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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Proceedings of the Madras Government, Public Works Department, 16th November 1875.

No. 398. Read the following endorsement of the Controller of Public Works Accounts, dated 11th October 1875 :—

REPORT ON THE APPROPRIATION ACCOUNTS FOR 1874-75.

Irrigation Branch.

Extraordinary.—The budget grant under Extraordinary was Rupees 8,00,000, including the refund of Rupees 1,00,000 from Ordinary on account of the Madras Water-Supply Project, and including a provision of Rupees 1,615 for expenditure in England. The Government of India, in their orders on the Madras Budget, fixed Rupees 25,000 as the budget grant for expenditure in England under Extraordinary, which sum, however, was distributed by the Local Government* between Extraordinary Rupees 1,615, and Ordinary Rupees 23,385. Thus the net allotment for expenditure in India was Rupees 7,98,385, and the outlay against that allotment Rupees 7,18,032.

* G.O., No. 1,358, dated 21st May 1874.

Taking into account the refund of Rupees 1,00,000 from Ordinary to Extraordinary, and Rupees 511 realized as receipts on Capital Account, the result is a net outlay of Rupees 6,17,521 against a final grant of Rupees 6,98,385 as shown in the accounts, or Rupees 80,864 less than the grant for expenditure in India. There was no expenditure in England on account of Extraordinary Irrigation Works.

2. *Ordinary.*—The budget grant under this head, including Capital (1), Revenue (2), and Ordinary Agricultural Works (3), was Rupees 21,36,000 (excluding the provision of the Rupees 1,00,000 for refund to Extraordinary), whilst additions† made thereto during the year to the extent of Rupees 20,000 under Capital, and Rupees 1,83,000 under Revenue, bring up the final grant to Rupees 23,39,000, distributed thus :—

		Rs.
(1)	.. ...	2,91,950
(2)	... ...	18,42,050
(3)	.. ...	2,000
	Total ...	21,36,000

† Under G.O., No. 3,103-A, dated 30th October 1874.
G.O., No. 3,579, dated 19th Dec. 1874.
„ „ 184, „ 22nd Jan. 1875.
„ „ 830, „ 24th Mar. „
„ „ 859 L., „ 31st „ „

	Rs.
Capital	3,11,950
Revenue	20,25,050
Ordinary Agricultural Works	2,000

which includes a provision of Rupees 23,385 for expenditure in England.

The net grant for expenditure in India was, therefore, Rupees 23,15,615, while the outlay thereon including increase in stock (Rupees 18,671) and increase in London invoices (Rupees 74) amounted to Rupees 25,60,990; but taking into account the provision of Rupees 1,00,000 above referred to, and the reductions against receipts on Capital (*a*) Account and expenditure (*b*) in England, there is a net outlay of Rupees 26,53,059 against a final grant of Rupees 24,15,615 showing an excess out-

	Rs.
(*a*)	286
(*b*)	7,645

lay of Rupees 2,37,444 over the grant for expenditure in India, as shown in the accounts. This excess is distributed to the several heads in the following table comparing final grant with outlay, in which the entire ordinary grant and outlay have been taken under the two divisions of Capital and Revenue as was done in the report on the accounts of the previous year :—

Service Heads.		Final Grant.	Outlay.
		Rs.	Rs.
Capital	Works	3,18,950	3,72,005
	Establishment	55,000	1,09,963
	Tools and Plant	40,000	2,942
	Profit and Loss	..	191
	Increase in Stock	...	18,671
	,, in London invoices	...	74
	Less reduction of grant to meet expenditure in England	23,385	...
	Less receipts on Capital Account	...	286
	,, expenditure in England	...	7,645
	Total Capital	3,90,565	4,95,915
Revenue	Extensions and improvements	...	2,711
	Maintenance and repair	15,50,050	15,43,707
	Establishment	4,45,000	5,57,326
	Tools and Plant	30,000	53,342
	Total Revenue	20,25,050	21,57,144
	Grand Total, Ordinary	24,15,615	26,53,059

3. *State Outlay on Guaranteed Irrigation Works.*—The budget grant for this purpose was Rupees 14,000, which was subsequently reduced* to Rupees 9,000 by transfer of Rupees 5,000 to Capital Ordinary on account of Minor New Works Agricultural. The outlay against this reduced grant has been Rupees 5,287 made up of Rupees 537 on account of land, and Rupees 4,750 on account of establishment. The provision for the outlay on these accounts is included in the budget under Capital Ordinary, but they have been shown distinctly in this report and in the annual accounts.

* Under G.O., No. 3,589, dated 19th December 1874.

4. The outlay under each head of service, as compared with the budget grant, may be noticed as follows :—

I.—Extraordinary.

		Rs.
Works	Grant	5,95,000
	Outlay	6,35,653
	Short Outlay	59,342

The following are the budget works on which expenditure was incurred during the year in excess of final grant, and the excesses in these cases are not of such importance as to require notice :—

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Item 4., Godavery, Western Delta Project.—Budget grant of Rupees 1,87,437 reduced during the year to Rupees 1,61,437, against which an outlay of Rupees 1,64,962 was incurred.

Item 6, Pulleru Channel.—Budget grant Rupees 12,645 reduced during the year to Rupees 8,645, against which an outlay of Rupees 9,264 was incurred.

The other budget works on which the outlay in each case was less than the grant are the following :—

Item 3, extension of irrigation in the Eastern Delta Project, Godavery.—The final grant for this work being Rupees 1,49,300, while the outlay thereon was Rupees 1,44,300.

Item 7, Masulipatam Canal—Final grant Rupees 33,327, outlay Rupees 26,965.

Item 8, enlargement and improvement of Ryves' Channel—Final grant Rupees 34,000, outlay Rupees 33,072.

Item 9, sloping down the banks and enlarging the head of the main canal from Seetanagrum to Dugeralla—Final grant Rupees 34,254, outlay Rupees 29,253.

Item 13, Pennair Anicut Works—Final grant Rs. 22,774, outlay Rs. 21,467.

Item 23, Pelandorai Anicut Project—Final grant Rs. 34,050, outlay Rs. 20,000.

Item 31, Streeviguntum Anicut Project—Final grant Rupees 58,043, outlay Rupees 51,931.

Owing to the want of boats, a large quantity of materials could not be despatched for several of the minor masonry works, which resulted in the short outlay of Rupees 5,000 on item 3 of the budget. The short outlay of Rupees 1,307 on item 13 of the budget is said to be owing to the concentration of all available labor on the numerous emergent works caused by the flood damages of the Pennair river. The short outlay of Rupees 14,050 is the amount of the additional grant for item 23 of the budget, sanctioned by Government on the 31st March 1875 in G.O., No. 859, which appears to have been given too late to be utilized on the work. No reports have been received of the cause of the short outlay in the case of the other works.

		Rs.
Establishment	Grant	1,75,000
	Outlay	1,60,942
	Short Outlay	14,058

The charge to this head is made up of 25 per cent. on the amount of final grant for works, *viz.*, Rupees 1,48,750 and Rupees 12,192 on account of survey establishments.

		Rs.
Tools and Plant.	Grant	30,000
	Outlay	21,432
	Short Outlay	8,568

The grant under this head includes Rupees 1,615 provision for expenditure in England against which there has been no charge, and Rupees 5,135 not allotted by Government to the local officers.

II.—Ordinary Capital.

The following comparisons of grant and outlay are made according to the table given in paragraph 2, taking together the entire ordinary grant under Capital and Revenue.

		Rs.
Works ...	Grant	3,18,950
	Outlay	3,72,005
	Excess Outlay	53,055

The outlay includes a sum of Rupees 22,600 charged under the head "Ordinary Agricultural Works," against which a grant of only Rupees 2,000 appears as per budget in the Appropriation Account. Outlay was incurred on all the works provided in the budget under Capital Ordinary, and the only item calling for remark as showing considerable difference between grant and outlay is the following:—

Chembrumbaukum Tank Project.—Against a final grant of Rupees 17,183 the outlay was Rupees 27,720, the difference of Rupees 10,537 is due to the amount paid by the civil department as compensation for land for which no budget provision appears to have been made.

		Rs.
Establishment ...	Grant	55,000
	Outlay	1,09,963
	Excess Outlay	54,963

The outlay above shown is made up of a per-centage charge on the outlay on works, and the cost of the establishment of the Chief Engineer for Irrigation and Survey Establishments.

		Rs.
Tools and Plant.	Grant	40,000
	Outlay	2,942
	Short Outlay	37,058

With the outlay of Rupees 2,942 must be taken into account the expenditure in England amounting to Rupees 7,645, for which provision to the extent of Rs. 23,385 is included in the grant of Rupees 40,000. Taking altogether, there is a saving under this head of Rupees 29,413, which is counterbalanced by an excess outlay of Rupees 28,842 under the corresponding head revenue expenditure.

Profit and Loss, Rupees 191.—The amount was charged to this head under the orders of Government, No. 335, dated 12th February 1874, and represents the value of sand collected for the Chabrole bridgework in the Kistna district which could not be accounted for, but supposed to be lost by wastage.

Ordinary Revenue.

		Rs.
Maintenance and Repairs.	Grant	15,50,050
	Outlay	15,15,707
	Short Outlay	6,343

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The outlay includes a sum of Rupees 2,65,048 charged as "Ordinary Agricultural Works," under which head no provision was made for repairs as will be seen from Part I. of the Appropriation Account.

		Rs.
Establishment ...	Grant	4,45,000
	Outlay	5,57,326
	Excess Outlay	1,12,326

The outlay includes a sum of Rupees 1,02,187 on account of Conservancy Establishments, and Rupees 899 on account of Survey Establishment, while the per-centage charge is calculated on the amount of grant for works, which was greater than the outlay thereon.

		Rs.
Tools and Plant ...	Grant	30,000
	Outlay	58,842
	Excess Outlay	28,842

This excess is counterbalanced by the saving of Rupees 29,413 under the corresponding head of Capital.

5. *Receipts.*—The amount recovered under Capital Account Extraordinary was Rupees 511, and that under Capital Ordinary Rupees 286 as per annual accounts.

Receipts on Revenue Account as per budget were estimated at Rupees 70,000, while the regular estimate provided for Rupees 76,000. The actual receipts, however, amounted to Rupees 73,319, which is compared in the following table with the items of the regular estimate:—

	Regular Estimate.	Actuals.
	Rs.	Rs.
Receipts from Navigation ...	45,000	39,422
Water-power ...	...	141
Grass Rents, &c. ...	22,000	23,192
Miscellaneous ...	9,000	10,564
Total ...	76,000	73,319

The following sums were also realized in addition to the above and credited to the head "Ordinary Revenue Receipts:—"

	Rs.
Sales of produce ...	511
Miscellaneous ...	5,150
Total ...	5,661

6. The following is a detail of the items of outlay held as "objectionable" for want of estimate, &c.:—

Expenditure without Estimate.

	Rs.
1. Constructing new river embankment at Kotapully Lunkah ...	423
2. Repairing Kesarapully Lock ...	773
3. Charges for Stoney's Head-sluice Valve in Seetanagaram Canal ...	1,345

Expenditure without Estimate.—(Continued.)

		Rs.
4.	Fitting up Veeranky Lock Gates	2,706
5.	Constructing an Under-tunnel at Inampudy	7,930
6.	Pembedypully Tank	270
7.	Mully Elluma Rajoo Cheruvu	271
8.	Veerapully Peddacherum	391
9.	Bookapatam Tank	3,489
10.	Cotanoor Tank	651
11.	Locherla Tank Supply Channel	700
12.	Closing breach in Busapully Tank	1,100
13.	Repairing Nundini Tank	6,348
14.	Closing breaches to Chinnadavulapuram Koonmiali Tank	1,242
15.	Do. to Peddadavulapuram Erra Tank	1,042
16.	Do. to Suntha Goobloor Sundanapur Tank	729
17.	Repairing Davana Kaidah Yellapanai Tank	278
18.	Do. Yerruland Tank	235
19.	Emergent repairs to Manapawkam River Channel	952
20.	Repairing Keelpauk Tank	256
21.	Do. Perrumbadu Tank	271
22.	Do. Yanathy Dalapauk Tank	356
23.	Nedamangalam Tank	545
24.	Veerajacuram Large Tank	298
25.	Pennagar Tank Supply Channel	400
26.	Kuicolum Tank	641
27.	Kunasthur Tank	456
28.	Repairing the Chembarambaukum Tank	759
29.	Restoring Kesavaram Anicut	382
30.	Tinnanore Tank Supply Channel	562
31.	Constructing temporary ring bund in front of breached portion of anicut Tamasaka	570
32.	Repairing Poornapaukam Tank	241
33.	Do. Guduvancori Tank	339
34.	Do. Matheweram Tank	246
35.	Do. Chevalia Pumpawkam Tank	233
36.	Do. Maidoor Tank	738
37.	Sangathoor Tank	358
38.	Nellaneerahy Tank	864
39.	Athenami Tank	260
40.	Cotramalloor Tank	250
41.	Improvements to the Malatar Channel	611
42.	Repairing the bund of Kollacoorchy Tank	281
43.	Do. Spring Pond and Channel of Pycor	604
44.	Do. the Grampam river and Spring Channel	252
45.	Closing breaches in tank bund and clearing the Supply Channel of Accadavilly	703
46.	Strengthening the river embankment of Kongarakondam	518
47.	Clearing Thirumungalam Spring Channel	310
48.	Strengthening Thirupeakanur river embankment	1,230
49.	Do. the protective embankment of Vadumbalam Village	367
50.	Do. the river embankment of Arasemungalum Village	482

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Expenditure without Estimate.—(Concluded.)

		Rs.
51.	Closing breaches in the protective embankment of Thundreotta	748
52.	Re-constructing protective embankment of Accaduvilly	2,893
53.	Lengthening the Ponnair Anicut near Trickalur	11,015
54.	Strengthening the Shalayanur river embankment	583
55.	Repairing the Areapoliem Tank	280
56.	Constructing Surplus Sluice in Coleroon North Bank in Anagarampettah and Kodaly limits	600

Expenditure without Grant.

57.	Constructing new river embankment at Kotapully Lunkah	423
58.	Darmaveram Tank	3,749
59.	Bookapatam Tank	3,489
60.	Closing breach in Busapully Tank	1,100
61.	Pedda Anantapuram Tank	351
62.	Constructing a new Surplus Weir to the Outi Tank	343
63.	Constructing a Sluice to Chinnacumbaloor Peddy Reddy Tank	389
64.	Repairing Perumbadu Tank	271
65.	Repairing Yanathy Dalapaukanu Tank	356
66.	Repairing Goodoovanjari Tank	389
67.	Repairing Madoor Tank	738
68.	Clearing the bed and closing breaches of old Bangaru Channel	2,599
69.	Restoring damages done to Kasavaram Anicut	382
70.	Tinnanore Tank Supply Channel	562
71.	Constructing temporary ring bund in front of breached portion of anicut Thamasaki	570
72.	Lengthening the Pennair Anicut near Trikalore	11,015
73.	Constructing Surplus Sluice in Coleroon North Bank in Anangarampettah and Kodally limits	600
74.	Constructing an embankment and erecting five Groynes in the Cauvery river	232
75.	Improving the Arkancottah Channel Head-sluice	1,696

Expenditure in excess of Estimate beyond prescribed limitation.

76.	Eleven Sluices for distributing water from Atilly Canal	1,005
77.	Closing the old Mandave Channel	605
78.	Mid-level Channel	1,145
79.	Lock at Thosipudi	4,200
80.	Improving Samalcottah Canal	13,789
81.	Repairs to Kistna Anicut	3,076
82.	Constructing an Anicut across the Vellair river near Pelandorai	8,301

Expenditure in excess of Grant beyond prescribed limitation.

83.	Repairs to Byree River Channel	816
84.	Filling deep hole below Dowlaishweram Anicut	3,432
85.	Gravelling and arching Wooden Bridges *via* Ramachandrapur to Madapaud	3,702
86.	Pullair Channel	734
87.	Diverting flood waters from the land of Calanudy Village	1,069
88.	Madras Water Works	1,060
89.	Chembrumbaukum Tank Project	10,587
90.	Manpaukam Tank	599

Range Officers appear to have been authorized to carry out works in anticipation of sanction to estimates. Estimates for items Nos. 4 and 13 and revised estimates for items Nos. 80 and 82 are stated to have been submitted to the Chief Engineer for Irrigation for sanction. An estimate for No. 5 has been submitted to the Government of India for sanction—*Vide* G.O., No. 1,426, dated 31st May 1875, and an approximate estimate for No. 53 was sanctioned in G.O., No. 2,020, of 16th July 1875. In regard to item No. 72, the District Engineer was authorized to incur "such expenditure as may be necessary in the preparation of materials for the Ponnair Anicut Extension"—*Vide* G.O., No. 247-B. dated 27th January 1875. The excess in regard to item No. 89 is due to a large sum (Rupees 11,300) having been paid at the end of the year on account of compensation for land taken up in connection with the project.

(Signed) L. CONWAY-GORDON, Captain, R.E.,
Controller of Public Works Accounts.

FORWARDED to the Secretary to Government, Public Works Department, for the information of Government.

(Signed) L. CONWAY-GORDON, Captain, R.E.,
Controller of Public Works Accounts.

Nos. 399 & 400. ORDER THEREON, 16th November 1875, No. 3,285.

IRRIGATION, No. 44.
Account.

THE above is the Controller's Review of the Appropriation and Outlay Accounts of the Irrigation Branch of the Public Works Department for the year 1874-75.

2. Under "Extraordinary" the net allotment for expenditure in India was Rupees 7,98,386, of which Rupees 7,18,032 were utilized. As shown in the accounts the outlay appears as Rupees 6,17,521 from an allotment of Rupees 6,98,386, these results having been arrived at by deducting the refund of Rupees 1,00,000 ordered to be made from "Ordinary" to "Extraordinary" on account of the Madras Water-Supply Project as well as a recovery of Rupees 511 on Capital Account. The unexpended balance is thus shown to be Rupees 80,804.

3. The final grant for expenditure in India under "Ordinary" was Rupees 24,15,615, against which a net outlay of Rupees 26,53,059 is shown to have been incurred. As in the case of "Extraordinary" the adjustment of the Rs. 1,00,000 on account of the Madras Water-Supply Project is provided for, together with other sums enumerated in paragraph 2 of the Controller's review, thus bringing out an excess expenditure of Rupees 2,37,444.

4. The State outlay on Guaranteed Irrigation Works amounted to Rupees 5,237 against a reduced grant of Rupees 8,000. Of the expenditure, Rupees 537 were on land, and Rupees 4,750 on establishment.

5. The appropriation and outlay under the main divisions of the budget having thus been brought under review, His Excellency the Governor in Council will now proceed to consider the results under the various heads of service.

I.—Extraordinary.

6. Under "Works," there was a short outlay of Rupees 59,342. The particular works on which the outlay was less than the grant are enumerated in paragraph 4 of the Controller's note, and the reasons which have been assigned for non-utilization of funds are also mentioned. Scarcity of boats for the conveyance of materials in the Godavery and the concentration of all available resources on emergent works in the Nellore district have been assigned as reasons for short outlay on budget items 3 and 13.

7. The explanations are accepted as satisfactory, as well as that offered in connection with budget item 23.

8. No explanations have been afforded by the officers concerned as to the short outlay on budget items 7, 9, and 31. This should now be done.

9. Under "Establishment" and "Tools and Plant" the short outlay was Rupees 14,058 and Rupees 8,568, respectively.

II.—Ordinary Capital.

10. Under "Works," there has been an excess outlay of Rupees 53,055.

11. As the *accounts* of outlay have not been submitted, the incidence of this excess is not ascertainable. A portion of the amount, however, (Rupees 10,537) is explained to be due to payments for compensation for land on account of the Chembrumbaukum Tank Project for which no budget provision was made. The Superintending Engineer, Chingleput, will explain the omission.

12. The outlay under "Establishment" was Rupees 54,963 in excess of the grant, and that on Tools and Plant Rupees 37,058 less than grant. The remarks of the Controller under these heads explain the differences.

Ordinary Revenue.

13. The grant and outlay under "Maintenance and Repairs" show a close correspondence, and the result may be regarded as satisfactory.

14. The figures under "Establishment" and "Tools and Plant" and under "Receipts" do not call for special remark.

15. The Controller brings forward ninety items which are held to be objectionable under the budget rules.

They are classified as follow:—

	Items.	Amount. Rs.
Without Estimate	56	60,877
" Grant	19	29,204
In excess of Estimate	7	53,121
" of Grant	8	21,856

16. The attention of District Engineers was called in paragraph 9 of the orders* on the accounts of the previous year to the necessity of estimates being made out and sanctioned when practicable before the close of the year. From the large number of works which is now brought forward as objectionable for want of sanctioned estimates,

* G.O., No. 2,870, dated 8th October 1874.

sufficient attention does not appear to have been given to the instructions issued. It is noticed that for a few of the items only is any explanation given of the causes of expenditure contrary to rule. This is probably due to want of information on the subject in the Controller's Office.

17. In future, the Controller will arrange for explanation on each item being furnished by local officers, before the Rev w of the Appropriation and Outlay Accounts is laid before Government. His Excell cy the Governor in Council will then be in a position to pass such orders as may be quired.

(True xtract.)

Major-General, R.E.,
Secretary to Government.

To the District Engineers concerned.
,, Controller of Public Works Accounts.
,, Chief Engineer for Irrigation.
,, Revenue Department, etc.
,, Financial Department.

Ext: H. C Shanker.
2 Spare Copies

Ltr. of 13 October 1876 with 2 Encl.

Received 1876 Department
No. 4666
Encl. of 1875 Chiefs.

PUBLIC WORKS.

To

The DISTRICT ENGINEERS CONCERNED.

&c., &c., &c.

Dated December 1875.

Dec. 2nd

Sir,

I have the honor to transmit herewith, for your information and guidance, a copy of a letter from the Chief of Engineers, dated November 18th, 1875, No. 4666, with its enclosures, relative to the Annual Reports of Engineer Officers.

I am, Sir, Your obedient servant,

[illegible]

Secretary.

No. 2587.

Copy sent to Maj. Brown
for Info:

[illegible]

7 Dec 76

Ltr. Chief Engrs Washington

Ltr. 13 October 1876 with 2 Encl.