore	..	..	..	100	288	264	59800	12553	12327	56	6385	6375	..	..	..	..	..	..	65595	19226	18966	46629	260
21	Negapatam	144	437	437	9020	1145	1227	14240	11711	11572	72	5270	6037	..	5210	5205	..	..	..	30674	23773	24478	6196	-705
22	P.W. Workshops	..	..	..	..	..	..	2500	1750	1896		..	..	..	..	..	..	..	..	2500	1750	1896	604	-146
23	P.W. Stores	..	..	..	..	..	..	1300	900	811		..	..	..	..	..	..	..	..	1300	900	811	489	89
24	Trichinopoly	27000	28958	27604	400	669	570	26200	30519	28950	13	1070	1049	..	..	..	..	..	..	54830	61216	58173	-3343	(6) 3043
25	Madura	240	240	175	400	1080	1016	47572	64880	64809		..	..	..	361	-1582	..	..	..	48212	66561	64418	-16206	(8) 2143
26	Tinnevelly	180	180	180	800	850	788	16324	20316	20302		660	332	..	13500	14176	..	..	..	17304	35506	35778	-18474	-272
27	Architect	..	60	133	8100	9220	8441	538628	504271	502339		..	..	..	5237	4517	..	..	..	546728	518788	515430	31298	(5) 3358
28	Examiner's Division	..	..	1000	..	..	..	..	200	200		..	..	..	..	..	..	..	..	..	200	1200	-1200	-1000
29	Periyar No 1.	..	..	..	..	..	75	..	..	..		..	..	..	..	..	..	..	..	..	..	75	-75	-75
																				1538740	1809738			
30	Reserve	7966	934	..	2050	..	..	301407	233	..		..	..	..	..	..	..	..	..	311423	1167	..	311423	1167
	Total	98200	103622	102249	29260 ~~28200~~	28202	27101	1784583	1602285	1572394	237	[illegible]9956	35431	2080	30992	28941	12400	~~16869~~ 16849	12084	1950163 ~~1949163~~	1810905 ~~1809925~~	1778200	171963	32705 ~~31425~~

[illegible] 25/9

[illegible] 25/9

Note by the Chief Engineer P.W. Deptt:— 40

The accompanying two statements which compare the budget and final grant for 1893.94 with the actual expenditure during that year under all funds administered by the General Branch are submitted for the information of Government with reference to para 16, chap: III, Vol: I of the P.W. Code. Statement A exhibits the total grant and expenditure under each fund arranged by departmental heads and Statement B shews by Divisions the grants and expenditure on account of "Original Works" and "Repairs". The expenditure shown in the statements

includes the outlay adjusted in the supplemental accounts for 1893-94 and has been verified by the Examiner of P.W. Accounts. The outlay on "Establishment" under 45 Provincial Civil Works is however susceptible of modification when the adjustment of account of the Indirect Revenue for the Cauvery Delta System is carried out in the accounts of the year.

2. The total expenditure under all heads amounted to Rs 25,07,334 against the budget grant of Rs 25,99,642 and the final grant of Rs ~~25,34,071~~ 25,23,169 as shewn below:—

Fund Heads.	Budget grant	Final grant	Actual expenditure
44. Imperial Military Works	1,17,500	1,23,000	1,19,529
45. Imperial Civil Works	36,300	35,100	33,720
45. Provincial Civil Works	24,00,000	22,70,000	22,53,919
45. Encorporated Local Civil Works	28,000	~~39,000~~ 38,098	51,733
Excluded Local Funds ..	2,590	36,247	33,570
Works in Estates under the Court of Wards	15,252	20,724	14,863
Total	25,99,642	~~25,34,071~~ 25,23,169	25,07,334

The lapse on the budget and final grants was Rs 92,308, and Rs ~~16,737~~ 15,835 respectively being 3.5 per cent on the former and 0.6 per cent on the latter.

3. The differences between the original and final grants and the causes of excess or short outlay under each fund are explained in the following paragraphs:—

4. 44 Imperial Military Works. The budget grant under this head was Rs 1,17,500, but the additional grant subsequently sanctioned by the Government of India for constructing quarters for Sergeant Instructors of the Southern Maharatta Railway at Hubli raised the amount to Rs 1,23,000. The total expenditure during the year amounted to Rs 1,19,529 or Rs 2,029 in excess of the budget

grant and Rs 3471 short of the final grant. The lapse of Rs 3471 on the final grant distributed under departmental heads is shown below:—

Works	Rs 1373
Establishment	1966
Tools & Plant	132
Total Rupees	3,471

5. In the West Coast and Coimbatore Divisions there was an excess outlay of Rs 1,1224 and Rs 1,606 respectively. The excess in the former division is attributed to charges raised in the Civil Department on account of compensation for land and to the expenditure on incomplete minor works of the previous year for which no specific appropriation of funds is necessary under Code rules. The excess in the Coimbatore Division is said to be due to expenditure incurred in repairing the Lawrence Asylum buildings at Ootacamund. This explanation is inadequate. The Executive Engineer should not have commenced the repairs without first obtaining a sufficient allotment of funds. In the Salem and Trichinopoly Divisions there was a short outlay of Rs 2,524 and Rs 1354 respectively. For the Salem Division, a sum of Rs 2,500 was allotted for the purchase of a house at Jalarpet for the accommodation of the Sergeant Instructor, Madras Railway Volunteers. The building was purchased and handed over by the Collector on the 10th March 1904, but the transfer debit advice for the payment was not received in time to be adjusted.

against the grant. The funds accordingly lapsed. In the Tuticorin Division, the lapse occurred under "Repairs" and is said to be due to the stoppage of the work of baling water from the wells of the cholera camp at Tuticorin at the request of the Military Authorities, and to the delay of the contractor to receive payment for work done by him. A sum of Rs 934 also lapsed from the reserve, as there were no demands against the amount. The short outlay under "Establishment" and "Tools and Plant" is partly due to the short expenditure on "Wahs" and partly to no ~~demands arising~~ percentage being charged for compensation to military subordinates on account of quarters.

6. 45 Imperial Civil Wahs.

The original assignment under this head was Rs 36,300. The amount was subsequently reduced to Rs 35,100 by the surrender of a portion of the allotment for constructing a dam across the Valavanur. The total expenditure amounted to Rs 33,720 or Rs 2580 and Rs 1380 less than the budget and the final grants respectively. The lapse of Rs 1380 on the final grant distributed under departmental heads is shown below:—

Wahs	Rs 1101
Establishment .	267
Tools & Plant .	12
Total	Rs 1380

7. The short outlay on "Wahs" occurred in the Salem and the Architect Divisions. The lapse in the Salem division is on the grant for improving the Postmasters' quarters at Jalarpet and is due

to the delay on the part of the Postal authorities in removing the office from the old building, the materials of which had to be utilised for the new building. The short outlay in the Architect Division represents savings on completed works. The lapse under "Establishment and Tools & Plant" is the result of the short expenditure on Works."

8. 45 Provincial Civil Works. The assignment made in the budget under this head was Rs 24,00,000. It was reduced to Rs 22,70,000 by the following modifications of grants subsequently sanctioned.

(a) Surrender to the Financial dept. of the allotment for the new Women and Children's hospital at Madras.

(b) Transfer to the Agent Vizagapatam, of the grant for Civil Agency Works to be carried out by the Estate Engineer

(c) Transfer to the Educational dept. of the grant for the machinery for the College of Engineering, Madras.

9. The total expenditure amounted to Rs 22,53,919 being Rs 1,46,081 less than the original grant or Rs 16,081 less than the final grant. The short outlay of Rs 16,081 distributed under departmental heads is shewn below:—

Works	Rs 29,891
Establishment	1,669
Tools & Plant	18,256
Suspense	— 33,735
Total	Rs 16,081

10. The lapse occurred chiefly in the following divisions:—

Ganjam	Rs 1922
Vizagapatam	836
Godavari East.	987
Godavari West.	1165
Cuddapah	1387
Kurnool	609
West Coast	11981
Combating	12885
N. Arcot	3937
Trichinopoly	1569
Architect	1932

Ganjam Division. The short outlay in this division is said to be due to scarcity of labour, to heavy rains which retarded work on the Kalingia-Tekkali road and to the grant for repairs being in excess of actual requirements.

Vizagapatam Division. The lapse is ascribed to saving in estimates.

Godavari Eastern Division. The short outlay is said to be due to the cut stone work and painting for the District Munsif's Court at Rajahmundry not having been completed as anticipated.

Godavari Western Dn. The lapse in this division was due to the compensation on account of land taken up for the District Munsif's Court at Tanuku not having been disbursed by the Revenue Authorities.

Cuddapah Division. The short outlay is chiefly due to the death of the contractor employed on the construction of the Sub Registrar's office at Rayachoti and to disputed claims by the contractor of the Sub-Registrar's office at Pileru.

Kurnool Division. The lapse occurred on the grants for the wells at Markapur and Nandyal which could not be completed owing to the high level of the water in the wells.

West Coast Division. The short outlay is due to savings on the estimate for the Sub Registrar's office at Manantoddy and to the failure of the contractors of the following works:—

Tahsildar's office, Mangalore.
District Munsif's Court, Karkal.
Police Huts at Sultan's battery, Wynaad.

Sub Registrars office, Vayitri
Chendale - Mysore Frontier road.

Coimbatore Division the
lapse occurred on the
following works and was
due to the causes noted
against them:—

Sub Registrar's office, Pollachi	(failure of contractor)
Deepening the main gate well, Central Jail, Coimbatore	(work could not be done owing to the presence of water)
Taluk office, Bhavani ..	(grant was given late in the year and no contractor came forward)
Sub Registrars office Udamalpet - - - - - - -	(failure of contractor)
—do— at Dharapuram	(—do—)
Suspension bridge across the Kullar	(No explanation furnished has been called for)
Minor Works, Civil buildings	(—do—do—)
Repairs, Civil Buildings . . .	(Rs 8000 were given late in February of which only Rs 4000 could be spent)
Repairs Miscellaneous Public improvements	(The grant was in excess of actual requirements)

North Arcot Division the
lapses with the causes are
as follows:—

Taluq office at Chendragiri -	(failure of contractor)
Police huts at Arni . . .	(savings on the estimate)
Police huts at Tiruchanur	(the subovereer failed to bill for work done. Explanation called for)

Tirichinopoly Division.
The short outlay occurred
under "Minor Works" and
"Repairs" and is chiefly due
to non-receipt of bills from
the Jail Authorities for
works done by them.

Architect Division.
An additional grant was
applied for by the Consulting
Architect for the Victoria
Technical Institute and
Public Library at Madras
and this demand was
held over and till funds
were available, when they
did become available, it
was too late in the year
to utilise them. A sum
of Rs 233 at the credit

of the Reserve also lapsed from this cause.

11. Excess outlay was incurred in the following divisions & the causes heingated against the works concerned.

Kistna Eastern Division

Tahsildar's office at Nandigama. Rs 2,043. An additional grant of Rs 2500 was applied for, but only Rs 1400 could at the time be allotted. The work however made better progress than was anticipated and as it was carried out departmentally payment in full had to be made.

Tahsildar's office at Gunnavaram Rs 1,163.

The Ellore Canal having been kept open a month later than usual, it was possible to send down more materials for the work than was originally anticipated.

Kistna Western Division

Taluk cutcherry at Naravarapelt. Rs 569

The debit passed by the Bezwada Workshops was more than was expected.

Taluk cutcherry at Tenali Rs 407

No explanation has been furnished.

Taluk cutcherry at Guntur Rs 327

The expenditure was on account of compensation for the land taken up for the work. The debit advice of payment was received from the Civil dept. too late to allow of a grant being obtained.

Repairs Civil Buildings Rs 311.

No explanation has been furnished.

Bellary Division. Police hospital at Anantapur Rs 504

the

The work was completed and final payment made in March 1894. The excess was not anticipated in time to admit of an additional grant being obtained.

Salem Division. Close prison cells in the district Jail at Salem Rs 548

The excess was due to a debit of Rs 508 from the P.W. Workshops which was not anticipated.

Palar Anicut at Sirucheryod Rs 6127.

The excess was due to Workshop debits being greater than was anticipated.

12. The lapse of Rs 1669 on "Establishment" is trifling and is subject to modification when the final adjustment on account of the Indirect Revenue for the Cauvery Delta System is carried out in the accounts of the dept.

13. The short outlay under "Tools and Plant" is ascribed to English supplies having fallen short of the estimate.

14. The short outlay of Rs 33,735 under "Suspense" is due to the value of the materials collected for the Women & Children's Hospital at Madras and not used in the work being brought on the "Stock" account.

15. 45 Incomplete Local Civil Works. The budget grant under this head was Rs 28,000. It was increased to Rs 38,098 by additional allotments sanctioned for incomplete works of 1892-93 and for new works undertaken during the course of the year. The expenditure amounted to Rs 51,733 or Rs 23,733 more than the original grant and Rs 13,635 in excess of the final

The revised estimate was fixed by the Govt. of India at Rs 39,000

grant. An excess outlay of Rs 6476 on 'Works' and of Rs 6744 (7613) on 'Establishment' occurred under this head and a lapse of Rs 454 on Tools and Plant.

16. The outlay in excess of grant was incurred in the Kistna Eastern Division, Rs 7,047 and the Negapatam Division, Rs 767.

In G.O. No. 3485 dated 9th February 1894 the Local Mint dept was requested to provide an additional grant of Rs 6494 for the completion of the Jubilee Museum and Technical Institute at Bezwada, Kistna Eastern Division. This additional allotment was not provided but meanwhile the Executive Engineer had incurred an excess expenditure of Rs 6848 in anticipation of the grant applied for.

The excess outlay of Rs 767 in the Negapatam Division is chiefly due to an adjustment on account of buffalo (1350) receipts and the cost of maintenance of the Vedaraniem Canal. There was also a short outlay of Rs 573 in the Godavari Eastern Division and this is due to the write back of 1/3 of the outlay on the maintenance of the Kovur-Munjair Junction Canal to 43 Provincial Minor Works and Navigation. The other lapses are trifling.

17. The final grant for Establishment was exceeded by Rs 6744 (7613) and the excess is due to the percentage for the scrutiny of Local Fund estimates having been under-estimated.

18. The total excess outlay of Rs 12,732 (13,635) under unsanctioned Local Funds will require

the formal sanction of Govt. in the Financial dept.

19. Excluded Local and Municipal Works. The grant assigned in the budget was Rs. 2590. It was raised to Rs. 36,247 by additional allotments sanctioned for incomplete works of 1892-93 and for new works undertaken during the course of the year. The expenditure amounted to Rs. 33,570 or Rs. 30,980 in excess of the original grant and Rs. 2677 less than the final grant. The lapse of Rs. 2,677 on the final grant is distributed below by departmental heads:—

Works ...	Rs. 2057
Establishment .	590
Tools & Plant .	36
Total	Rs. 2677

20. The short outlay on "Works" occurred chiefly in the Madura and Arbitrated divisions. In the Madura division this was due to a write back of Rs. 1582 but no explanation as to the nature of this adjustment has been furnished. Neither has any explanation been furnished by the Consg Architect as to the lapse of Rs. 720 in his division. An excess expenditure of Rs. 676 was incurred in the Tinnevelly division and is said to be due to extra charges made by the Railway Company for cutting the piles for the Tuticorin Pier. The short outlay under "Establishment" and "Tools and Plant" is the result of the short expenditure on "Works"

21. Works in Estates under the Court of Wards. The budget grant for these works was Rs. 15,272 and was increased

to Rs 20,724 by the additional allotments sanctioned during the course of the year. The expenditure amounted to Rs 14,863 or Rs 5861 less than the final grant. The short outlay is distributed below by departmental heads:-

Works Rs 4765
Establt. 1096
total Rs 5861

22. The lapse on the "Works" grant occurred in each of the three divisions in which Estate works were carried out viz

Ganjam Rs 4,382
Vizagapatam Rs 188 &
Godavari Western Dn Rs 195

No explanation has been furnished for the lapses in these divisions, except in the case of the Ganjam division in which the short outlay is said to be due to additional funds applied for not having been granted. The explanation is unintelligible. The total lapse on "Works" was Rs 4765 against a grant of Rs 16,849 or 28.2 per cent. The result is far from satisfactory. The Supdg Engineer II Circle will pay special attention to this class of work in the current year and fully explain in his review of the results, the causes, if any, which retard progress.

23. In 1892-93 the total expenditure under all funds administered by the General Branch ~~during~~ amounted to Rs 25,44,763 against the budget grant of Rs 24,91,420 and the final grant of Rs 27,06,999, the lapse on the final grant being Rs 1,62,236 or 5.9 per cent. During the year under review the expenditure

amounted to Rs 25,07,334 against the budget grant of Rs 25,99,642 and the final grant of Rs 25,24,071, the lapse being Rs 16,737 or only 0.6 per cent on the final grant.

24. The subjoined statement compares the grants for "Works" alone with the actual expenditure

Fund heads.	Budget grant	Final grant	Actual expenditure
	Rs	Rs	Rs
44. Imperial Military Works ...	90,234	1,02,688	1,02,249
45. Imperial Civil Works ...	27.150	28,202	27.101
45. Provincial Civil Works ...	14,83,176	16,02,052	15,72,394
45. Incorporated Local Civil Works	23,700	28.955	35,431
Excluded Local Civil Works	2080	30,992	28.941
Works in Estates under the Ct. of Wards	12,400	16,849	12,084
Total	16,38,740	18,09.738	17,78,200

25. The grant assigned in the Budget to Divisions on account of "Original Works" & "Repairs" under all funds (exclusive of the reserve with the Government) amounted to Rs 16,38,740. It was subsequently increased to Rs 18,09,738. The expenditure against the final grant amounted to Rs 17,78,200, the lapse being Rs 31,538 or 1.7. During 1892-93 the outlay on "Works" alone amounted to Rs 18,68,938 against the budget grant of Rs 15,60,880 and the final grant of Rs 18,80,539, the lapse being Rs 11,601 or 0.6 per cent on the final grant.

26. The following statement shews the divisions in which lapses over Rs 1000 occurred:—

(1) Coimbatore Dn. Rs 10,987
(2) West Coast 10,583
(3) Ganjam 6,697
(4) N. Arcot 4,071
(5) Architect 3,358
(6) Trichinopoly 3,043
(7) Salem 2,349
(8) Madura 2,143
(9) Godavari Extension .. 1,641
(10) Cuddapah 1543

11. Godavari Western Dn. Rs 1350
12. Vaagapalam - - 1278

27. The Chief Engineer is of opinion that had Supdg Engineers paid closer and more continuous attention during the year to the progress of outlay as compared with grant, they would have been in a position to propose timely transfers of funds and thus prevent some of the lapses which actually occurred. It is hoped that closer scrutiny will be exercised during the current official year and that the actuals will bear a closer approximation to the estimates than is disclosed in this

review

L 170

Govt

CAB.
6/10/94

KEEP-WITH CURRENT No.

dated 189 .

15 SEP 1894 ACCOUNTS.

E. No. 27
500—2-5-94.

GOVT. OF MADRAS. 1894. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 10 September 1894.

OFFICE NOTE No. 3697 D/13

To

W.

Your office note No. 643 D, dated 4th. September 1894.

The statement asked for cannot be submitted for want of the figures of Indirect Revenue for the Cauvery Delta System for 1893-94 which the Board of Revenue in its Proceedings No. 5092 Mis. dated 22nd. August 1894 stated would not be ready for about a month.

10/9
C.
10

15

No. 1038 D dy 13th September 1894
To C

The figures for the Cauvery Delta System need not be waited for. Please supply the other figures, leaving those for the Cauvery Delta to follow.

13/9

Dw

7240

No. 2387 W d/ 21-9-94
1910 C d/ 11. 5. 94
643 D d/ 24. 7. 94.
348 W. d/ 9. 2. 94.
+ 1758. W. d/ 13. 7. 94 or (S.C.)
2614 W. d/ 13. 10. 93.
2850 C. d/ 10. 8. 93.

Fin: 504-5 d/ 27-6-94
+ 2564 A d/ 23-5-94 (C.y.)

Encls 2

Recd: 26.9.94

2821 W
2822

2821
2822 } W.

CAW 26.9.94

General Account

Ro: 2821 W. d/ 6th November 1894.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Office note from the Examiner P. W. Accounts ... (H.E. No. 3922 D/B d/ 25/9/94)

but print the 2 statements marked A & B

Note by the Chief Engineer P. W. D. d/ 10th October 1894

With the note recorded above the Chief Engineer P. W. D. submits a review of the operations of the General Branch of the P. W. D. during 1893-94.

W
4 Nov

2. It is observed that explanation has not in all cases been furnished to account for lapses. Such omissions should

(40—1,000—21-4-94.)

be avoided in future.

3. Formal sanction to the excess outlay of ~~Rs 12,733~~ 13,635 under Incorporated Local Funds will be accorded in the Financial department. The circumstances in which the excess outlay was incurred are explained in paras 16 & 17 of the Chief Engineer's note.

4. The attention of officers concerned is drawn to the remarks of the Chief Engineer in regard to ~~exercising~~ the exercise of a more methodical and closer scrutiny over the progress of outlay as compared with grant, and as to the necessity for furnishing more complete information as to the causes of short expenditure.

5. Ordered that a copy of these Proceedings be forwarded to the Govt of India.

This correction has been made with reference to C's office note No: 4399C d/ 6th Nov 1894 (C. No 8470).

DESPATCHED
13 NOV. 94

Supdg Engineers
Consg Architect
Ex P.W. Accts.
Supdt of W. Periyar Project
Financial dept

190

(H.E. No 2822 W d/ 6th Nov 94)

Forwarded to the Govt of India with reference to Resolution in the Dept of Finance & Commerce No. 2564 A dated 23rd May 1894.

Despatched
Show me before despatching
R... 8/11

G.O. No. 1758 W d/ 13-7-94

CHBD 6/10/94

[signature]

Fd 19/10/94

DESPATCHED
13 NOV. 94

R.S.
[illegible]

H.E.

Review of the operations of the General Branch of the P.W.D. during 93–94.

(3)

(The Hon'ble the Chief Secretary for favour of comments with reference to para 3. of the order)

No. 724

Govt. of {1894} Madras.

PUBLIC WORKS.

1103 Genl. / 8/11/94

250

Dated

Recd.   Encl.

G.O. 6/11 1894 No. 2821/2822 W

2021
3742
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2539
2041 W
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595
9159

Operations of the General Branch of the R.W.D.

Orders on the review of the — during 1893-94.

—— Do ——

Forwarding copy of Proceedings on the review of the — during 1893-94.

230/14

20/2

7/11

T.C.C.

9,000—93