GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

From T. W. RAWLINS, Esq., Accountant-General to the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 29th October 1894, No. 3292.

With reference to article 298 of the Civil Account Code, I have the honour to submit the accompanying two statements, marked A and B, showing expenditure incurred in excess of the budget grant in 1893–94.

2. Statement A gives the excess under service charges in the Civil Department arranged according to major heads of account in detail of Imperial, Provincial or Local as the case may be, and wherever the excess is under a major head, in which some of the minor heads are Imperial and some Provincial, details of such minor heads are given.

3. Statement B shows separately the total charges under service heads in the Civil and the aggregate amount of expenditure in the Public Works Department including Railways compared with the total budget grants under Imperial, Provincial and Local Funds services.

4. According to the latter, the grants sanctioned for the year for the *Civil Department* were not exceeded under *Imperial* or *Local*, but that under *Provincial* was exceeded by Rs. 3,61,915. This excess is however nominal to the extent of Rupees 3,35,236, because the charges on account of *Minor Irrigation Works* in charge of the Revenue Department represented by the latter figure having been transferred to the Civil from the Public Works Department only after the estimates for the year had been closed, the grant fixed at Rs. 4,00,000 stands in the estimates of the latter. Excluding this sum, the net total excess is reduced to the small sum of Rs. 26,679.

5. I may here observe that against the additional allotment of Rs. 12,000 subsequently sanctioned by the Government of India under 21, Marine, to supplement the original grant of the year for construction of the new fishery vessels, is to be set the *Provincial* share aggregating Rs. 12,000 of the several deductions made from the original grant under 11, Forest.

6. The total expenditure in the Public Works Department exceeded the grant by Rs. 3,527 in the *Local* section only. But taking the Civil and the Public Works Department together, there was no excess on the whole under any of the three services.

7. The delay in the submission of this report is due to the late receipt of figures from the Examiner of Accounts, East Coast Railway, and that of Public Works Accounts, Madras.

ENCLOSURES.

A.

STATEMENT of expenditure in excess of budget grant for 1893–94 requiring sanction.

Major head of account.	Amount of excess expenditure.	Amount		Amount requires sanction		Remarks.
		Already sanctioned.	In Government Order, number and date.	Of Government of India.	Of Government of Madras.	
	RS.	RS.		RS.	RS.	
1. Refunds and Drawbacks—						
Provincial—						
Land Revenue	*15,052*					
Stamps	15,633					
Excise	2,005					
Assessed Taxes	2,973	..	..	..	5,550	
Forest	*353*					
Registration	344					
Total, Provincial	*5,55* (	..	..	..	*5,550*	
Local	66,069	..	..	..	66,069	
Total, Provincial and Local	71,619	..	..	..	71,619	These payments are of a fluctuating character. Under *Local*, however, there was an abnormally large refund of Rs. 54,639 from the Village Service Fund of the Kurnool district on account of amounts over-credited to cess from fasli 1276 to 1298 owing to an erroneous apportionment of the assessment between *Land Revenue, Imperial, Provincial* and *Cess*.
3. Land Revenue—						
Provincial	1,48,068	..	..	..	1,48,068	This represents the excess in the charges of *District Administration* and *Survey and Settlement* counterbalanced by savings under *Land Records and Agriculture* and *Chank Fisheries*. In addition to the payment of exchange compensation allowance which is responsible for most of the excess, expenditure in excess of the grant was incurred for travelling allowance, subdivisional establishments and Stationary Sub-Magistrates under the first minor head; and under the second, charges for temporary establishments in the Central Survey office and by Settlement parties exceeded expectation and a special charge of Rs. 38,000 in round figures was incurred by the supply of instruments to village accountants.
6. Stamps—						
Imperial	16,257	..	..	*A* 16,257	..	
Provincial	48,769	..	..	..	*A* 48,769	
9. Customs—						
Provincial	3,529	..	..	..	*B* 3,529	
10. Assessed Taxes—						
Imperial	256	..	..	*C* 256	..	
Provincial	256	..	..	..	*C* 256	
14. Interest on other obligations—						
Imperial	24,986	25,500	Government of India No. A-3304, dated 31st July 1893, Finance and Commerce Department.	..	..	*A*. The excess almost entirely represents the cost of stamped paper supplied from central stores which was insufficiently provided for in the budget. *B*. The excess here is due to increase of establishment and the grant of privilege leave and exchange compensation allowance to the Collector of Sea Customs counterbalanced by savings under petty construction and repairs. *C*. The excess is trifling and needs no explanation.

Statement of expenditure in excess of budget grant for 1893-94 requiring sanction—*cont.*

Major head of account.	Amount of excess expenditure.	Amount		Amount requires sanction		Remarks.
		Already sanctioned.	In Government Order, number and date.	Of Government of India.	Of Government of Madras.	
	RS.	RS.		RS.	RS.	
15. Post Office—						
Provincial	2,174	..	..	..	2,174	
18. General Administration—						*A*. In the Government of India (Finance and Commerce Department) letter No. A-2470, dated the 15th June 1893, a sum of Rs. 10,200 was transferred to this head by a corresponding deduction from 11, *Forest* on account of the transfer to my office of the establishment formerly under the control of an Examiner of Forest Accounts. The grant of exchange compensation allowance and the extra cost involved by the grant of privilege leave to the Accountant-General and the Deputy Accountant-General account for the remainder of the excess under *Civil office of Account and Audit*. The excess under *Reserve Treasury* is due to the large number of bags which had to be supplied to it in consequence of the large storage of coin rendered necessary on account of the suspension of the sale of Council bills during the close of 1893–94.
Imperial—						
Civil office of Account and Audit	14,180	..	..	..	..	
Currency Department	*28*	..	..	..	..	
Reserve Treasury	607	..	..	..	..	
Allowance to Presidency Banks	*1,257*	..	..	..	..	
Total, Imperial	13,502	10,200	Government of India letter No. A-2470, dated 15th June 1893.	*A* 3,302	..	
Provincial—						
Salary of the Governor	2,430	..	..	..	..	
Staff and household of the Governor	4,903	..	..	..	..	*B*. The Proceedings of the Government of Madras sanctioning the reappropriation of Rs. 2,400 from expected savings under 20, *Police* to meet the cost of the official visit of His Excellency the Governor to Calcutta was confirmed in the Government of India letter No. P-1072, dated the 28th February 1894. To exchange compensation allowance is due Rs. 29,000 of the excess and the remainder to the extra cost entailed by the grant of privilege leave, to the insufficiency of provision for contingent expenditure of the Chief Secretariat and the additional charges sanctioned for the inspection and audit of Forest accounts.
Tour expenses	1,091	..	..	..	..	
Executive Council	4,321	..	..	..	..	
Legislative Council	3,180	..	..	..	..	
Civil Secretariats	33,198	..	..	..	..	
Military Secretariat	3,090	..	..	..	..	
Board of Revenue, Financial Commissioner and establishments	750	..	..	..	..	
Civil office of Account and Audit	2,342	..	..	..	..	
Total, Provincial	55,305	2,400	Government of India lettter No. P-1072, dated 28th February 1894, Finance and Commerce Department.	..	*B* 52,905	*C*. No less than Rs. 76,000 represents exchange compensation allowance, and but for the non-retention of an additional Puisne Judge for which the budget provided Rs. 45,000, the excess in the accounts due to causes other than exchange compensation allowance would have been much greater than what it is, for the saving on this account was more than absorbed by excess expenditure on account of translation and printing charges of the High Court and of salaries of officers.
19.-A Law and Justice—Courts of Law—						*D*. The provision for the maintenance of prisoners chiefly in the Presidency Jail and in lock-ups proved insufficient by Rs. 24,000 in round figures. The remaining increase took place in manufacturing charges.
Provincial	78,425	..	..	..	*C* 78,425	
19.-B. Law and Justice—Jails—						
Provincial	1,22,115	..	..	..	*D* 1,22,115	

Statement of expenditure in excess of budget grant for 1893–94 requiring sanction—*cont.*

Major head of account.	Amount of excess expenditure.	Amount		Amount requires sanction		Remarks.
		Already sanctioned.	In Government Order, number and date.	Of Government of India.	Of Government of Madras.	
	RS.	RS.		RS.	RS.	
20. Police—						
Provincial	11,969	..	..	..	11,969	The budget provided for increase of strength of District Executive Force and for reorganization of the Railway and the Village Police. These schemes were not carried out during the year under report, but the provision included on their account was more than absorbed by the payment of exchange compensation allowance and the large adjustment on account of Europe stores consequent on the receipt in 1893–94 of two years' supplies.
21. Marine—						
Provincial	67,273	{ 12,000 } { 70,000 }	Government of India (Marine Department) Finance No. 606, dated 3rd June 1893; Madras *G.O.*, No. 778, dated 15th Aug. 1893, Financial.	..	*A* ..	*A.* A sum of Rs. 12,000 was sanctioned towards the additional amount required for the construction of the new fishery vessels and Rs. 70,000 as a grant to the Madura Port Fund to pay off a loan taken in connection with the initial cost of the Pámban dredger.
22. Education—						
Provincial	2,743	..	..	..	*B* 2,743	*B.* But for the payment of exchange compensation allowance, there would have been a saving of about Rs. 16,000 consequent on the short expenditure chiefly under Arts Colleges and Grants-in-aid.
23. Ecclesiastical—						
Imperial	17,954	..	..	*C* 17,954	..	*C.* This is less than the amount paid for exchange compensation allowance.
24. Medical—						
Provincial	1,34,974	..	..	..	*D* 1,34,974	*D.* Exchange compensation allowance explains Rs. 43,000 of the excess, while to the extra cost involved by the grant of privilege leave, the absence on long leave out of India of a smaller number of senior Commissioned Medical Officers than was anticipated in the budget and an increase in the number of patients treated in hospitals is due most of the remaining excess.
25. Political—						
Provincial—						
Political Agents	2,517	..	..	..	*E* 2,517	*E.* There would have been a saving but for the payment of Rs. 4,000 for exchange compensation.
26. Scientific and other Minor Departments—						
Imperial—						
Veterinary and Stallion charges	7	..	..	..	..	*F.* The budget did not anticipate any expenditure on account of census operations. In G.O., No. 872, dated 7th September 1893, the Accountant-General was authorized to admit the charge and to include it in this statement.
Census	973	..	..	..	..	
Total, Imperial ..	967	..	..	*F* 967	..	
Provincial—						
Exploration of Petroleum, Coal and Minerals.	114	..	..	..	..	
Archæological Department	6,899	..	..	..	..	

Statement of expenditure in excess of budget grant for 1893–94 requiring sanction—*cont.*

Major head of account.	Amount of excess expenditure.	Amount		Amount requires sanction		Remarks.
		Already sanctioned.	In Government Order, number and date.	Of Government of India.	Of Government of Madras.	
26. Scientific and other Minor Departments—*cont.*	RS.	RS.		RS.	RS.	
Provincial—*cont.*						
Provincial Museums	1,249	..	..	..	..	
Imperial Institute	140	..	..	..	..	
Public Observatories	1,357	..	..	..	..	
Experimental Cultivation	*827*	..	..	..	..	
Cinchona Plantations	*10,048*	..	..	..	..	
Public Exhibitions and Fairs	*557*	..	..	..	..	
Veterinary and Stallion charges	*6,599*	..	..	..	..	
Botanical and other Public Gardens ..	1,349	..	..	..	..	
Emigration	1,105	..	..	..	..	
Inland Labour Transport	47	..	..	..	..	
Provincial Statistics	*7,432*	..	..	..	..	
Examinations	26,482	..	..	..	..	
Refunds	949	..	..	..	..	
Total, Provincial ..	14,228	..	..	..	*A* 14,228	*A* The budget did not sufficiently provide for travelling allowance and contingent expenses under *Archæological Department* and Rs. 2,000 was adjusted in the accounts on account of the cost of Archæological drawings of the Buddhist remains in the Kistna district. By far the largest excess is in *Examination* charges due to the holding of a second Higher Examination for Women in 1893–94 and to the larger remuneration paid in connection with Lower Secondary and Primary School Examinations. *Refunds* are fluctuating charges and the trifling excesses in most of the remaining heads are due to exchange compensation allowance.
29. Superannuation Allowances and Pensions—						
Local	1,965	..	..	..	*B* 1,965	*B.* The excess here is the result of the general growth of *pension* charges.
30. Stationery and Printing—						
Imperial—						
Stationery purchased for Central stores ..	14	..	..	14	..	
Provincial—						
Stationery office at the Presidency ..	3,630	..	..	..	..	*C.* The excess under *Stationery office at the Presidency* represents for the most part increased expenditure for carriage of stationery consequent chiefly on the larger issues from Central stores. The excess under the latter is attributed to the increased demands from departments, chiefly the Land Revenue, Registration and the Printing departments. The budget did not sufficiently provide for *local purchase of stationery* and for salaries, establishments, supplies and services, and contingencies of the *Secretariat Press* and additional allotments were sanctioned by Government in the orders entered in the appropriate column to this statement.
Stationery purchased in the country ..	3,352	..	..	..	..	
Government Presses	8,320	..	..	..	..	
Printing at Private Presses	3,541	..	..	..	..	
Stationery supplied from Central stores ..	34,021	..	..	..	..	
Refunds	*849*	..	..	..	..	
Total, Provincial ..	52,015	8,988	G.Os., No. 1248, Fl. dated 8th Dec. 1893, and No. 134, Finl., dated 15th Feb. 1894.	..	*C* 43,027	

Statement of expenditure in excess of budget grant for 1893–94 requiring sanction—*cont.*

Major head of account.	Amount of excess expenditure.	Amount		Amount requires sanction		Remarks.
		Already sanctioned.	In Government Order, number and date.	Of Government of India.	Of Government of Madras.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
32. Miscellaneous—						
Provincial—						
Travelling allowances to officers attending examinations	*26*	..	..	..	..	
Rewards for proficiency in Oriental languages and allowance to Language Examination Committees	1,910	..	..	..	..	
Subscriptions to periodicals	367	..	..	..	..	
Cost of books and publications	8,079	..	..	..	..	
Donations for charitable purposes ..	606	..	..	..	..	
Charges on account of European vagrants.	*146*	..	..	..	..	
Rewards for destruction of wild animals..	*396*	..	..	..	..	
Petty establishments	162	..	..	..	..	
Special commissions of inquiry	*1,692*	..	..	..	..	
Charges on account of pearl fishery ..	*70*	..	..	..	..	
Irrecoverable temporary loans written off.	10	..	..	..	..	
Charges for search for hidden treasure ..	*46*	..	..	..	..	
Rents, rates and taxes	3,875	..	..	..	..	
Contributions	*1,007*	..	..	..	..	
Miscellaneous and unforeseen charges ..	*3,714*	..	..	..	..	
Miscellaneous refunds	*542*	..	..	..	..	
Total, Provincial ..	7,462	..	..	..	*A* 7,462	*A*. These charges are of a fluctuating character; but the excesses under *cost of books and publications* and *rents, rates and taxes* which are the largest under this head are due to a change in classification. The cost of Army and Civil Lists, &c., which was formerly debited to the department supplied is now debited to this head as also a lump sum paid as assessment for a number of Government buildings which are in the occupation of more than one department of Government.
43. Irrigation—Minor Works and Navigation—						
In charge of Civil officers—						
Provincial	3,35,236	..	..	..	*B* 3,35,236	*B*. This excess is nominal as the transfer of these charges from the Public Works to the Civil Department was made subsequent to the passing of the budget estimate and a provision of Rupees 4,00,000 was included in the Public Works estimates.

B.

Statement showing aggregate budget grants and actuals for the year 1893–94.
(Chapter 17, Article 298, Vol. I, Civil Account Code.)

—	Budget.				Actuals.				Net Excess or Deficiency.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Civil expenditure	65,72,000	248,82,000	124,12,000	438,66,000	61,99,206	252,43,915	112,78,044	427,21,165	*3,72,794*	3,61,915	*11,33,956*	*11,44,835*
Public Works expenditure	193,48,000	62,75,000	56,000	256,79,000	187,44,988	57,11,108	59,527	245,15,623	*6,03,012*	*5,63,892*	3,527	*11,63,377*
Grand Total ..	259,20,000	311,57,000	124,68,000	695,45,000	249,44,194	309,55,023	113,37,571	672,36,788	*9,75,806*	*2,01,977*	*11,30,429*	*23,08,212*

Order—dated 3rd November 1894, No. 945, Financial.

The statement will be forwarded to the Government of India.

2. The excess expenditure under Provincial and Local is sanctioned.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Accountant-General.

Endorsement—dated 3rd November 1894, No. 946, Financial.

Copy to the Government of India, Finance and Commerce Department.

J. F. PRICE,
Chief Secretary.

Frd. A. Baitt.

Govt. of {1894} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., &c., 3rd November 1894, Nos. 945, 946.

NOVEMBER.

Expenditure incurred in excess of the Budget Grant.

Directing that the statements received from the Accountant-General showing the — in 1893-94 be forwarded to the Government of India.

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
44. Military Works—	RS.	RS.	RS.
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			
Establishment	2,852	3,875	2,779
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.		
		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 underestimated.

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, N 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.)

(Signed) J. PENNYCUICK, 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.

250

Operations of the General Branch of the Public Works Department

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

[G/53.]
500—16-8-94.

Financial Department.

CHIEF SECRETARIAT, MADRAS.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following paper:—

Proceedings of the Public Works Department dated 6th November 1894, No 2821 W

Order:-dated 10th December 1894, No 1081.

The Public Works Department will be furnished with a copy of G.O. Financial dated 3rd November 1894, No 945, sanctioning the whole of the excess expenditure under Provincial and Local including buildings and roads as well as Irrigation works in charge of the Public Works Department.

(True extract)
W Ranei
Ag Assistant Secretary
for Chief Secretary

To
The Public Works Department
(with copy of G O.)

9562

Govt. of {1894} Madras.

To

The Public Works Department

Endsl
Recd: 14-12-94

Proceedings, dated 10th Dec 1894
No. 1081

Subject.

Furnishing the P.W.D with a copy of GO dt 3-11-94 No 945 sanctioning the whole of the excess Expenditure under Provincial & Local including Buildings & Roads as well as Irrigation works in charge of the Pub.W.Dept.

10-8-93 No 2850. C
6-11-94 No 2021-22 W
21-9-94 No 2387 W
13-7-94 No 1758 W
11-5-94 No 1918. C
9-2-94 No 348 W
13-10-93 No 2614 W

Lr 3282 W dt 21 Dec. 94

Communicated to the officers concerned.

Dec 94

Cir 19/12/94

Note Three spare copies of the Endorsement are sent to the Executive Engineers for information. B 18/12/94

The Exec Engr
" C Engr I.
" C Engr Irrigs:

R.S.

DESPATCHED
27 DEC. 94

DESPATCHED
27 DEC. 94

22/12

With order

521

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