P. W. CURRENT No. 8153

14-9-95 - W. 2290 W
18-6-94 .. 1002 W
29-8-93 .. 2205 W

Recd: 23.10.95

No. 2718 W of 29th October 1895

B/ Communicate to the Supdg: Engr: IV Circle in continuation of G.O. No. 2290 W dated 14th Sept 1895.

Communicate to the Supdg Engr IV Circle in continuation of G.O. No. 2290 W dated 14 Sept 1895

C.O.W.S 24/10/95

I/ B

6541-2290 W

DESPATCHED
30 OCT. 95

S.E. IV Circle

S.E. IV Circle

INDEXED.

31/10

observed that a sum of Rs 2400 has been allotted for the rebuilding of the Superintendent's Office, (Vide item 95 in the Budget Estimate for the year 1895–96). For the reasons given above, it is however desirable to defer the execution of this work also unless it is particularly urgent. The Surgeon General will therefore be requested to state whether any serious inconvenience will be caused by the issue of orders directing its postponement.

/True Extract/

Lionel Davidson
19.10
Ag: Under Secretary
for
Chief Secretary.

To

The Public Works Department &
" " Surgeon General.

request the favour of necessary orders being issued to the Public Works Department to arrange for the allotment of funds and to carry out the works in question as early as possible.

Order:— 14th October 1895, No. 2132.

G. O. No. 1819 Judicial dated 30th ~~dated 30th~~ August 1895, No. merely authorized the Public Works Department to take steps to execute such repairs as might be necessary, but the estimate now submitted provides for the construction of a new latrine block, the necessity for which has not been established. In view of the fact that the question of the continued existence of the Calicut Asylum will shortly come up for consideration in connection with the Surgeon General Rice's proposals for the management of Lunatic Asylums in this country, the Government is not at present prepared to sanction the execution of any new works, and the construction of the proposed latrine must therefore be deferred.

2. The Estimate for ~~following~~ flooring the kitchen is a petty repair work which it is within the power of the Surgeon-General to sanction.

3. With reference to the second paragraph of the Surgeon General's letter, it is observed

[53]
3,000—15-8-95.

Judicial Department.

CHIEF SECRETARIAT, MADRAS.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following paper:—

From the Surgeon General, Madras, dt 14th September 1895, No. 392.

In continuation of my letter No. 7/590 dated the 13th August 1895, I have the honour to forward, for the sanction of Government, the accompanying plan and estimate amounting to Rs 600, received from the Executive Engineer, West Coast Division, for constructing a block of corrugated iron latrine with a covered passage, at the Hospital of the Lunatic Asylum, Calicut.

.O. No. 2205 W. of 29-8-93
— Do 1502 W. of 18-6-94

2. In the orders noted in the margin, Government sanctioned, the rebuilding of the Superintendent's Office at a cost of Rs 2400 and the fixing of iron bars to the windows of the weaving shed. No action having been taken by the Public Works Department towards the execution of these works, the Superintendent addressed the Executive Engineer on the subject but that officer informs him that no funds have been allotted for the purpose. I, therefore, request

H.S. 22/10. Rd: 25/10/95

35

With the Note recorded above, the Chief Engineer P.W. Dept. submits a review of the operations of the General Branch of the Public Works Department during the year 1894-95.

2. The Government agrees with that officer in considering that the results are not quite satisfactory.

3. The attention of officers concerned is drawn to the remarks of the Chief Engr. in regard to the exercise of a closer scrutiny over the progress of outlay and to the necessity for furnishing complete information as to the causes of short expenditure.

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

W
24 Oct

(G.O. No 2721 W, d/ 29th October 1895)

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

D 1758 W d/ 13th July 1894.

360

Supdg Engineers
Consg Architect
Exr P.W.A.
Supdt. of Works Periyar Project
Financial C Dept

DESPATCHED
13 NOV. 95

&
13/11

W.M.S.
28/10/95

ing of
ing shed.

PUBLIC WORKS DEPARTMENT.

No. 2720 W d/ 29th October 1895

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Genl Acct

READ the following

From the S. E. I Circle .... (H.E. No. 225 V.2. d/ 25 June 95)
" I " .. 284 G.N d/ 12th ..
" I " .. 612 G.D d/ 14th ..
" I " .. 658 G.D d/ 20th ..
" II " .. 221 G.L. d/ 25th Aug. .
" III " .. 820 d/ 17 June .
" IV " .. 257 W d/ 29 ..
" V " .. 220 W d/ 17 ..
" V " .. 218 W d/ 15 ..
" V " .. 219 W d/ 15 ..
" V " .. 217 W d/ 15 ..
" V " .. 221 W d/ 17th ..
" VI " .. 446 I.C d/ 21st ..
" VI " .. 451 I.C d/ 21 ..
" VI " .. 447 I.C. d/ 21 ..
" VI " .. 449 I.C. d/ 21st ..
" VI " .. 448 I.C d/ 21st ..
" VI " .. 450 I.C. d/ 21 ..
From the Consg Architect .. 1202 d/ 24 ..
" " Examiner P.W.A .. 3446 D/B d/ 3d Octo 95

Note by the Chief Eng. P.W.D. ..... d/ 28th October 1895

(40—1,000—22-2-94.)

With

B

Statement shewing by divisions the budget grants, final grants, and actual expenditure under all funds administered by the General Branch during 1894-95.

	Divisions	44. Military Works			45. Civil Works Imperial			45. Civil Works Provincial			45. Civil Works Incorporated Local			Excluded Local			Court o	
		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 Est
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	1
1.	Ganjam	1000	1480	1501	-	370	1011	33260	49866	50940		.	.		1464	1623	19820	148
2.	Rushikulya		.	.		.	.		.	-		400	405		-	-		-
3.	Vizagapatam	2850	4170	4208	1770	1240	1023	28779	9821	10127		.	.		9	7		-
4.	Godavery Eastern	648	628	584	1600	1620	1611	18432	34934	34933	3900	2400	2164		126	126		
5.	Godavery Western		.	.		.	.	19800	24471	25603	4980	2231	2231		50	25		492
6.	Kistna Northern		180	165		500	415	* 300	57228	57283		2011	1745		-	-		-
7.	Kistna Eastern	240	.	.	500	270	46	21936	38989	39499	2980	2444	2566	6400	5610	5364		-
8.	Kistna Western		.	.	200	20	27	47608	11958	11154	1325	1680	1382		-	.		-
9.	Nellore	240	240	240	-	205	205	8260	22802	22236	600	600	600		-	.		-
10.	Buckingham Canal		.	.		-	.		2498	2775		-	-		4324	4255		-
11.	Bellary	-	.	.	600	600	601	71431	75070	73647		-	-		-	-		-
12.	Cuddapah		.	.	200	300	271	16450	26903	26889		.	.		-	.		-
13	Kurnool		.	.	200	200	200	39722	46377	45131		.	-		-	.		-
14	West Coast	26000	34643	34339	1000	1266	1070	154590	158875	160228		.	.	5700 90	6036	6888		-
15	Coimbatore	9000	9000	10797	2400	1360	1415	162240	177356	174297		.	.		-	.		-
16.	North Arcot	500	500	51	500	1620	1478	33664	40944	38660		180	174		-	-		-
17	Salem	300	160	153	500	1978	2426	60531	65165	65279		.	.		-	-		24
18.	Chingleput		.	.		-	.	5120	8000	8987		-	.		-	-		-
19.	South Arcot	180	1193	1317	80	300	346	44264	39474	35456	2940	3920	3781		420	414		-
20.	Tanjore		.	.	300	193	181	55445	48145	48202	5695	6150	6116		-	.		-
21.	Negapatam	144	668	668	8020	523	527	19430	19657	19434	6727	6942	6961		1680	1676		-
22.	P. W. Workshops		.	.		.	.	2500	1500	1469		.	.		-	.		-
23.	P. W. Stores		.	.		.	.	1300	823	811		.	.		-	-		-
24.	Trichinopoly	6327	9917	8806	1310	1417	1300	25150	34400	32460	1070	1070	1106		-	-		.
25.	Periyar No 1.		.	25	75	75	62		.	-		-	.		-	-		-
26.	Madura.	240	225	225	300	288	104	65370	72545	49620		.	-	6400	7670	6779		
27.	Tinnevelly	180	180	165	800	940	933	6330	2560	2558		998	1012	152242	86270	86270		
28.	Architects	~~184~~	336	127	3800	3669	2939	407722	585098	536733	-	.	.	~~248~~	5803	5810		
29	Examiner's Division		.	.		.	-		.	-57		.	.		-	-		
30	Reserve.	4151	40	.	920	287	-	179803	33381	-		.	.		-	.		
31.	Modifications to make the final grant accord with the figures of the Revised Estimate.		40	.		-11	-		60	.		-1955	.		-	.		
	Grand Total.	52000	63600	63371	25000	19230	18191	1529437	1638900	1574354	30[illegible]	28971	30243	170742	119362	119237	19820	15

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*: Late Gudivada Dn

+. The difference of Rs. 2 between this figure and that shewn in Finance Accounts represents [illegible] of a paper omitted in the details.

PB 3/10

Statement shewing the total outlay during 1894-95 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—			
Imperial.			
Original Works	4000	16,600	16,509
Repairs	48,000	47.000	46.862
Establishment	12,200	14,100	12,683
Tools and Plant	800	900	817
Total	65.000	78,600	76,871
45 Civil Works—			
Imperial			
Original Works	9,000	4,270	4,634
Repairs	16,000	14,960	13,557
Establishment	5,700	4,370	3,936
Tools & Plant.	300	200	255
Total	31,000	23,800	22,382
Provincial			
Original Works	12,29,437.	13,14,700	12,47,441
Repairs	3,00,000	3,24,200	3,26,918
Establishment	6,52,502	5,42,800	5,15,347
Tools & Plant	1,27,061	44,300	43,777
Suspense	..	..	-43,568
Total	23,09,000	22,26,000	20,89,910
Local (Incorporated)			
Original Works.	6,680	3,826	4,906
Repairs	23,537	25,145	25,337
Establishment	13,698	3,654	8,469
Tools & Plant.	3,085	3,375	9,024
Total.	47,000	36,000	47,736
Local (Excluded)			
Original Works.	1,70,742	1,11,072	1,10,831
Repairs	.	8,290	8,408
Establishment	11,867	12,759	11,089
Tools & Plant.	278	587	445
Total	1,82,887	1,32,708	1,30,773.
Works in Estates under the Court of Wards.			
Original Works	} 19.820	15,532	14.750
Repairs			
Establishment.	4.558	3,572	3,392
Total	24.378	19.104	18,142

A

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Original Works Repairs	19,820	15,532	14,750
Establishment.	4,558	3,572	3,392
Total	24,378	19,104	18,142

excess being Rs 21,228 or ·8 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 expendre.
	Rs	Rs	Rs
44 Imperial Military Works	47,849	63,520	63,371
45 Imperial Civil Works ...	24,080	18,954	18,191
45 Provincial Civil Works ...	13,49,634	16,05,459	15,74,354
45 Incorporated Local Civil Works	30,217	30,926	30,243
45 Excluded Local Civil Works	1,70,742	1,19,362	1,19,237
Works in Estates under the Court of Wards..	19,820	15,532	14,750
Total Rs	16,42,342.	18,53,753	18,20,146

25. The grant assigned in the budget to Divisions under "Original Works and Repairs" under all funds, exclusive of the reserve with the Govt., amounted to Rs 16,42,342. It was subsequently increased to Rs 18,53,753. The expenditure amounted to Rs 18,20,146 or Rs 177,804 in excess of the budget grant and Rs 33,607

less than the final grant, the lapse being 1.8 per cent n the final grant. During 1893-94, the outlay on "Works" alone amounted to Rs 17.78,200 against the budget grant of Rs 16,38,740 and the final grant of Rs 18,09,738; the lapse being Rs 31,538 r 1.7 per cent on the final grant.

26. The following statement shews the Divisions in which the largest lapses occurred:—

(1) Madura Division Rs	24,000
(2) South Arcot " "	3,993 ~~34,993~~
(3) Trichinopoly " "	3,132
(4) North Arcot " "	2,881
(5) Bellary " "	1,422
(6) Kurnool " "	1,246
(7) Coimbatore " "	1,207
(8) Kistna Western " "	995
(9) Nellore " "	566

27. The Chief Engineer regrets to observe that, judged by the rate of expenditure, the progress of works in the Buildings & Roads Branch of the Dept. has not been quite satisfactory, notwithstanding the repeated injunctions to Supdg Engineers issued during the course of the year on a review of the monthly progress reports. Attention was also called to this matter in para 27 of the Chief Engineer's Note on the previous year's operations. vide G.O. No. 2821 W dated 6 Novr 94. It is hoped that during the current year Supdg Engineers will be able to shew better results, and will be more careful in accounting for the causes of short outlay, omissions in respect of which have had to be noticed in the course of the present review.

EW

R.S.

CH7825
28/10/95

submitted by the Supdg Engineer whose attention is called to the matter.

The Examiner shews an expenditure of Rs. 184 without allotment in the Vizagapatam Division, while the Executive Engineer shews an outlay of Rs. 226 against a grant of Rs. 226. The Supdg Engineer I Circle will reconcile the discrepancy. The lapse of Rs. 180 under "Establishment" is the result of short expenditure on "Works".

23. The total expenditure under all funds administered by the General Branch amounted to Rs. 23,85,814 against the budget grant of Rs. 26,59,265 and the final grant of Rs. 25,16,212; the lapse in the final grant being Rs. 1,30,398, or 5.2 per cent. During the year 1893-94 the expenditure amounted to Rs. 25,45,299 against the budget grant of Rs. 25,99,642 and the final grant of Rs. 25,24,071; the

10. Expenditure in excess of allotments was incurred in the following Divisions against which are entered the reasons assigned in each case:–

Ganjam Division. An excess outlay of Rs. 1074 was incurred on "Minor Works" and the bridge at Mahasingi. In the former case it is explained that the excess was due to the adjustment of the cost of woodwork – supplied by the Dowlaishweram Workshops to the Sub Registrar's office at Surada; ~~In~~ in the latter to unavoidable payments on account of brick manufacture and coolies employed during the last 10 days of the year.

Godavari Western Division. The total excess outlay was Rs. 1132. Of this sum, Rs. 592 are attributed to the debit made by the Godavari Eastern Division on account of woodwork supplied to the taluk office, Koovur, for which no funds were provided. The Supdg Engineer should have applied for an allotment of funds in this case. The balance, viz Rs 540, is made up of small amounts distributed over various works.

Kistna Eastern Division. The expenditure amounted to Rs 39.499 against a grant of Rs 38,989 or Rs 510 in excess of allotment. The excess is due to an unforeseen adjustment of the cost of materials supplied by the Executive Engineer Kistna Northern Division to the taluk office at Cummavaram.

Chingleput Division. There was an outlay of Rs 987 in excess of grant. Of this sum Rs 260 were spent on the Reformatory School at Chingleput, an incomplete work of the previous year, for which no appropriation was necessary under Code rules. The balance, Rs 727, was incurred on Minor Works and Repairs. As regards the excess outlay under "Minor Works," it is stated that more were executed than was anticipated, but this does not explain why additional funds to cover the outlay were not applied for. With reference to the excess expenditure under Repairs no special remarks are necessary, the difference being within Rs 500.

Architect Division. The excess outlay was Rs 1635, which was chiefly incurred on Minor Works. This is said to be due to more bills being received for payment at the end of March 1895 than were anticipated. In cases of this kind, additional funds should be applied for, or payments should be deferred till the beginning of the next official year when they will fall against the grant of that year. Excess expenditure was also incurred on the public warehouse and the iron shed for the Sea Customs House at Madras. As regards the former, the excess is reported to be due to bricks from the Government brickfields being supplied in excess of estimated requirements. In the latter case Rs 428 were debited to the Division by the Chief Auditor, South Indian Railway on account of iron rails, after the grant for the shed had been worked up to. In both of these cases, the Consulting Architect should have applied before the close of the official year for the necessary additional allotment of funds.

West Coast Division. A sum of Rs 1353 was spent on Repairs Civil Buildings in excess of grant. The excess is said to be due to more work having been done than was anticipated. Payment should have been ~~distributed~~ restricted to the amount of the sanctioned grant and the excess deferred till the 1st. April when it would have fallen against the grant for the following official year, if there was no time to obtain an additional allotment before the close of the previous year.

11. Short expenditure occurred in the following Divisions:—

Kistna Western. There was a lapse of Rs 804. Part of this occurred on the taluk office at Tenali, and is attributed to the failure of the contractor. The remainder was on Minor Works and Repairs, and is left unexplained.

Nellore. There was a short outlay of Rs 566, of which Rs 429 were on the Head Assistant Collector's residence at Gudur, no suitable bricks having been, it is said, procurable.

Bellary. There was a lapse of Rs 1423 chiefly on the following:- Improvements to the Collectors' office at Bellary, taluq offices at Dharmavaram and Madaksira, Minor Works & Repairs. The explanation furnished embraces the Collector's office at Bellary and Repairs only, and points in both cases to the failure of contractors.

Kurnool. There was a short outlay of Rs. 1246 on the following works

Taluq office at Allagada, District Munsif's Court at Nandyal, and Deputy Collector's office at Markapur.

On the first two ~~days~~ works the lapse is ascribed to savings in the estimates and to delay in preparing final bills, on the last to the want of tenders and delay in the adjustment of compensation for land.

Coimbatore. The expenditure fell short of the final grant by Rs. ~~3057~~ 3059. Lapses chiefly occurred on

(1) Additions to Court House Ootacamund

(2) Constructing sixty warders' huts in the Central Jail at Coimbatore

(3) Head Assistant Collector's office at Pollachi and

(4) Deepening the main gate well in the central Jail at Coimbatore.

They are accounted for as follows:—

(1) the grant for constructing stables was given too late to be spent in full.

(2) savings on the estimate.

(3) dilatoriness on the part of the contractor.

It is also stated that a sum of Rs. 2500 was surrendered from the grant for this work but was not accepted. The reason for this was that the surrender was made so late that the revised estimate for the year had already been fixed and was not open to alteration.

(4) delay in the receipt of pumps.

North Arcot. The short outlay was Rs. 2284 and is explained as follows:—

Taluk office at Chandragiri. The contractor having failed, his contract was cancelled and work undertaken departmentally, but a difficulty arose in regard to labour which had to be imported from a distance.

Police station at Tiruchanur.
Failure of the contractor who was involved in debt.

Dy Tahsildar's office at Ambur.
Failure of brick kilns

Minor Works & Repairs. The prevalence of fever created difficulty in the transport of labour.

South Arcot. The lapse was Rs 4018 and is explained as follows:—

Submagistrate's office at Tirukoilur. Prevalence of cholera in March 1895 retarded the progress of work.

Taluk office at Kallakurchi and Tindivanam and Sub Registrar's ~~Registration~~ office at Gingee.
The dilatoriness of the contractor.

Minor Works. Partly to dilatoriness on the part of the contractor for the Sub Registrar's office at Vikravandi and partly to an outbreak of cholera at ~~Trichinopoly~~. Tirukoilur

Trichinopoly. The short outlay in this Division was Rs 1940 and is said to be due to the final bill for the Musiri taluk office having been disputed by the contractor.

Madura. The expenditure in this Division was Rs 49,620 against a grant of Rs 72,545, the lapse being Rs 22,925. This is attributed to the failure on the part of the Revenue Department to spend as promised the sum of Rs 20,000 provided for the acquisition of land adjoining Tirumal Naick's palace, and to a lengthy discussion as to the design and specification of the iron girders for the new record room in the same building, in consequence of which the provision of Rs 5000 for the work could not be fully utilised.

12. The total short outlay on "Works" was Rs 64,546 of which Rs 31,105 occurred in Divisions, the balance, Rs 33,441 being the lapse under "Reserve".

This reserve was the accumulation of surrenders made by Executive officers too late in the year to be utilised elsewhere.

13. The expenditure under Establishment amounted to Rs. 5,15,347 against the grant of Rs. 5,42,800 shewing a lapse of Rs. 27,453. The Examiner explains that the short outlay is due to contributions from other funds having been * over-estimated ~~under~~ ~~over estimated~~ - The total expenditure is also liable to modification when the final adjustment on account of the indirect revenue of the Cauvery delta system is carried out in the accounts of the Department.

14 The lapse under Tools & Plant was Rs. 523 and is trifling.

15. There was a decrease of Rs. 43,568 under "Suspense", of which Rs. 36,292 occurred

* Note - Should ~~be~~ apparently be underestimated.

grants for Civil Agency

28 P

under "Stock", and was due to the reduction of stock balances in Divisions. The balance, viz Rs. 7,276, was chiefly under "Stock purchases and sales", "Miscellaneous advances", and "Workshop Manufacture Suspense".

16. 45. Incorporated Local Civil Works.

The budget grant under this head was Rs. 47,000. Additional allotments subsequently sanctioned for incomplete works of the previous year and for new works of the year under review raised the amount to Rs. 54,328 - but of these additional grants, a sum of Rs. 8,353 sanctioned by the Local & Municipal Dept. after the revised estimate had been framed had to be excluded. A further reduction of Rs. 9975 was made by the Govt. of India, and the revised estimate was accordingly fixed at Rs. 36,000. The total expenditure amounted to Rs 47.736, being Rs 736 and Rs 11736 in excess of the budget and revised estimates respectively, and Rs 6592 less than the grant. The outlay of Rs 11,736 in excess of the revised estimate is distributed under departmental heads as shewn below:—

Works	Rs 1272
Establishment	" 4815.
Tools & Plant	" 5649
Total Rs	11,736

17. The excess of Rs 1272 under "Works" is due to expenditure on works whose allotments were excluded from the revised estimate. The excess under "Establishment" and "Tools & Plant" is due to the reduction of the revised estimate by the Govt. of India

18.
45. Excluded Local Civil Works.

The original assignment under this head was Rs 1,82,889. It was subsequently reduced to Rs 1,32,708 by surrenders

from the grants for the Pier and Reclamation Works at Tuticorin.

19. The total expenditure amounted to Rs 1,30,773, or Rs 52,114 and Rs 1935 less than the budget and final grants respectively. The lapse of Rs 1935 on the final grant is distributed as follows:—

Works ...	Rs 123.
Establishment	" 1670.
Tools & Plant	" 142
Total Rs	1935.

20. The outlay in all except the West Coast & Madura Divisions agrees with the grant. In the former there was an excess of Rs 852 and in the latter a short expenditure of Rs 891. A sum of Rs 722 was spent in the former Division without allotment on improvements to the groynes at the Gangolly Port, a work undertaken in emergency. An application

for funds should, however, have been made simultaneously with the commencement of the work. The Supdg Engineer's attention is called to the omission.

The short outlay in the Madura Division was on the residence for the Port officer at Pamban and on "Minor Works". It is explained to be due to (1) remoteness of works & (2) the lateness of the allotment of funds.

21. The lapse under "Establishment" and "Tools and Plant" is due to the exclusion of percentage charges in particular cases.

22. Works in Estates under the Court of Wards. The budget allotment was Rs. 24,378. This was afterwards reduced to Rs. 19,104 by modification of grants. The total expenditure amounted to Rs. 18142, being Rs. 6236 less than the original grant and Rs. 962 less than the final grant. The lapse under "Works" was Rs. 782 and that under "Establishment" Rs. 180. The short outlay under "Works" occurred in the Ganjam and Salem Divisions. In the former the lapse is Rs. 662 according to the Examiner's statement and Rs. 137 as shewn by Executive Engineers' figures. The Supdg Engineer I Circle will ~~[illegible]~~ reconcile the discrepancy. Of the short outlay of Rs. 137 as given in the Executive Engineer's statement, Rs. 126 are attributed to the unsatisfactory arrangements made by contractors employed for repairs to the buildings in the Peddakimedi estate, *viz* Messrs Fletcher and Chase, from whom the work had to be withdrawn. No outlay was incurred in the Salem Division against a grant of Rs. 240, and no mention of it has been made in the statement

submitted by the Supdg Engineer whose attention is called to the matter. The Examiner shews an expenditure of Rs. 184 without allotment in the Vizagapatam Division, while the Executive Engineer shews an outlay of Rs. 226 against a grant of Rs. 226. The Supdg Engineer I Circle will reconcile the discrepancy. The lapse of Rs. 180 under "Establishment" is the result of short expenditure on "Works".

23. The total expenditure under all funds administered by the General Branch amounted to Rs. 23,85,814 against the budget grant of Rs. 26,59,265 and the final grant of Rs. 25,16,212; the lapse in the final grant being Rs. 1,30,398, or 5.2 per cent. During the year 1893-94 the expenditure amounted to Rs. 25,45,299 against the budget grant of Rs. 25,99,642 and the final grant of Rs. 25,24,071; the

grants for Civil Agency Works.

(b) Transfer to the Civil Deptt. of the grant for the Warder's huts at the District Jail Tanjore the execution of which was undertaken by the Jail Authorities.

(c) Transfer of Rs. 39,360 to 43. Provincial Minor Works and Navigation.

(d) Transfer from the Civil Budget of the grant for repairs to the Sea Customs building at Vizagapatam.

(e) Reduction of Rs. 9,905 in the revised estimate made by the Govt. of India in consideration of the progress of expenditure.

9. The total expenditure amounted to Rs. 20,89,910, being Rs. 2,19,090 less than the budget grant and Rs. 1,36,090 less than the final grant. The short outlay of Rs. 1,36,090 is distributed below under departmental heads:—

Works	Rs. 64,546.
Establishment . .	27,453.
Tools & Plant "	523.
Suspense	43,568
Total	Rs. 1,36,090.

submitted by the Supdg Engineer whose attention is called to the matter.

The Examiner shews an expenditure of Rs 184 without allotment in the Vizagapatam Division while the Executive Engineer shews an outlay of Rs 226 against a grant of Rs 226. The Supdg Engineer I Circle will reconcile the discrepancy. The lapse of Rs 180 under "Establishment" is the result of short expenditure on "Works".

23. The total expenditure under all funds administered by the General Branch amounted to Rs 23,85,814 against the budget grant of Rs 26,59,265 and the final grant of Rs 25,16,212; the lapse in the final grant being Rs 1,30,398, or 5.2 per cent. During the year 1893-94 the expenditure amounted to Rs 25,45,299 against the budget grant of Rs 25,99,642 and the final grant of Rs 25,24,071; the

5 The outlay on Works in the

not being required. The matter will be enquired into by the Supdg Engineer. In some Divisions the outlay slightly exceeded the final grant, while in others it fell short by a few Rupees. The total lapse on "Works" is Rs 229 only, and is trifling. 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 on the amount paid as compensation to Military Subordinates on account of quarters

6. 45 Imperial Civil Works

The original assignment under this head was Rs 31,000. This amount was subsequently reduced to Rs 23,800 by the surrender to the Government of India of the grant for constructing a dam across the Valavanar in the Tanjore District and the transfer to the Military Works Dept of the grant for repairs to the Postal and Telegraph buildings at Bangalore. The total expenditure amounted to Rs. 22,382, or Rs. 8,618 and Rs. 1,418 less than the budget and final grants respectively. The lapse of Rs. 1,418 on the final grant is distributed under departmental heads as shewn below:—

Works	Rs. 1,039
Establishment	434.
Tools & Plant	– 55
Total Rs.	1418

7. In the Ganjam and Salem Divisions, the outlay on "Works" exceeded the final grant by Rs. 641 and Rs. 448 respectively, and the excess is reported to be due to outlay incurred on incomplete works of the previous year for which no allotment was necessary under para 102, Chap. III, Vol. II of the P.W. Code. The expenditure in the Architect Division fell short of the revised grant by Rs. 730, and the lapse is explained to be due to savings on completed works. The short and excess outlay in other Divisions is trifling. The total short expenditure on "Works" is Rs. 1,039 of which Rs. 276 lapsed under "Reserve"; there having been no demands against the amount. The lapse under "Establishment" is due to short expenditure on "Works", and to percentages being waived on certain items. The excess outlay under "Tools and Plant" is due to the revised estimate having been fixed at less than the authorized percentage to round off the figures.

8. 45 Provincial Civil Works. The grant assigned in the budget under this head was Rs. 23,09,000. It was afterwards reduced to Rs. ~~26,20,000~~ 22,20,000 by the following modification of grants:—

(a) Transfer to the Agent to the Governor, Vizagapatam, of the grants for Civil Agency Works.

(b) Transfer to the Civil Dept. of the grant for the warder's huts at the District Jail, Tanjore the execution of which was undertaken by the Jail Authorities.

(c) Transfer of Rs. 39.360 to 43. Provincial Minor Works and Navigation.

(d) Transfer from the Civil Budget of the grant for repairs to the Sea Customs building at Vizagapatam.

(e) Reduction of Rs. 9,905 in the revised estimate made by the Govt. of India on consideration of the progress of expenditure.

9. The total expenditure amounted to Rs. 20,89.910, being Rs. 2,19.090 less than the budget grant and Rs. 1,36,090 less than the final grant. The short outlay of Rs. 1,36,090 is distributed below under departmental heads:

Works	Rs.	64.546.
Establishment	"	27.453.
Tools & Plant	"	523.
Suspense	"	43,568
	Total Rs.	1,36,090.

Coimbatore Division exceeded the final grant by Rs. 1797. Of this excess Rs. 1704 are said to have been spent in the Nilgiri Sub Division without the knowledge of the Executive Engineer and under a misapprehension. The attention of the Supdg. Engineer will be drawn to the matter. In the Trichinopoly Division there has been a lapse of Rs. 1,111 hich is attributed to delay in handing over the site for nstructing a well in the ewage farm, Trichinopoly, to savings on completed works, and to the amount reserved or unforeseen works not being worked out. A sum of Rs. 57 69 was spent in the North rcot Division under "Repairs" gainst a grant of Rs. 500, and t is explained that there ere not sufficient estimates utilise the full allotment. t is not clear whether this ant of estimates is due to delay their preparation, or to their grants for Civil Agency Works.

(b) Transfer to the Civil Dept., of the grant for the Warder's huts at the District Jail, Tanjore the execution of which was undertaken by the Jail Authorities.

(c) Transfer of Rs. 39,360 to 43, Provincial Minor Works and Navigation.

(d) Transfer from the Civil Budget of the grant for repairs to the Sea Customs building at Vizagapatam.

(e) Reduction of Rs. 9,905 in the revised estimate made by the Govt. of India on consideration of the progress of expenditure.

9. The total expenditure amounted to Rs. 20,89,910, being Rs. 2,19,090 less than the budget grant and Rs. 1,36,090 less than the final grant. The short outlay of Rs. 1,36,090 is distributed below under departmental heads:—

Works	Rs.	64,546.
Establishment	..	27,453.
Tools & Plant	..	523.
Suspense	..	43,568.
Total	Rs.	1,36,090.

5. The outlay on Works in the Coimbatore Division exceeded the final grant by Rs. 1797. Of this excess Rs. 1704 are said to have been spent in the Nilgiri Sub-Division without the knowledge of the Executive Engineer and under a misapprehension. The attention of the Supdg. Engineer will be drawn to the matter. In the Trichinopoly Division there has been a lapse of Rs. 1,111 which is attributed to delay in handing over the site for constructing a well in the sewage farm, Trichinopoly, to savings on completed works, and to the amount reserved for unforeseen works not being worked out. A sum of Rs. 57 only was spent in the North Arcot Division under "Repairs" against a grant of Rs. 500, and it is explained that there were not sufficient estimates to utilise the full allotment. It is not clear whether this want of estimates is due to delay in their preparation, or to their

Works is, however, susceptible of modification when the adjustment on account of the indirect revenue of the Cauvery Delta System, the figures for which have not yet been furnished by the Board of Revenue, is carried out in the accounts of the year.

2. The total expenditure under all heads amounted to Rs. 23,85,814 against the budget grant of Rs. 26,59,265 and the final grant of Rs. 25,16,212 as shown in the subjoined statement:—

Fund heads.	Budget grant.	Final grant.	Actual expendre.
44 Imperial Military Works	65,000	78,600	76,871
45 Imperial Civil Works	31,000	23,800	22,382
45 Provincial Civil Works	23,09,000	22,26,000	20,89,910
45 Incorporated Local Civil Works	47,000	36,000	47,736
Excluded Local Fund Works	1,82,887	1,32,708	1,30,773
Works in Estates under the Court of Wards ...	24,378	19,104	18,142
Total Rs.	26,59,265	25,16,212	23,85,814

The lapse on the budget and final grants was Rs. 2,73,451 and Rs. 1,30,398 respectively, or 10.3 per cent on the former, and 5.2 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. 65,000. The additional allotments subsequently sanctioned by the Government of India for the works noted * in the margin raised the estimate to Rs. 78,600. The total expenditure during the year amounted to Rs. 76,871 or Rs. 11,871 in excess of the budget grant and Rs. 1729 short of the final grant. The lapse of Rs. 1729 on the final grant distributed under departmental heads is shown below:—

Works	Rs. 229
Establishment	1417
Tools & Plant	83
Total	Rs. 1729

* (a) Minor ordnance Works at Trichinopoly

(b) Substituting asphalte for boarded floors in the West Hill Barracks, Calicut.

(c) Constructing quarters for eleven men of the Army Hospital, Native Corps, Cannanore.

(d) Contribution for water supply at Trichinopoly

5. The outlay on "Works" in the Coimbatore Division exceeded the final grant by Rs 1797. Of this excess Rs 1704 are said to have been spent in the Nilgiri Sub Division without the knowledge of the Executive Engineer and under a misapprehension. The attention of the Supdg Engineer will be drawn to the matter. In the Trichinopoly Division there has been a lapse of Rs 1,111 which is attributed to delay in handing over the site for constructing a well in the sewage farm, Trichinopoly, to savings on completed works, and to the amount reserved for unforeseen works not being worked out. A sum of Rs 57 only was spent in the North Arcot Division under "Repairs" against a grant of Rs 500, and it is explained that there were not sufficient estimates to utilise the full allotment. It is not clear whether this want of estimates is due to delay in their preparation, or to their

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P. W. CURRENT No. 7

Recd: 5.10.95

Enc: 3

is due to Contributions from other funds having been over-estimated, but the amount is liable to slight modification when the accounts are finally closed. The short outlay under Tools and Plant is trifling and calls for no remark.

3. The suspense balances have been reviewed separately and a copy of the review has already been forwarded to you. The decrease under this head has taken place chiefly under "Stock", "Workshops Manufacture Suspense" and Miscellaneous advances.

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Enc: Two

No. 1758 W d/ 13-7-94
" 2821-2 W " 6-11-94
" 2641 C " 29-8-95
" 1119 D " 2-10-95

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KEEP-WITH CURRENT NO.

dated 189 .

E. No. 27.
500—30-7-95.

GOVT. OF MADRAS. } 1895. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS,

Madras, 3 Oct 1895.

OFFICE NOTE No. 3446 D/B

To

W.

Your O.N. No. 2641×b D/ 29.8.95

× sent to CAW on 30-8-95

Herewith two Statements, one shewing by divisions the budget grants, final grants, and actuals expenditure on original works and Repairs, and the other shewing outlay by departmental heads during 1894·95 under all funds administered by the General Branch.

2. The accounts have not yet been finally closed owing to the non-receipt from the Board of Revenue of the figures of indirect revenue of the Cauvery Delta System; but so far as the figures now stand, the actuals under 45. Civil Works, Provincial "Establishment" and "Tools and Plant" fall short of the Revised Estimate by Rs 27453 & Rs 534 respectively. The lapse under Establishment

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Statement shewing the total outlay under all funds adm
by the General Branch by departmental heads for the year 1894-95

Fund and Finance heads	Original Works	Repairs	Establishment	Tools and Plant	Suspense	Total
1	2	3	4	5	6	7
44. Military Works.						
Imperial	16,509	46,862	12,683	817	"	76,87
45. Civil Works.						
Imperial	4,634	13,557	3,936	255	"	22,38
Provincial	1247,441	326,913	616,347	43,777 46300	-43,568	20,89,91
Local	4,906	25,337	8,469	9,024	"	47,73
Excluded Local Funds	110,831	8,408	11,089	445	"	1,30,77
Court of Wards	8,853	5,897	3,392	"	"	18,142

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P. W. ACCOUNTS

No. 2641 C.

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Madras, 29 August 1895.

OFFICE NOTE.

From W

To C

Please verify the figures in the accompanying statement and submit a separate statement showing the total outlay under all funds administered by the General Branch arranged by Departmental heads any difference between the revised estimate and the actuals under Provincial Establishment, Tools and Plant and suspense

being

(45—1,000—11-8-93.)