

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.

1255

Press

~~MIS.~~

245-246

Dated

15. 8. 1870

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Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
15th August 1870.*

No. 245. Read the following Proceedings of the Madras Government in the
Public Works Department:—

Passing orders on the letter from the Controller
of Public Works Accounts, submitting the
Annual Appropriation and Outlay Accounts
of Imperial and Local Funds for 1869-70. (Here enter 12th July 1870, No. 1,674.)

No. 246. ORDER THEREON, 15th August 1870, No. 1,255.

Local Funds, No. 9.
Account.

COMMUNICATED to the Board of
Revenue, in continuation of G. O.,
No. 3,038, dated 25th November 1869.

2. The suggestions made by the
Controller of Public Works Accounts in paragraph 27 of his letter, recorded in the
foregoing Proceedings, are calculated to ensure the profitable expenditure of
Grants from Local Funds, and prevent irregular outlay. The Board of Revenue
will report as to the expediency of their adoption.

3. With reference to the remarks in paragraph 8 of the above Proceedings,
the special attention of the Board of Revenue will be drawn to the orders conveyed
in G. O., No. 24, dated 5th February 1870.

4. Adverting to paragraph 9 the Board will report when the Government
may expect to receive the information
called for in the orders marginally noted,
and which are referred to in the Board's
Proceedings of the 28th April 1870.

18th March 1870, No. 98.
23rd April „ „ 95.

(True Extract.)

(Signed) H. E. STOKES,
Under-Secretary to Government.

To the Board of Revenue, with Proceedings Public Works Department, No. 1,674.
„ the Public Works Department.

Exd. F. R. Bantleman.

Appropriation and Outlay of Imperial and Local Funds for 1869-70.—Public Works Proceedings on these accounts, communicated to the Board of Revenue, with orders thereon.

AUGUST.
Nos. 245-246.

Obdt. of 1870: SUBDEPT.
REVENUE.
To
THE BOARD OF REVENUE.
Rs., &c., &c.
Dated August, 15th.
Recd.
G. O., 15th August 1870, No. 1,255.

*Proceedings of the Madras Government, Public Works Department,
12th July, 1870.*

No. 182. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 22nd June 1870, No. 543:—

I HAVE the honour to forward, for the consideration of Government, the Annual Appropriation and Outlay Accounts, Imperial and Local for the year 1869-70.

2. The original Imperial grant for the year, as passed in the Orders of the Government of India on the Budget Estimate of this Presidency, was Rs. 99,44,200. This was reduced, early* in April 1869, by two lacs, and the diminished assignment of Rupees 97,44,200, with which the Budget Registers of this office were opened in accordance with the instructions of the Accountant-General of the Public Works Department, was distributed as follows:—

Heads.	New Works.	Repairs.	Total.
	RS.	RS.	RS.
Military	8,18,000	1,82,000	10,00,000
Civil Buildings	13,25,840	1,10,000	14,35,840
Agricultural, Ordinary	5,35,000	14,00,000	19,35,000
Do. Extraordinary	12,00,000	...	12,00,000
Communications	11,81,050	9,30,000	20,61,050
Miscellaneous Public Improvement	53,830	30,000	83,830
Establishments { Ordinary	...	...	15,04,250
{ Extraordinary	...	...	2,85,000
Tools and Plant { Ordinary	...	...	55,000
{ Extraordinary	...	...	15,600
State outlay on Guaranteed Railways	...	...	1,04,200
Do. in connection with the Madras Irrigation and Canal Company	...	...	65,000
Total .			97,44,200

3. During the year further reductions, amounting in the aggregate to Rupees 14,70,000, were made under the Orders of the Government of India, and the following distribution of the balance of Rupees 82,74,200 received the sanction of Government in their Proceedings of the 30th November 1869, No. 3,783:—

Heads.	New Works.	Repairs.	Total.
	RS.	RS.	RS.
Military	5,85,950	1,82,000	7,67,950
Civil Buildings	12,01,416	77,500	12,78,916
Agricultural, Ordinary	3,12,570	10,00,000	13,12,570
Do. Extraordinary	12,00,000	...	12,00,000
Communications	8,72,126	7,31,000	16,03,126
Miscellaneous Public Improvement	1,19,138	9,000	1,28,138
Establishments { Ordinary	...	...	14,84,280
{ Extraordinary	...	...	2,85,000
Tools and Plant { Ordinary	...	...	55,000
{ Extraordinary	...	...	15,000
State outlay on Guaranteed Railways	...	...	1,04,200
Do. in connection with the Madras Irrigation and Canal Company	...	...	40,020
Total...			82,74,200

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4. In December* last, the Government, finding that a large expenditure on Talook Cutcheries and Subsidiary Jails required adjustment by specific appropriations of funds, and that such adjustment could not possibly be effected by means of ordinary savings to be reported at the close of the year, ordered the suspension of operations on all New Works other than Agricultural Extraordinary. Later still (i.e., on the 24th† February 1870) the Government directed the stoppage of outlay on "Tools and Plant, Ordinary," and augmented‡ the assignment under that head by Rupees 27,000, in order, first, to provide from that source for probable losses in the working of the Presidency and Dowlaishweram Workshops; and, secondly, to make good the estimated short debits to Extraordinary Agricultural Works under the operations of the orders of the Accountant-General communicated in that Officer's letter, No. 224, dated 16th February 1870. At the same time, the Government increased the grant for "Establishments, Ordinary," by Rupees 1,10,000, of which Rupees 20,000 represented the amount previously withdrawn in the belief that the actuals of the year under Establishments would be less than the Budget provision, and the balance (Rupees 90,000) was the estimated short debit to Extraordinary Agricultural Works under the orders of the Government of India recorded in Public Works Proceedings of the 24th February 1870, No. 621.

5. Having, towards the close of the year, ascertained the items of expenditure which had not been covered by specific appropriations, the Government sanctioned various transfers of funds, taking all of which into account, as well as the appropriation of Rupees 70,000 from the loan of two lacs of Rupees for the extension of the Northern Canal, the Public Works grant of Rupees 83,44,200, Ordinary and Extraordinary, stood classified as follows on the 31st March last:—

Heads.	New Works.	Repairs.	Total.
	RS.	RS.	RS.
Military ...	5,72,989	1,85,227	7,58,216
Civil Buildings ...	11,35,412	80,641	12,16,053
Agricultural, Ordinary ...	2,44,204	10,94,344	13,38,548
Do., Extraordinary ...	12,00,000	...	12,00,000
Communications, Ordinary ...	7,57,927	7,44,718	15,02,645
Do., Extraordinary ...	70,000	...	70,000
Miscellaneous Public Improvement ...	1,32,826	4,912	1,37,738
Establishments { Ordinary ...	...	...	15,91,280
{ Extraordinary ...	...	...	2,85,000
Tools and Plant { Ordinary ...	...	...	82,500
{ Extraordinary ...	...	...	15,000
State outlay on Guaranteed Railways ...	...	...	1,04,200
Do. in connection with the Madras Irrigation and Canal Company ...	...	...	40,020
Total...			83,44,200

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6. Against this grant, the outlay was Rupees 78,62,180, deducting from which Rupees 13,993 (under Ordinary) on account of decrease in Stock Balances, and adding Rupees 12,063* of the charges to Profit and Loss, the net expenditure was Rupees 78,60,150, as shown in the following abstract:—

Heads.	NEW WORKS.		REPAIRS.		TOTAL.	
	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.
	RS.	RS.	RS.	RS.	RS.	RS.
Military ...	5,72,989	5,63,626	1,85,227	1,83,110	7,58,216	7,46,736
Civil Buildings ...	11,35,412	11,08,146	80,641	1,01,081	12,16,053	12,12,227
Agricultural, Ordinary ...	2,44,204	2,29,438	10,94,344	10,72,519	13,38,548	13,01,957
Do., Extraordinary ...	12,00,000	9,72,046	...	...	12,00,000	9,72,046
Communications, Ordinary ...	7,57,927	7,39,617	7,44,718	7,41,085	15,02,645	14,83,702
Do., Extraordinary ...	70,000	35,155	...	...	70,000	35,155
Miscellaneous Public Improvement ...	1,32,826	1,32,753	4,912	4,763	1,37,738	1,37,516
Total for Works...	41,13,358	37,80,781	21,09,842	21,08,558	62,23,200	58,89,339
Deduct. —Decrease in Stock Balances (Rs. 13,993), and add charges under "Profit and Loss," (Rs. 12,063).—Net reduction...						1,930
Balance ...					62,21,200	58,87,409
Establishment { Ordinary ...	...	...	...	...	15,91,280	15,76,201
{ Extraordinary ...	...	...	...	...	2,85,000	2,00,996
Tools and Plant { Ordinary ...	...	...	...	...	82,500	80,182
{ Extraordinary ...	...	...	...	...	15,000	3,570
State outlay on Guaranteed Railways ...	...	...	...	...	1,04,200	71,722
Do. in connection with the Madras Irrigation and Canal Company ...	...	...	...	...	40,020	40,000
Grand Total...					83,44,200	78,60,150

7. Looking to the large reductions in the Public Works Budget grant, which were rendered necessary by the exigencies of the service, nothing would be gained by a comparison of the original allotments with the actuals of the year. Indeed, such a comparison is not necessary under the Circular of the Accountant-General of the Public Works Department, No. 5, dated 15th February 1870, which requires that the actuals shall be compared with the reduced assignments in the Annual Appropriation and Outlay Account.

8. On reference to the item "Military," the Government will observe that the outlay on Original Works fell short of the grant by Rupees 9,363, which represents small savings on numerous Minor Works. The grants for Major Works were well worked up to, and so was also the allotment for "Repairs Military," which, with the exception of Rupees 2,117, was profitably expended during the year.

9. Under "Original Works, Buildings," the outlay was less than the available funds by Rupees 27,266, of which about Rupees 8,000 represent savings

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on petty works, and Rupees 10,635 the amount recovered in 1869-70 from the previous year's outlay on the purchase of land required for the proposed General Post Office at Madras. Under the rules in force in this Presidency (see Circular No. XXXII., dated 7th October 1865) the amount of this recovery from an unfinished work was deducted from the total expenditure on New Works under "Civil Buildings," the net outlay only on which appears in the accounts. The other items of short expenditure which require notice are those appertaining to Police buildings, on some of which portions of the modified Budget allotments remained unutilized at the close of the year, and the Lunatic Asylum at Calicut, in which there was a saving of Rupees 2,388. Turning to the head "Repairs, Civil Buildings," the accounts show an excess expenditure over grant of Rupees 5,440, on account of repairs to Government House, etc., undertaken in pursuance of the Orders of the 4th March 1870, No. 704, but that excess is more than made good by savings on Original Works under the same head of service.

10. A comparison of the actuals under "Original Works Agricultural, Ordinary," with the allotment for that head of service, shows a short outlay of Rupees 14,766, the whole of which represents savings on the grants for petty works. It will be seen on a reference to the schedules that the assignments for Major Works were well worked up to. As regards "Repairs, Agricultural," the expenditure fell short of the available funds by Rupees 21,825, the saving having occurred chiefly in the following districts:—

Districts.	Grant.	Outlay.	Saving.
	RS.	RS.	RS.
Nellore ...	31,380	24,085	7,295
Cuddapah ...	28,645	23,923	4,722
South Arcot ...	80,000	76,998	3,002
Tanjore ...	1,20,000	1,15,860	4,140

11. The short expenditure in these districts is attributable to the following causes:—

- I.—Difficulty of procuring a sufficiency of labour.
- II.—Existence of water in tanks up to a very late date.
- III.—Insufficiency of credits afforded to Range Officers.
- IV.—Savings on completed works.
- V.—Failure of Contractors to keep to their engagements.

12. Against an allotment of Rs. 12,00,000 for works classed under Agricultural Extraordinary, the total outlay amounted to only Rupees 9,72,046, or less

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than the available funds by Rupees 2,27,954. The causes which operated in producing this short expenditure are noted below opposite to the various items:—

Districts.	Works.	Short outlay.	Remarks.
		RS.	
Godavery ...	Akeed Canal ...	4,273	This is a saving upon the sanctioned estimate.
Do. ...	Gannaveram Aqueduct ...	1,112	The plastering could not be commenced until after the rainy season; hence the provision in the estimate under this head was left unspent.
Do. ...	Widening and improving the Samal-cottah Canal.	20,246	Great difficulty was felt in curing labour owing to the prevalence of sickness along the canal.
Do. ...	Aqueduct across the Cowsica Drain.	4,000	No outlay was incurred, as the estimate was under preparation.
Do. ...	Extension of Irrigation from the Ellore Canal.	12,363	The excavation of the Pundicodu Drain was delayed by the high state of the Colair Lake.
Do. ...	Works for the Cross Drainage of the Ellore High Level Canal.	7,671	The construction of the extra under tunnel near Bheemadole was in abeyance.
Do. ...	Extension of Irrigation in the Western Delta.	12,091	This saving is due to the estimates for some of the works not having been sanctioned by higher authority.
Madras ...	Water-Supply Project ...	9,204	Insufficiency of labour.
Do. ...	Chembrumbaukam Tank Project ...	26,200	Government ordered this work to be stopped as an extraordinary one, and directed the improvements to be confined to rendering the present tank safe.
Tanjore ...	Regulating works at the Vennaur, etc.	24,709	The estimates for these works were not ready in 1869-70, and the small outlay that was incurred represents the cost of materials collected under the authority conveyed in G. O. of the 10th December 1869, No. 3,882.
Do. ...	Regulating works for the improvement of the River Cauvery.	7,355	The late freshes in the river prevented the works being commenced in time to allow of the expenditure of the entire grant.
Do. ...	Cost of conveying stones from Trichinopoly to the Lower Anicut.	5,931	The short outlay on this item is owing to the freshes in the Cauvery having been too low at intervals for the passage of boats; hence it was not practicable to convey the full quantity of stone to the Lower Anicut.
Tinnevely ...	Streevigoontam Anicut Project ...	56,199	The Contractor employed upon this work failed to carry out his engagement owing to a sudden outbreak of cholera, which caused a panic amongst the labourers. Work was also much retarded by rain, and by the river being unusually high during March.

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Districts.	Works.	Short outlay.	Remarks.
		RS.	
Kistna	Sloping down the bank of the Main Canal from the southern flank of the Anicut, and enlarging the head of the Main Canal from Seetanagarum to Dooggerallah.	6,298	The constant and necessary presence of water for irrigation obstructed the execution of these works.
Do.	Enlarging, extending, and improving the channels in the Masulipatam section of the Kistna Delta.	1,352	
Do.	Excavating an Irrigation Channel on the west side of the Masulipatam Canal from the 13th mile to Aukoomarloo.	6,394	
Do.	Enlargement and improvement of Ryves' Channel and its branches, and construction of the necessary masonry works.	3,475	
Do.	Irrigation Channel on the east side of the Masulipatam Canal from the Pullairoo at Pamarru.	1,858	Alterations in design now under consideration checked progress, and have now stopped execution altogether.
Do.	Extending the Commamoor Channel with subsidiary works.	4,977	
Do.	Extension of Irrigation under the Polerazucodu branch of the Pullairoo.	5,000	The estimates for these two works have not yet been sanctioned.
Do.	Irrigation Channel from the 9th mile of the Bantoomilly Channel to the Sataloor, etc., villages.	4,000	

13. Turning now to "Communications, Ordinary," the accounts show a short expenditure, as compared with allotment, of Rupees 18,310, which occurred chiefly on the following items:—

	RS.
VIZAGAPATAM DISTRICT.—Pettah Ghaut Road	2,355
Do. —Constructing Roads, and clearing Jungle in the Jeypore Country	3,398
NELLORE.—Great Northern Road	5,640
MALABAR.—Cooltangady Bridge	1,586
SOUTH CANARA.—Sannoor Bridge	3,731

14. Looking to the peculiar nature of the country in which the first two works* are situated, and the difficulty which is experienced in obtaining labour, it is impossible to work closely up to the grants of the year. As regards the remaining three items, the unexpended balances shown against them would, it is believed, have been utilized by Government but for claims which it was anticipated would arise towards the close of the year on account of work executed, but not paid for up to the date of the suspension order of the 28th December 1869, No. 4,015. Upon "Repairs, Communications," the expenditure was Rupees 44,085, which, contrasted with the modified grant, shows a saving of Rupees 33, calling for no remark.

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15. The allotment from the loan of two lacs of Rupees for the extension of the Northern Canal (classed under Communications, Extraordinary) was Rupees 70,000, as per G. Os., Nos. 582-A. and 940, dated 19th February and 4th April 1870, respectively, but it is necessary to remark that that appropriation has not yet received the formal sanction of the Government of India. Against this allotment, the outlay exhibited in the accounts is Rupees 35,155, the short expenditure being attributable to the suspension of operations by Government, pending the receipt of definite information regarding the financial position of the Canal Fund, and of a more reliable estimate of the cost of the proposed extension. No charge has been made on account of the Public Works Establishment employed on this work, as my letters* to Government, soliciting instructions upon this point, still remain unreplyed to.

16. Under "Miscellaneous Public Improvement," the grants under "Original Works" and "Repairs" were well worked up to, the results of the year's operations showing a saving of only Rupees 73 on the former, and Rupees 149 on the latter head.

17. The distribution of the grant and outlay under "Establishment, Imperial," is noted below—

	Grant.	Outlay.
	RS.	RS.
Ordinary	15,94,280	15,76,201
Extraordinary	2,85,000	2,00,996

18. Under "Ordinary," there is a saving of Rupees 18,079, the non utilization of which, by transfer to other heads of service, is owing to the difficulty experienced in accurately estimating during the year the charges to Establishments on account of Agricultural, Extraordinary, and Local Funds, respectively. In their Proceedings of the 30th November 1869, No. 3,783, the Government withdrew a

sum of Rupees 20,000 from the ordinary grant, and transferred it to works;†

but as it was subsequently believed that the ordinary grant for Establishments could not bear this large reduction, the amount withdrawn was retransferred† to the

head of service from which it had been diverted. Contrasting the grant for Establishments Extraordinary with the actuals of the year, there is a short outlay of Rupees 84,004, which is owing to the debits to this head having been calculated on the principles laid down in the orders of the Government of India recorded in Public Works Proceedings of the 24th February 1870, No. 621.

19. As regards "Tools and Plant," the grant under which was Rupees 97,500, (namely, Rupees 82,500 under "Ordinary," and 15,000 under "Extraordinary,")

	RS.	
Actual outlay	80,188.	the accounts of the year show a saving
Do. do.	3,570.	of Rupees 2,312§ on the former, and
		Rupees 11,430|| on the latter head. The

first of these is trifling, as compared with the assignment, and calls for no further remark. The second item of short expenditure is attributable to the circumstances of the charge to "Tools and Plant" under Extraordinary representing the actual

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cost of tools, etc., purchased for Extraordinary works, and not, as was originally intended, the share* of the total outlay under this head calculated with reference to the proportion which the expenditure on Extraordinary works bears to the aggregate Imperial outlay on works under all heads.

20. Taking the entire expenditure on Public Works proper according to the division given in the table at the end of the Annual Budget Orders of the Government of India, and contrasting the outlay with the modified grants, the following results are arrived at:—

Heads.	Grant.	Outlay.	Less than Grant.	More than Grant.
<i>Ordinary.</i>	RS.	RS.	RS.	RS.
Military	7,58,216	7,46,736	11,480	.....
Agricultural, Ordinary... ..	13,38,548	13,01,957	36,591	.....
Other services, including Establishments and Tools and Plant	45,33,216	44,89,834	43,382	.....
Profit and Loss ... ..	.....	7,864	.....	7,864
Total... ..	66,29,980	65,46,391	91,453	7,864
Decrease in Stock Balance ... ..	.....	.....	1,05,416	.....
Deduct more from less ... ..	.....	.....	7,864	.....
Net saving ... ..	.....	.....	97,582	.....
<i>Extraordinary.</i>				
Agricultural, including Establishments and Tools and Plant	15,00,000	11,76,612	3,23,388	.....
Communications	70,000	35,155	31,845	.....
Profit and Loss ... ..	.....	4,199	.....	4,199
Total... ..	15,70,000	12,15,966	3,58,233	4,199
Deduct more from less ... ..	.....	.....	4,199	.....
Net saving ... ..	.....	.....	3,54,034	.....

21. It will be seen from the above that there has been no excess over any one of the divisions of the Public Works assignment, but that, on the other hand, there has been a saving of Rupees 97,582 under the Ordinary, and Rupees 3,54,034 under the Extraordinary grants for the year.

22. The books of this office opened with a balance of Rupees 77,561-14-7 to the debit of Civil Officers on the 1st April 1869. During the year further advances, to the extent of Rupees 2,75,766-1-9, were made, thus increasing the amount to be accounted for by Civil Officers to Rupees 3,53,331. The total amount adjusted has been Rupees 3,03,943, and measures will at once be taken for calling upon the officers against whom there are balances remaining unaccounted for to refund those balances into the Government Treasuries in accordance with the provisions of paragraph 12 of the Orders of Government of the 24th December 1869, No. 4,008, and to apply for fresh advances from specific allotments from the Public Works assignment of the current official year to admit of the prosecution of works left unfinished at the close of 1869-70.

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23. The charges under "Profit and Loss" in 1869-70 amounted in the aggregate to Rupees 12,063,* details of which, as contrasted with the debits under the same head in the accounts of the four preceding years, are given below:—

Items.	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.
	RS.	RS.	RS.	RS.	RS.
Loss of Cash	491	1,565	139	104	5,112
Loss of Stock	4,700	269	7,398	633	1,590
Depreciation of Stock	1,216	14,098	1,008	9,305	2,275
Value of Stock used in previous years but not charged to works ... ..	.....	419	8,132	1,963	.....
Irrecoverable advances	4,118	.....	.....	3,121	1,384
Expenditure not properly accounted for and overcharges in account	1,783	.....	1,805	68	835
Legal Expenses ... ..	.....	.....	.....	.....	791
Petty Items	2	.....	242	56	76
Total	12,310	16,351	18,724	15,250	12,063

24. The total State outlay in connection with Guaranteed Companies was Rupees one lac, eleven thousand, seven hundred and eighty-six distributed as follows, being less than the grants† by Rupees thirty-two thousand, four hundred and thirty-four.

Companies.	ESTABLISHMENTS.		LAND.		TOTAL.	
	Grant.	Outlay.	Grant.	Outlay.	Grant.	Outlay.
	RS.	RS.	RS.	RS.	RS.	RS.
Railway Companies	65,200	62,430	39,000	9,292	1,04,200	71,722
Madras Irrigation and Canal Company	29,000	28,267	11,020	10,054	40,020	40,064
Civil Department ... ..	.....	1,743	.....	.....	.....	.....
Total... ..	94,200	92,440	50,020	19,346	1,44,220	1,11,786

25. The saving of Rupees 32,434 occurs chiefly on the item of "Land" under Railways, and this short outlay would have been reduced by Rupees 19,000 if the amount surrendered in the "Regular Estimate" for 1869-70, had been available for transfer to other Presidencies requiring larger allotments under this head or service.

26. The Budget allotment from Local Funds was Rupees 23,84,850, to which further assignments, amounting in the aggregate to Rupees 7,16,945, were added during the year, thus increasing the available funds for expenditure by Public Works Officers to Rupees 31,01,795, against which the actual outlay was Rupees 22,78,205, or less than the total grant by Rupees 8,23,590, as shown in the following statement:—

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Description of Funds.	ORIGINAL WORKS.			REPAIRS.			ESTABLISHMENT.			TOOLS AND PLANT.			TOTAL.		
	Grants.	Outlay.	More than grants.	Grants.	Outlay.	More than grants.	Grants.	Outlay.	More than grants.	Grants.	Outlay.	More than grants.	Grants.	Outlay.	More than grants.
District Road	16,54,005	11,22,747	...	...	...	...	...	...	...	...	...	...	...	...	...
Jungle Conservancy do.	8,652	14,213	5,561	...	...	...	...	...	...	...	...	...	...	...	...
Educational do.	99,971	75,739	...	...	...	...	...	...	...	...	...	...	...	...	...
Canal do.	21,612	2,102	...	...	...	...	...	...	...	...	...	...	...	...	...
Natural Grass do.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
In panchayat do.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bunglow Fee do.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Fort do.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Endowment do.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Lungerkannah do.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	18,94,007	12,87,131	5,561	6,13,431	7,58,041	5,93,973	...	...	...	...	...	...	...	...	...
Short outlay	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

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27. The causes which led to this short outlay appear to be very similar to those explained in paragraph 17 of my report on the Appropriation and Outlay Account for 1868-69; but as Government have recently ordered that grants to be hereafter made from Local Funds during an official year shall be restricted to such sums as, after consultation with the Officers of this Department, Collectors may be of opinion can be advantageously laid out in the remaining working season, it is probable that future unexpended balances from Local Fund allotments will be smaller than heretofore. If, in addition to this precaution, excessive Budget assignments to New Works are avoided, and the orders communicated in the Circular of the Government of India, No. 90, dated 14th October 1869, under which no appropriations can be made in the Budget for Imperial Works, the estimates for which have not previously been sanctioned by competent authority, be now declared applicable to Local Fund Works of all classes, the annual Local Fund Budget Estimate would at once become such a reliable indication of the actual course of expenditure as is desired, and as it is intended to serve. The Officers of this Department would then have before them, at the close of one official year, a complete programme of the contemplated Local Fund outlay in the next, and, unfettered by any restrictions beyond the limit of expenditure prescribed in the Budget Estimate, with reference, not only to the probable receipts from each source of income, but also to the labour market, and the capabilities of the sanctioned Public Works Establishment, they would be in a position to arrange for the profitable employment of the funds placed at their disposal, and all irregular outlay (i.e., outlay without a sanctioned estimate) would at once cease.

28. It is necessary for me here prominently to bring to notice that the following items of expenditure on Famine Relief Works from other than Public Works Funds, which appeared in the Civil Accounts of 1868-69 and 1869-70 as debits to the Public Works Department, have not yet been finally disposed of:

	In the Accounts of 1868-69.	Rs.
Nine Districts	...	4,05,236
Madura District	...	1,344
South Arcot do.	...	279
Cuddapah do.	...	56,736
Godavery do.	...	7,045
North Arcot do.	...	55,999
Madras do.	...	14,701

29. The item entered under 1868-69 was brought into my accounts for that year, as a part of the Public Works expenditure, but the amount, namely, Rs. 4,05,236,† was provisionally debited by the Accountant-General of the Public Works Department to Local Funds, and thus kept out of the year's Imperial charges. Detailed statements of this expenditure were submitted to Government

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with my letter of the 23rd December 1869, No. 1,848, and the Government of India having subsequently inquired* of this Government whether there was any objection to the amount in question being debited to Local Funds, instead of being adjusted as a charge against the past or current official years, as would otherwise have to be done, the matter was referred† to the Board of Revenue for report, and, up to date, no further orders have been passed.

30. As respects the items under 1869-70, details of the first five of which were furnished in the statements submitted with my letters of the 9th April and 14th May 1870, Nos. 75 and 307, respectively, no orders have yet been passed by Government upon the references made by this office in regard to the adjustment of the outlay.

31. A statement showing the particulars of the remaining item under 1869-70 will shortly be laid before Government.

32. In conclusion, I would observe that this office has exercised the most watchful care over expenditure during the past official year, and has promptly reported all unauthorized outlay, and suggested means whereby to adjust expenditure not covered, in the first instance, by specific allotments of funds. In those cases in which outlay has fallen short of the available funds, all the information forthcoming in this office to account for the savings has been afforded in the present report, and seeing that out of a total assignment of Rupees 83,44,200 from Imperial Funds, only Rupees 4,84,050 have lapsed, and that, of this amount, only Rupees 97,582

appertain to the ordinary grant for Public Works proper, and the remainder to Guaranteed‡ Companies and Extraordinary§ works, I trust that the financial results of the year's operations will be regarded as satisfactory.

No. 183.

ORDER THEREON, 12th July 1870, No. 1,674.

ACCOUNT, No. 11.

With this letter the Controller of Public Works Accounts submits the Annual Appropriation and Outlay Account for the year 1869-70.

2. The original Imperial grant assigned to the Madras Presidency in the Proceedings of the Government of India, recorded in the Orders marginally noted; G. O., No. 791, dated 11th March 1870, was Rupees 99,44,200, from which amount Rupees 16,70,000 were subsequently taken to effect reductions ordered by His Excellency the Governor General in Council, thus diminishing the allotment to Rupees 82,74,200, which was supplemented late in the year by an appropriation of Rupees 70,000 from the loan of two lacs of Rupees specially sanctioned for the extension of the Northern Canal. The sum then available for expenditure during the year amounted to

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Rupees 83,44,200, and on the 31st of March last stood classified as follows:—

Ordinary.		RS.
Military	...	7,58,216
Other services, to include Civil Buildings, Communications, and Miscellaneous Public Improvement	...	28,56,436
Agricultural	...	13,38,548
Tools and Plant	...	82,500
Establishments	...	15,94,280
Total Ordinary...		66,29,980

Extraordinary.		RS.
Agricultural	...	12,00,000
Communications	...	70,000
Tools and Plant	...	1,000
Establishments	...	2,85,000
Total Extraordinary...		15,70,000

Guaranteed Companies.		RS.
Railway	...	1,04,200
Madras Irrigation and Canal Company	...	40,020
Total Guaranteed Companies...		1,44,220
Grand Total...		83,44,200

3. The expenditure against the modified Imperial grant, as thus classified, was Rupees 78,60,150, as shown below:—

Ordinary.		RS.
Military	...	7,46,736
Other services, to include Civil Buildings, Communications, and Miscellaneous Public Improvement, after adding charges to Profit and Loss, and deducting decrease in Stock Balances	...	28,27,316
Agricultural	...	13,01,957
Tools and Plant	...	80,188
Establishments	...	15,76,201
Total Ordinary...		65,32,398

Extraordinary.		RS.
Agricultural, including charges to Profit and Loss	...	9,76,245
Communication	...	35,155
Tools and Plant	...	3,570
Establishments	...	2,00,996
Total Extraordinary...		12,15,966

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<i>Guaranteed Companies.</i>	<i>RS.</i>
Railway	71,722
Madras Irrigation and Canal Company	40,064
Total Guaranteed Companies...	1,11,786
Grand Total...	78,60,150

4. Contrasting the outlay with the modified Imperial grant, there was a total short expenditure under all heads of Rupees 4,84,050, as noted below.

	<i>RS.</i>
Ordinary	97,582
Extraordinary	3,54,034
Guaranteed Companies	32,434

5. Taking into consideration the fact that the short outlay on Extraordinary Agricultural Works arose from causes scarcely under control, and that, notwithstanding the difficulty of working closely up to allotments, the expenditure on the ordinary grant under all heads fell short, in the aggregate, of the available funds by only Rupees 97,582, the result appears to be satisfactory. The causes of short expenditure, wherever it occurred, are explained at length in the Controller's report, and it is with satisfaction that the Government note that, while the Budget rules and the restrictions laid down by the Government of India were rigidly adhered to, there has been no excess outlay over the allotment under any head of service.

6. The total sum rendered available from Local Funds during the year for expenditure by Public Works Officers was Rupees 31,01,795, against which the outlay was Rupees 22,78,205, leaving an unexpended balance of Rupees 8,23,590. This short expenditure is attributed to (1) excessive Budget appropriations, (2) unduly large allotments for works sanctioned at a late period of the year, and (3) delays in the preparation of estimates of works for which funds had been allotted.

7. The Government have recently issued orders* to prevent the appropriation during the year of larger allotments from Local Funds than are likely to be profitably employed, and, as the Controller's suggestions in paragraph 27 for the better regulation of these allotments are worthy of attention, they will receive consideration in the Revenue Department.

8. Although in paragraph 12 of their Proceedings of the 24th December 1869, No. 4,008, the Government called the attention of Civil Officers to the necessity for submitting the accounts of their expenditure from advances made to them from the Public Works assignment of the year in time to allow of that expenditure being adjusted within the same year, or the balance not likely to be laid out to be utilized, the Government regret to observe that a sum amounting to Rupees 26,403, from the advances made to Civil Officers has been allowed to lapse.

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9. The subject of paragraphs 28 and 29 is at present under the consideration of Government.

(True Extract)

Colonel, R.E.,

Colonel, R.E.,

Secretary to Government.

To the Controller of Public Works Accounts.
To Superintending Engineers.
Major R. B. Kennedy.
To the Revenue Department.
Public, etc., Departments.
Military Department.
Assistant-General.

5 April 70 in 24/5
 1 May — 17 22
 23 April — 95 22
 5 March — 98 22
 9 August 69 — 289/221
 10 July — 217/229
 22 May — 557/52

25 November 69 — 292/94
 December — 12 22

Received 15 Aug 70

Resume

GOVT. OF MADRAS
 PUBLIC WORKS.

TO
 THE CONTROLLER OF PUBLIC WORKS
 ACCOUNTS.

Dated July 1870.

Recd. *10th* Encl.

G. O., 12th July 1870, No. 1,674.

For 100-163

Appropriation and Outlay Account for
 1869-70. — Passing orders on the letter from
 the Controller of Public Works Accounts
 submitting the Annual Appropriation and
 Outlay Accounts of Imperial and Local
 Funds for 1869-70.

C. 10 Aug 70 12

Received

Revenue Department.

No. 1255. Trans. Secy. P. W.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date 15th August 69.

Read the following.

No. of Govt. in the P. W. Dept.
 dated 12th July 1870. N. 1674
 Order in Council
 dated 15th August 69.

Communicated to the
 Board of Revenue in con-
 tinuation of G. O. N. 3038
 dated 25th Nov. 1869.

2. At the suggestion made
 by the Controller of Public
 Works Accounts in para.

27 of his letter recorded
 in the foregoing Proceeding
 will effectually ensure
 the profitable expenditure
 of grants from local
 funds, [this is followed by]

the Governor in Council
 approves of their adoption,

J. D. S.

Mr. Messrs. Messrs.
 that the [unclear] fund
 should carry on its
 balances. I shall ask
 the [unclear] for

The [unclear] will be sent
 as to the [unclear]
 of them [unclear]

And

And direct that they be
carefully attended to
in the preparation of
the Annual Budget
Estimate.

3. With reference to the
remarks in para 8 of
the above Proceedings,
the special attention of
the Board of Revenue
will be drawn to the
Orders conveyed in G.O.
No 24 dated 5th Feb 74 1870.

4. According to para 9,
the Board will report
when the Gvt may expect
to receive the information
called for in the orders
marginally noted & which
are referred to in the Board's
Proceedings of the 28th April
1870.

110

18 March 1870. 11098

23rd April 11095

11. Letter B. & C. with O. O. D. 1674 Dec 1874
21. O. O. D. 1674

11

11

17/10/1912
H. H. H. H.
17/10/1912

Disputes

4

1000

C. 10. 10/10/12 R. 12

6