Financial (1898) Department.

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[Despatch Abstract.]

Famine Expenditure.

Recording with remarks the
Statement of ——— incurred
under 33 Famine Relief in ~~each~~
~~of~~ the affected districts during
1896-97

T
20.1.98

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O. Cancd	No.	Department.	Date.	G.O.	No.	Department.	Date.
3440/98	99 14-1-98						

F.

Government {1898} of Madras.

FINANCIAL.

Recd.

Regd. } 1898.

Enclosures

Spare copies

G.O., No. 51, 20th January 1898.

JANUARY.

—STATEMENT showing th... *Provincial.* ...ablishm...

Famine Expenditure.

...g, with remarks, the statement of — incurred under 33. FAMINE RELIEF in the ...stricts during 1896-97.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following paper:—

G.O., No. 731, Financial, dated 8th September 1897.

Abstract.—Passing orders on the subject of the determination of the shares of famine relief expenditure to be borne by *Provincial* and *Local*.

Read—also the following papers:—

A.—Statement showing the entire expenditure on account of Famine Relief incurred in each district of the Madras Presidency under "33. Famine Relief" in the year 1896-97.

A.—Statement showing the entire expenditure on account of Famine Relief incurred in each district of the Madras Presidency under "33. Famine Relief" in the year 1896-97.

	Ganjám.	Vizagapatam.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Presidency.	Presidency Bank.	North Arcot.	Total.
Provincial.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Salaries and Establishment—										
Establishment	..	..	540 3 5	230 8 9	1,165 7 5	614 13 9	..	..	..	2,551 1 4
Travelling allowance of establishments ..	..	..	8 6 0	33 3 6	18 11 0	26 14 0	..	..	..	87 2 6
Contingencies	..	..	176 0 6	29 10 6	168 13 2	..	..	..	..	374 8 2
Relief Works in charge of Civil Officers—										
Communications	..	2,500 0 0	..	500 0 0	..	2,096 10 4	..	..	..	5,096 10 4
Miscellaneous Public Improvements ..	..	..	..	50 0 0	100 0 0	..	..	..	..	150 0 0
Relief to people employed otherwise than on Relief Works—										
Relief to Weavers	130 2 3	..	51,946 14 3	..	14,011 1 11	13,010 2 4	*23,850 0 0	† 23 10 0	..	1,02,924 10 9
Gratuitous Relief—										
Given in Government Institutions	326 9 2	947 0 0	1,198 12 11	2,146 0 10	10,405 5 10	3,282 12 5	..	..	..	18,306 9 2
,, at the houses of people	1,442 10 10	..	..	..	..	..	..	..	..	1,442 10 10
,, in other ways	78 2 0	..	..	..	..	..	..	..	..	78 2 0
Miscellaneous—										
Other items	581 10 10	..	0 4 0	..	..	..	..	..	..	581 14 10
Total ..	2,559 3 1	3,447 0 0	53,870 9 1	2,989 7 7	25,869 7 4	19,031 4 10	23,850 0 0	23 10 0	..	‡ 1,31,593 5 11
Local.										
Salaries and Establishment—										
Establishment	..	..	142 0 11	..	..	..	..	..	..	142 0 11
Travelling allowance of establishments ..	..	..	..	..	380 2 7	..	..	..	..	380 2 7
Contingencies	..	..	..	..	10 10 0	..	..	..	..	10 10 0
Relief Works in charge of Local Fund Officers—										
Communications	2,539 10 9	..	12,016 15 6	6,649 6 4	51,015 3 1	14,212 4 7	..	..	217 8 7	86,651 0 10
Miscellaneous—										
Public Improvements	123 7 11	..	..	..	324 12 2	..	..	..	..	448 4 1
Total ..	2,663 2 8	..	12,159 14 5	6,649 6 4	56,164 8 0	14,212 4 7	..	..	217 8 7	92,066 12 7

*On account of Cuddapah.

† On account of Bellary and Kurnool.

Note.—Flood charges have been excluded from this statement.

‡ Famine Recoveries—*Nil.*

Forwarded to the Chief Secretary to Government, Financial Department, with reference to paragraph 2 of G.O., No. 25, Financial, dated 12th January 1897, and paragraph 10 of G.O., Nos. 470, 471, Financial, dated 12th June 1897.

Fort St. George,
1*st December* 1897.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

B.—Statement showing the entire expenditure on account of Famine Relief incurred in each district of the Madras Presidency under the various departmental heads in the year 1896–97.

—	Ganjám.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Presidency.	Total.
3. *Land Revenue.*	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Charges of District Administration.							
Sub-Collector	..	..	..	738 7 10	..	..	738 7 10
xchange compensation allowance	..	..	..	80 5 7	..	..	80 5 7
Deputy Collectors	32 4 2	669 5 9	..	637 1 7	701 9 9	500 5 3	2,540 10 6
Tentage of officers	..	..	..	25 0 0	..	..	25 0 0
Travelling allowance of officers	..	..	..	..	67 4 0	..	67 4 0
Head Assistant Collectors' establishment	..	..	..	..	66 1 0	..	66 1 0
Assistant Collectors' or temporary Deputy Collectors' establishment	..	..	..	94 3 0	85 2 7	..	179 5 7
Temporary establishment ..	..	482 9 4	193 5 2	429 9 9	..	..	1,105 8 3
Temporary Revenue Inspectors.	..	..	..	452 0 3	..	..	452 0 3
19-A. Law and Justice—Courts of Law—Criminal Courts—charges of new Sub-Magistrates	..	..	..	..	802 10 2	..	802 10 2
20. Police—District Executive Force—							
Executive Force	..	160 5 6	..	..	617 1 8	..	777 7 2
Total ..	32 4 2	1,312 4 7	193 5 2	2,456 12 0	2,339 13 2	500 5 3	6,834 12 4

Forwarded to the Chief Secretary to Government, Financial Department, with reference to paragraph 2 of G.O., No. 25, Financial, dated 12th January 1897, and paragraph 10 of G.O., Nos. 470, 471, Financial, dated 12th June 1897.

Fort St. George,
1*st December* 1897.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

C.—Statement showing the famine outlay booked under adjusting heads on account of contribution from Provincial to Local Funds during the year 1896–97.

—	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
For famine relief purposes	..	46,120 0 0	57,730 0 0	..	1,03,850 0 0
To cover deficits	40,936 0 4	..	56,497 10 10	23,462 0 10	1,20,895 12 0
Total ..	40,936 0 4	46,120 0 0	1,14,227 10 10	23,462 0 10	2,24,745 12 0

Forwarded to the Chief Secretary to Government, Financial Department, with reference to paragraph 2 of G.O., No. 25, Financial, dated 12th January 1897, and paragraph 10 of G.O., Nos. 470, 471, Financial, dated 12th June 1897.

Fort St. George,
1*st December* 1897.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

Famine Relief Expenditure—Provincial and Local, 1896–97.

—	Ganjám.	Vizagapatam.	Gódávari and Kistna.	Cuddapah.	Anantapur.	Bellary.
1	2	3	4	5	6	7
33. *Famine Relief.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial	2,559	3,447	(*a*) 7,366	77,721	2,990	25,870
Local	2,663	..	..	12,160	6,650	56,165
Total ..	5,222	3,447	7,366	89,881	9,640	82,035
Contribution from Provincial to Local—						
For general purposes	..	..	..	..	46,120	(*c*) 62,430
For covering deficits	..	..	..	40,936	..	56,498
Total ..	..	..	..	40,936	46,120	1,18,928
Contribution from Local to Provincial—						
For Famine works	..	..	..	..	..	..
Total, Provincial Outlay ..	2,559	3,447	7,366	1,18,657	49,110	1,44,798
Total, Local Outlay ..	2,663	..	..	12,160	6,650	56,165

—	Kurnool.	North Arcot.	Tanjore.	Trichinopoly.	Presidency Bank.	Total.
	8	9	10	11	12	13
33. *Famine Relief.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial	19,031	..	(*a*) 486	(*a*) 30	(*b*) 24	1,39,476
Local	14,212	217	..	..	..	92,067
Total ..	33,243	217	486	30	24	2,31,543
Contribution from Provincial to Local—						
For general purposes	..	..	..	..	..	1,08,550
For covering deficits	23,462	..	..	..	..	1,20,896
Total ..	23,462	..	..	..	..	2,29,446
Contribution from Local to Provincial—						
For Famine works	..	..	..	..	..	..
Total, Provincial Outlay ..	42,493	..	486	30	24	3,68,922
Total, Local Outlay ..	14,212	217	..	..	..	92,067

(*a*) Flood charges. (*b*) Relates to Bellary and Kurnool.
(*c*) For Public Works including the usual contribution of Rs. 4,700.

No. I.B.E.—386.

To the Chief Secretary to Government, Financial Department, with reference to paragraph 2 of G.O., No. 731, Financial, dated 8th September 1897.

Fort St. George,
15*th December* 1897.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

Memorandum in the Public Works Department, No. 5600-C., dated 21st December 1897.

Est... Tool

Read—from the Examiner, Public Works Accounts, No. 3937-B—B., dated 16th December 1897.

Memorandum—No. 5600-C., dated 21st December 1897.

The accompanying copy of Finance Accounts of the Public Works Department for 1896–97, paragraphs 79 to 91 of which contain a report on famine operations of that year, is forwarded to the Financial Department, with reference to paragraph 10 of the Government order in that department, No. 470, Financial, dated 12th June 1897.

2. The Examiner should have submitted a separate report for transmission to the Financial Department.

(Signed) W. B. deWINTON,
Ag. Secretary to Government, P.W.D.

To the Financial Department.

Enclosures.

Extracts from the Finance Accounts of the Public Works Department for 1896–97.

33. Famine Relief Works in charge of Public Works Officers—Provincial.

79. In November 1896, it became apparent that, owing to the failure of the north-east monsoon, coupled with scarcity of rains in the previous monsoon, the opening of relief operations in the Deccan districts of Bellary, Kurnool and Cuddapah was an absolute necessity. Since then famine has also declared itself in the Northern Circars, viz., in the districts of Gódávari, Vizagapatam and Ganjám, and relief works started. The local Public Works officers were warned and asked to take charge of whatever relief works might be entrusted to them by the District Collectors.

80. As regards accounting for expenditure on this class of works, the procedure adopted during the first few months after their commencement was that laid down in the Madras Famine Code (Provisional issue), and in the previous rules and orders on the subject in the Public Works Department, under which all expenditure on famine-relief works was charged to the suspense head "Famine-relief works." This suspense account was relieved by debits to works, under their appropriate heads of service, of the value at normal rates of works executed, while the surplus or abnormal portion of expenditure due to famine was debited to Civil department.

81. This simple system was applicable only to works placed in charge of the Public Works Department, or for the disbursements in connection with which that department was responsible. The Public Works Department had no concern with, nor responsibility for, accounting for outlay on works which they were merely called upon to supervise.

82. But under orders contained in the Government of India resolution, No. 5299A., dated 16th December 1896, and in S.O., No. 193, dated 14th January 1897, to Code, Volume I, Chapter IX, paragraph 104, this procedure was changed; and in consequence of this change and at the instance of Local Account officers, the Local Government issued orders (*vide* G.O., No. 133, Financial, dated 8th February 1897), the substance of which was as follows:—

(1) Expenditure on Famine-relief works to be accounted for either in the Public Works or in the Civil Department, according to the department under which the works are executed.

(2) The Public Works Department to take charge of construction, and the Collectors to pay gangs, the paymasters appointed by the latter being regarded as Public Works disbursers.

(3) Famine-relief expenditure incurred by Presidents of District Boards on ordinary, test or relief works to be recorded in the local books, if they were not supervised by the Public Works Department. But in cases where such supervision has been introduced, the entire outlay from the date of supervision to be transferred to Public Works Department books.

(4) The above procedure to also apply to the famine expenditure incurred by Collectors.

(5) Expenditure on Famine-relief works initiated by the Public Works Department to be recorded in its books in addition to (3) and (4) above.

83. With this change of procedure, it was further ordered that all expenditure on Famine-relief works should be exhibited under the head "33. Famine-relief works

in charge of Public Works Deparment—Provincial," the distribution thereof between Provincial, Local and Imperial being left to be dealt with in the Local Financial Department.

84. Accordingly, under 33. Famine-relief works in charge of Public Works Department," the gross outlay recorded in the Public Works books during 1896–97 amounted to Rs. 3,31,811 against the provision of Rs. 2,00,000 in the Revised Estimate.

85. Of this amount, Rs. 500 representing the normal value of work done were transferred to Kurnool-Cuddapah canal—*Imperial* (*42. Major Works*)—a major work yielding revenue under Code, paragraph 104, Chapter IX, Volume I, Clause III.

86. Nothing was provided for Famine expenditure in the Budget Estimate as scarcity was not felt until November 1896 as explained in paragraph 79, nor was there any expenditure in the previous year with which the outlay of the year under review may be compared.

87. The following is a comparison of the net actuals and revised estimates according to the *ordinary* heads of account *of works* involved:—

Head of account	Revised Estimate.	Actuals.	Difference.
II. Irrigation.	Rs.	Rs.	Rs.
Protective Works.			
Capital.			
Works	..	35	— 35
Major Works—Working Expenses.			
Extensions and improvements	800	..	800
Maintenance and repairs	1,700	737	963
Total ..	2,500	737	1,763
Minor Works and Navigation.			
Works for which Capital and Revenue Accounts are not kept.			
Original works	15,000	10,240	4,760
Repairs	4,700	4,512	188
Total ..	19,700	14,752	4,948
Agricultural Works.			
Repairs	2,000	..	2,000
Total, II. Irrigation ..	24,200	15,524	8,676
III. Civil Works.			
Original works	13,400	4,363	9,037
Repairs	1,03,700	2,43,064	— 1,39,364
Total, III. Civil Works ..	1,17,100	2,47,427	— 1,30,327
Total, Irrigation and Civil Works ..	1,41,300	2,62,951	— 1,21,651
Establishment	26,100	22,378	3,722
Tools and plant	32,600	45,982	— 13,382
Total, 33. Famine Relief ..	2,00,000	3,31,311	— 1,31,311

88. The abnormally large difference of Rs. 1,31,311 noticed above is in the main due to urgent enquiries from Government of India as to the probable expenditure under this head, and which led to the preparation of very rough estimates without consulting the Superintending Engineers or other responsible officers as to the probable requirements of the year.

89. The various works undertaken during the year and the outlay against each to end of March 1897 are given below :—

Divisions.	Names or particulars of work.	Expenditure during 1896 97.	Remarks.
	II. IRRIGATION.	Rs.	
	Works for which Capital and Revenue Accounts are kept.		
	Capital.		
	Protective Irrigation Works.		
Ganjám	Clearing jungle for levelling operations of the extension of right branch	35	
	Revenue.		
	Major Works—Working Expenses.		
Kurnool	Closing breaches and opening the old famine channel, Yellala	19	
	Repairing No. 1 minor channel for dry crops from the Rajadagudur	30	
	Repairing No. 2 minor channel for dry crops from the Rajadagudur	50	
	Repairing the famine channel from dam No. 1 across calingulah No. 3	6	
	Raising both banks of the Main canal from lock No. 3 at 143 miles 58 chains	632	
	Total ..	737	
	Irrigation and Navigation Works for which Capital and Revenue Accounts are not kept.		
	Original Works.		
Cuddapah	Forming a new tank near Muddanur	3	
Gódávari Eastern ..	Clearing jungle for surveying and levelling the ruined tank at Mahadarsipuram	3	
Bellary	Completing the construction of Devagoondanaballi tank ..	4,825	
	Repairing Bulasaladoddi tank	4,082	
	Extending channel Narayana Devakeri tank	1,327	
	Total ..	10,234	
	Total, Original Works ..	10,240	
	Repairs.		
Cuddapah	Repairing Sunkasila Nallakunta tank	1,011	
Bellary	Allanur tank	86	
	Ellakuntla tank	37	
	Examining and closing leaks in the sluice of the Chicka Tumbala tank, Adóni taluk	58	
	Total ..	181	
Kurnool	Repairing Macha Verappa tank of Kurukonda	1,423	
	Repairing Byrappa tank of Guvalakunta	1,896	
	Total ..	3,319	
	Total, Repairs ..	4,511	
	Incorporated Local Civil Works—Communications.		
	Original Works.		
Kurnool	Investigation of road from Koilkuntla to Chintakomta ..	115	
	Road from Koilkuntla to Allagedda	4,248	
	Total ..	4,363	
	Repairs		
Cuddapah	Verraguntla-Vempala road	1,005	
	Pulivendla-Muddanur road	2,870	
	Muddanur-Kadiri road	6,277	
	Jammalamadugu-Proddatur road	3,955	
	Kondapuram-Sinnadripuram road	97	
	Jammalamadugu-Muddanur road	3,974	
	Total ..	18,178	

Divisions.	Names or particulars of work.	Expenditure during 1896–97.	Remarks.
	Incorporated Local Civil Works—Communications —*cont.*	Rs.	
	Repairs—cont.		
Bellary	Adóni-Mahadavapuram road work	30,579	
	Adóni-Siruguppa road	11,575	
	Chippigiri road, Alur and Guntakal stations	32,223	
	Bellary-Siruguppa road	7,603	
	Bellary-Moka road	5,178	
	Adóni Municipal works	6,732	
	Alur-Moka road	19,698	
	Alur-Asperi road	10,456	
	Adóni-Nandavaram road	5,791	
	Alur-Adóni road	10,972	
	Dhannur-Ghadiganur road	2,556	
	Daroji-Metre road	3,491	
	Guntakal station to Cuddapah-Bellary road	1,310	
	Potlur-Tadpatri road	2,140	
	Tadpatri-Yellanur road	6,033	
	Royalcheru-Bogasamudram road	1,928	
	Bellary-Gooty road	753	
	Potlur-Kupangudi road	1,355	
	Yadiki to Bogasamudram road	60	
	Anantapur-Tadpatri road	85	
	Damajipalli-Nayanapalli road	446	
	Ballahansie road	4	
	Kosgi-Halvi road	259	
	Total ..	1,61,227	
Kurnool	Chittoor road from Allagedda to Chagalmarri—Renewing and remetalling	1,028	
	Road from Koilkuntla to Nassam from 1 to 20 miles renewing	1,739	
	Road from Chagalmarri to Muthialpad	27	
	Road from Owk, Banganapally frontier	3,751	
	Do. from Koilkuntla to Nandyal	60	
	Do. from Muddekara to Nancherla	6,123	
	Owk Union road	4	
	Patttikonda-Malagavalli Railway station road	574	
	Kodanur-Yerriganur road	1,714	
	Owk to Tadpatri road	9,172	
	Kalwa to Buthemcherla road	4,994	
	Paman-Banganapally frontier road	1,617	
	Allanoor-Allagedda road	2,368	
	Muthialpura-Alanoor road	7	
	Bellary-Kurnool road	5,493	
	Pattikonda-Malagavalli road	4,666	
	Koilkuntla-Allagedda road	1,609	
	Katarakonda road	308	
	Allagedda-Koilkuntla road	2,442	
	Advances drawn by Revenue officer	15,964	
	Total ..	63,660	
Bellary	*Establishment.*	11,118	
Cuddapah		6,315	
Kurnool		4,945	
	Total ..	22,378	
	Tools and Plant.		
Bellary	New supplies	12,809	
Cuddapah	Do.	143	
Ganjám	Do.	129	
Vizagapatam	Do.	25	
Public Works Stores ..	Do.	22,780	
	Total ..	35,886	
Public Works Stores ..	Repairs and carriage	700	
Kurnool	Do.	1,136	
Godavari Eastern ..	Do.	..	
Vizagapatam	Do.	760	
Cuddapah	Do.	3,369	
Bellary	Do.	3,500	
Ganjám ..	Do.	631	
	Total ..	10,096	
	Total, Tools and Plant ..	45,982	
	Grand total ..	3,31,311	

90. Of these charges, Rs. 15,964 shown as "Advances to Revenue officers" form a part of the debit of Rs. 54,917 which was adjusted by this office at the request of the Accountant-General, Madras, supported by orders of the Comptroller-General of India. But as details to the extent noted are not yet available, the amount may have to be redebited to Civil department.

91. In addition to the debits on account of Establishment and Tools and Plant shown in the statement in paragraph 89 above, the percentage charges noted in the margin, which are *bonâ fide* famine charges, have been recorded under the appropriate heads of account in the Buildings and Roads and Irrigation Branches, Madras, in accordance with Code, Volume I, Chapter IX, paragraph 104, Clause V.

	Rs.
Establishment	3,571
Tools and Plant	221
Total ..	3,792

[Statement.

[F. 23]

Finance Accounts for the year 1896–97.

Funds and Finance heads.	Reference to schedule.	Expenditure. 1896–97. Actuals.	Revised estimate.	Budget estimate.	1895–96. Actuals.
		Rs.	Rs.		
PROVINCIAL.					
33. Famine Relief.					
I. Railways.					
Nil.		..	..	..	..
II. Irrigation.					
Construction of Protective Irrigation Works.					
Rushikulya Project	A	35	..	..	..
Major Works—Working Expenses.					
Kurnool canal	A	737	2,500	..	..
Minor Works and Navigation.					
Works for which neither Capital nor Revenue Accounts are kept.					
Anantapur district		37			
Bellary do.		10,378			
Cuddapah do.		1,015	19,700	..	..
Kurnool do.		3,319			
Gódávari do.		3			
Total, Works for which Capital and Revenue Accounts are not kept	A	14,752	19,700	..	..
Agricultural Works.					
Nil.	A	..	2,000	..	..
Total, Minor Works and Navigation ..	A	14,752	21,700	..	..
Total, II. Irrigation ..	A	15,524	24,200	..	..
III. Civil Works.					
Provincial Proper.					
Original Works	B	..	13,400	..	..
Repairs	B	..	1,03,700	..	..
Establishment	C	22,378	26,100	..	..
Tools and Plant	D	45,982	32,600	..	..
Total, Provincial Proper ..		68,360	1,75,800	..	..
Incorporated Local Funds.					
Original Works	B	4,363	..	..	..
Repairs	B	2,43,064	..	..	..
Establishment		..	..	..	..
Tools and Plant		..	..	..	..
Total, Incorporated Local Funds ..		2,47,427	..	..	..
Total, III. Civil Works ..		3,15,787	1,75,800	..	..
Total, 33. Famine Relief ..		3,31,311	2,00,000	..	..

Detailed Account of Expenditure.

Heads of Account.	New works.	Maintenance and repairs.	Establishment.	Tools and plant.	Refund of revenue.	Suspense account.	Total.	Less receipts on capital account.	Net expenditure of the year.	Less expenditure in England.	Less loss by exchange.	Net outlay in India.	Revised estimate.	Grant as per budget orders.
	Rs.	Rs.					Rs.		Rs.			Rs.	Rs.	
PROVINCIAL.														
33. Famine Relief.														
II. Irrigation.														
Construction of Protective Irrigation Works.														
Rushikulya Project	35	..	..	..	..	..	35	..	35	..	..	35	..	..
Major Works—Working Expenses.														
Kurnool Canal	..	737	..	..	..	..	737	..	737	..	..	737	2,500	..
Minor Works and Navigation—Works for which neither Capital nor Revenue Accounts are kept.														
Anantapur district	..	37	..	..	..	..	37	..	37	..	..	37	} 19,700	..
Bellary ,, ...	10,234	144	..	..	..	..	10,378	..	10,378	..	..	10,378		
Cuddapah ,, ...	3	1,012	..	..	..	..	1,015	..	1,015	..	..	1,015		
Kurnool ,, ...	..	3,319	..	..	..	..	3,319	..	3,319	..	..	3,319		
Godavari ,, ...	3	..	..	..	..	..	3	..	3	..	..	3		
Total ..	10,240	4,512	..	..	..	..	14,752	..	14,752	..	..	14,752	19,700	..
Agricultural Works	..	..	..	..	..	..	..	..	..	..	..	..	2,000	..
Total, II. Irrigation ..	10,275	5,249	..	..	..	..	15,524	..	15,524	..	..	15,524	24,200	..

Details of Charges for Establishment—(Famine Relief Works).

Finance Accounts for the year 1896-97.

Particulars.	Actuals.	Revised estimate.	Budget estimate.
PROVINCIAL ESTABLISHMENTS.	Rs.		
Direction.			
Construction.			
Salaries—			
Engineers	3,538		..
Upper Subordinates	7,397		..
Lower Subordinates	2,292		..
Petty	1,332		..
Office	2,660		..
Accountants	261		..
Boat, bridges and ferries	..		..
Medical	..		..
Travelling allowances	6,043		..
Contingencies	181		..
Total, Construction ..	23,704		..
Total, Establishment ..	23,704		..
Add—Charges of other departments and of previous year disbursed during the year	..		..
Total ..	23,704		..
Deduct—Amount charged to other provinces and departments and charges not paid during the year	1,326		..
Total, Charges for Provincial Establishment ..	22,378	26,100	..

Distribution not available.

Expenditure on Tools and Plant—(Famine Relief Works).

Finance Accounts for the year 1896-97.

Particulars.	Charges. Amount.	Charges. Total.	Revised estimate.	Budget estimate.
Provincial.	Rs.	Rs.	Rs.	
New Supplies.				
Surveying and mathematical instruments ..	..	..	..	..
Machinery, including navigation plant ..	3,167	..	..	..
Tools	31,515	..	..	..
Plant	..	..	..	..
Office furniture	1,204	..	..	..
Camp equipage	..	..	..	..
Live-stock	..	..	..	..
Miscellaneous	..	..	..	..
Total, New Supplies ..	35,886	35,886	..	..
Repairs and Carriage	10,096	10,096	..	..
Total ..	45,982	45,982	32,600	..
Add—Charges incurred in other departments	..	..	..	..
Total ..	45,982	45,982	32,600	..
Deduct—Amount chargeable to other departments	..	..	..	..
Total, Charges for Tools and Plant—Provincial	45,982	45,982	32,600	..

Telephonic message from the Accountant-General, to the Chief Secretary to Government, dated 10th January 1898.

Reference: Your telephone of this morning regarding statements of famine expenditure. The adjustments, referred to in paragraph 4 of G.O., No. 731, Financial, dated 8th September 1897, have not as yet been made as replies from certain Presidents of District Boards are still awaited.

B.—Statement showing the entire expenditure on account of famine relief incurred in each district of the Madras Presidency under the various departmental heads in the year 1896-97.

—	Ganjám.	Kurnool.	Total.
Local.	Rs. A. P.	Rs. A. P.	Rs. A. P.
24. Medical—			
Hospitals and Dispensaries—			
Local—			
Travelling Allowance ..	68 6 0	18 8 0	86 14 0
Contingencies	897 13 2	3 0 0	900 13 2
Sanitation and Vaccination—			
Local—			
Sanitation and Conservancy ..	13,387 6 6	..	13,387 6 6
Total ..	14,353 9 8	21 8 0	14,375 1 8

Forwarded to the Chief Secretary to Government, Financial Department, in continuation of this office statements of famine expenditure for 1896-97, dated 1st December 1897.

Fort St. George,
15*th January* 1898.

(Signed) F. C. HARRISON,
Accountant-General.

Order—No. 51, Financial, dated 20th January 1898.

Recorded.

2. The following statement shows the expenditure incurred under 33. Famine Relief in each of the affected districts during 1896-97:—

—	Ganjám.	Vizagapatam.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Presidency.	Presidency Bank.	North Arcot.	Gódávari.	Total.
Provincial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Departmental heads	32	..	1,312	193	2,457	2,340	501	..	..	..	6,835
33. Famine Relief—											
Civil Officers	2,559	3,447	77,721	2,990	25,869	19,031	..	— 24	..	..	1,31,593
Public Works Department	795	785	29,019	..	1,99,069	78,160	23,480	..	..	3	3,31,311
Total ..	3,386	4,232	1,08,052	3,183	2,27,395	99,531	23,981	— 24	..	3	4,69,739
Contributions to Local.											
For famine-relief purposes ..	..	..	..	..	57,730	..	..	..	..	..	57,730
To cover deficits	..	..	40,936	46,120	56,498	23,462	..	..	..	..	1,67,016
Total ..	..	..	40,936	46,120	1,14,228	23,462	..	..	..	..	2,24,746
Total, *Provincial* ..	3,386	4,232	1,48,988	49,303	3,41,623	1,22,993	23,981	— 24	..	3	6,94,485
Local.											
Departmental heads	14,354	..	..	..	..	21	..	..	..	..	14,375
33. Famine Relief	2,663	..	12,160	6,649	56,165	14,212	..	..	218	..	92,067
Total, *Local* ..	17,017	..	12,160	6,649	56,165	14,233	..	..	218	..	1,06,442

3. The contribution of Rs. 46,120 from *Provincial* to *Local* funds in the Anantapur district was made in order to avoid a deficit,* and not as a contribution "for famine-relief purposes" as shown in the Accountant-General's statement, dated 1st December 1897.

* Paragraph 2 of G.O., No. 698 L., dated 8th April 1897.

4. The Accountant-General will be requested to submit a revised statement in the form adopted in paragraph 2 of this order showing the final Provincial and Local figures after the adjustments, referred to in paragraph 4 of G.O., No. 731, Financial, dated 8th September 1897, have been carried out.

5. As observed by the Public Works Department in paragraph 2 of its memorandum read above, the Examiner should have furnished a separate report regarding the actual famine expenditure in the Public Works Department, instead of a copy of the finance accounts for 1896-97. The Public Works Department will be requested to state what portion of the sum of Rs. 1,99,069, shown as famine expenditure against the Bellary division, represents expenditure incurred in the Anantapur district.

6. Information similar to that contained in the present papers should be furnished, in due course, as regards the expenditure in 1897-98.

(True Extract.)

A. T. ARUNDEL,
Chief Secretary.

To the Accountant-General.
„ Public Works Department.
„ Local and Municipal Department.
„ Revenue Department.

Exd. A. F. Eccleston.

[F. / 28]
1,000—11-6-97.

Financial (189) Department.

B2 / 3.12.97

CURRENT No. 3805

From The Actg. Govt.

Order

No.

Dated 1st December 1897

Received 1st Dec. 1897

Registered 2 Dec. 1897

Enclosures 2

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SUBJECT.

Forwarding Statements of Expenditure on account of famine relief in compliance of G.O. 25 Jud of 12 Jan 1897.

BACK PAPERS.

G.O.	No.	Department.	Date.
824	5-10		97
143	13-2		97
R85	21-1		97
2576	12-1		97
9045	29-12		96
983	5-10		93

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[G. 118]

2,000—26-1.

Finl. Department.

C. No. ~~3660/97~~

TELEPHONE MESSAGE.

From The Chief ~~Secretary~~ Secretary, Chief Secretariat.

To The Chief Secy ~~Secretary~~, P.W.D

Dated 11 December 1897.

Please expedite the ~~statement~~ report called for in para 10 of G.O Nos: 470-1 Finl: dy 12 Jun 1897, which was due from the Examiner on the 1st instant.

Cwd. 11/12/97

Return ~~to~~ C. after dispatch

11-12-97
17/15

Secy
11/12/97

Code Class. A

INDIAN TELEGRAPHS.

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To (Office) Telephone | From (Office) Message

Words.	Day.	Hour.	Minute.	Official Instructions.
	14	16	12	

To (Person) Chief Secy

CHIEF SECRETARY * GOVERNMENT OF MADRAS * 14 DEC. 1897

From (Person) Secy to Govt P.W.D.

Your telephone message of the 13th instant requesting early submission of the report called for in Govt para 10 of G.O. No 470 Fin: Dt 12th June 1897. The report has not yet been received from the Examiner. He has been asked to expedite it

P 14-12-97

F.C 2.

LN. | Sent to | LN.

Mts by | At Hrs. Mts by | Telegraph Master.

No. 533 T—7-2-97—240000

Forwarding

TELEPHONE MESSAGE.

C. No.

From

To CHIEF SECRETARIAT.

Dated 189

[G. 118]

2,000—26-11-97.

Financial

~~Public~~ (1897) Department.

CURRENT No. 4050

BC
In have all report and returns

From The Public Works Dept.

Order

GOVERNMENT OF MADRAS
CHIEF SECRETARY'S
21 DEC 1897

No. 5600 C

Dated 21st December 1897.

Received 21st — do —

Registered 22nd — do —

Enclosures /

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SUBJECT.

Finance Accounts of the P.W. Dept for the year 1896-97.

Forwarding the —

5675

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G.O.	No.	Department.	Date.
470/1	12. 6	97	
133	8. 2	97	

FURTHER PAPERS.

G O.	No.	Department.	Date.

FINANCE ACCOUNTS

OF THE

BUILDINGS, ROADS, AND IRRIGATION BRANCHES

OF THE

PUBLIC WORKS DEPARTMENT,

MADRAS,

FOR THE YEAR

1896-97.

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MADRAS PRESIDENCY.

PUBLIC WORKS DEPARTMENT.

IRRIGATION AND BUILDINGS AND ROADS BRANCHES.

Memorandum to accompany the Finance Accounts for the year 1896-97.

The following summary affords a ready comparison between the budget and revised estimates for the year under review, the receipts and charges of the year and the actuals of the previous year :—

Major heads.	Funds.	1895-96.	1896-97.			Difference between Revised Estimates and actuals.	
		Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	More.	Less.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue.							
XXIX. Irrigation—Major Works ..	Imperial	2,98,302	2,78,000	2,93,000	2,87,265	..	5,735
XXIX. Do. Portion of Land Revenue due to Irrigation.	Imperial	58,25,822	67,28,000	63,68,000	60,43,066	..	3,24,934
XXXI. Military Works	Imperial	2,306	2,500	6,500	4,772	..	1,728
XXX. Minor Works and Navigation.	Provincial	1,55,840	1,70,000	1,65,000	1,75,059	10,059	..
XXXII. Civil Works	Provincial	1,70,542	1,25,000	1,81,000	1,92,535	11,535	..
XXXII. Do.	Incorporated Local.	8,712	5,000	7,000	7,722	722	..

Major heads.	Funds.	1895–96.	1896–97.			Difference between Revised Estimates and actuals.	
		Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	More.	Less.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure.							
35. Construction of Protective Irrigation Works	Imperial	2,26,477	1,89,000	2,03,000	2,04,058	1,058	..
42. Irrigation Major Works ..	Imperial	13,16,103	12,80,000	15,89,000	15,68,967	..	20,033
43. Minor Works and Navigation ..	Imperial	— 345	..	..	..	..	..
44. Military Works	Imperial	80,085	74,700	88,000	86,344	..	1,656
45. Civil Works	Imperial	36,531	1,12,500	58,000	46,626	..	11,374
49. Capital expenditure on public works not charged to Revenue ..	Imperial	13,37,363	9,41,000	7,86,000	7,63,755	..	22,245
43. Minor Works and Navigation ..	Provincial	31,82,954	38,95,000	38,27,000	38,31,762	4,762	..
45. Civil Works	Provincial	25,31,359	28,00,000	24,30,000	24,24,319	..	5,681
43. Minor Works and Navigation ..	Incorporated Local.	27,415	8,000	12,000	10,361	..	1,639
45. Civil Works	Incorporated Local.	67,706	65,000	41,000	40,546	..	454
Excluded Local Funds	..	94,721	38,433	1,22,778	1,12,550	..	10,228
Contributions.							
Irrigation Branch	..	22,501	..	..	19,666	19,666	..
Buildings and Roads Branch ..	..	5,691	..	..	11,430	11,430	..

REVENUE.

Imperial.

XXIX. Major Works—Direct Receipts.

2. The realizations of the year fell short of those of the previous year by Rs. 11,037, all but a small portion of this decrease having occurred in the Gódávari and Kistna delta systems under the sub-heads "Miscellaneous" and "Navigation," respectively, to the extent of Rs. 5,566 and Rs. 5,043.

3. The Revised Estimate for 1896–97 exceeded the Budget Estimate by Rupees 15,000; the former was based on the actuals of 1895–96 which were Rs. 20,302 more than the Budget Estimate (Rs. 2,78,000) for 1896–97. The actual receipts realized, however, fell short of the Revised Estimate thus fixed by Rs. 5,735 (or about 2 per cent. of the estimate). This difference is distributed below by systems:—

	More than Revised Estimate.	Less than Revised Estimate.
	Rs.	Rs.
Gódávari delta	...	12,402
Kistna delta	...	613
Cauvery delta	504	...
Srivaikuntam anicut	221	...
Pennéru anicut	...	262
Sangam anicut	...	12
Kurnool-Cuddapah canal	7,498	...
Rushikulya project	...	669
Total ...	8,223	13,958
	5,735	

4. Of these, the most important variations are those against the Gódávari delta and the Kurnool-Cuddapah canal. The decrease of Rs. 12,402 in the former case is part of the falling off in traffic in recent years owing to the opening of East Coast Railway; while the increase of Rs. 7,498 in the case of the latter system is ascribed primarily to the increased demand for the Kurnool canal water in consequence of the failure of rain, secondly, to a "discovery of surreptitious irrigation by the canal establishment (both Public Works Department and Revenue) on which penal charges were recovered"; and lastly, to apparent expansion of wet cultivation under the canal.

XXIX. Major Works—Portion of Land Revenue.

5. Under this head, the revenue was originally estimated at Rs. 67,28,000, but owing to the damages caused during the year by floods to the works of the Gódávari delta, and to the non-extension of irrigation under the Sangam anicut to the extent anticipated, the Revised Estimate was passed for Rs. 63,68,000, or Rs. 3,60,000 less, against which the actuals amounted to Rs. 60,29,561, or Rs. 3,38,439 less, as shown below:—

Systems.	1895–96.	1896–97.		Difference.	
	Actuals.	Revised Estimate.	Actuals.	4 — 2.	3 — 4.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Gódávari delta system	23,48,473	24,32,000	25,67,709	2,19,236	— 1,35,709
2. Kistna do.	20,59,401	25,08,000	20,28,707	— 30,694	4,79,293
3. Cauvery do.	9,51,693	9,10,000	9,02,401	— 49,292	7,599
4. Pennéru anicut system	1,59,511	1,60,000	1,47,000	— 12,511	13,000
5. Sangam do.	1,82,007	1,82,000	1,86,067	4,060	— 4,067
6. Srivaikuntam anicut system	75,566	1,03,000	1,01,549	25,983	1,451
7. Barur tank	8,599	9,000	9,059	460	— 59
8. Kurnool-Cuddapah canal	4,708	6,000	7,006	2,298	— 1,006
9. Periyár project	..	..	33,774	33,774	— 33,774
10. Rushikulya project	35,864	58,000	59,794	23,930	— 1,794
Total ..	58,25,822	63,68,000	60,43,066	2,17,244	3,24,934

N.B.—Clarendon figures in column 5 denote "decreases" and in column 6 "increases."

6. The most prominent among the variations shown in columns 5 and 6 have been explained by the Board of Revenue as follows:—

Gódávari delta system.—The increase was chiefly under "dry converted into wet." The increase would have been still greater, but for heavy damages caused by floods of the Gódávari river and the consequent necessity for granting large remissions of revenue to the extent of Rs. 2,65,000.

Kistna delta system.—The decrease was chiefly under zemindari and inams, due to remissions granted during the year having amounted to Rs. 24,106 and Rs. 25,398, respectively, against Rs. 8,626 and Rs. 10,772 in 1895–96.

Cauvery delta system.—The decrease was chiefly due to the amount remitted during 1896–97 having amounted to Rs. 8,000 against Rs. 3,000 in 1895–96.

Pennéru anicut system.—The decrease is attributed to the same reason as above, the amount remitted being Rs. 13,000 in 1896–97 against Rs. 4,000 in 1895–96.

Srivaikuntam anicut system.—The increase was due to the favourable character of the season in 1896–97, compared with that of the previous year.

Periyár project.—Irrigation rates were for the first time levied during 1896–97.

Rushikulya project.—Increase due to the extension of irrigation in the Berhampur and Goomsur taluks.

XXXI. Military Works.

7. The revenue realized during the year under this head was nearly double that of the previous year, the increase figuring chiefly under "Rents of Buildings" and "Sales of Buildings" to the extent of Rs. 2,059 and Rs. 515, respectively. In the West Coast division, the realizations from the former source amounted to Rs. 3,567

during 1896–97 (the year under review), against Rs. 1,388 in the preceding year owing, apparently, to military officers having been for the first time charged with rent according to paragraph 147, Chapter X, Volume II of the Public Works Department Code. In the Gódávari Eastern division, a sum of Rs. 500 was realized during the year by the sale to the Local Fund department of the staff sergeant's quarters—a military building at Samalkóta, *vide* G.O., No. 3289 W., dated 16th November 1896.

8. Under this head, the estimated revenue as per Budget Orders amounted to Rs. 2,500; but in consideration of the greater realization during the first six months of the year, that sum was enhanced to Rs. 6,500 in the Revised Estimate, against which the actuals aggregated Rs. 4,772, or Rs. 1,728 less, the decrease being principally due to receipts from rents of buildings and sales of old materials having been rather over-estimated.

Provincial.

XXX. Minor Works and Navigation.

9. The credits to this head amounted to Rs. 1,75,059 during 1896–97 against Rs. 1,55,840 in the previous year and resulted in an increase of Rs. 19,219, made up as follows:—

	Rs.	
1. Works for which Capital and Revenue Accounts are kept ...	17,382	
2. Works for which Capital and Revenue Accounts are not kept ...	2,213	
3. Agricultural works		— 376
Total ...	19,219	

10. The increase of Rs. 17,382 under the first sub-division of classification occurred chiefly under the sub-heads "Water-supply of towns" and "Navigation" to the extent of Rs. 9,746 and Rs. 6,964, respectively, in connection with the Madras Water-supply and Irrigation Extension Project, and the Buckingham Canal. The improvement in the case of the former project is explained to be due to an increase in quantity of water supplied to the Madras Municipality owing to extension of service pipes in several parts of the city, while that under the latter is attributed, chiefly, to the adjusted credit of Rs. 4,339 during 1896–97 on account of wharfage fees on boats appertaining to the year 1895–96.

11. Under "Works for which Capital and Revenue Accounts are not kept," the bulk of the increase appeared under the sub-heads "Plantations" and "Other Canal Produce."

12. The revenue from Minor works and Navigation was originally estimated at Rs. 1,70,000, but in the course of the year the receipts from "Agricultural Works" were estimated at Rs. 5,000 less than the Budget figure so as to approximate the actuals of 1895–96 which were less than the Budget Estimate for 1896–97. Accordingly, the Revised Estimate for the year was passed for Rs. 1,65,000, against which the actuals amounted to Rs. 1,75,059, or Rs. 10,059 more than the Revised Estimate as particularized below:—

—	Revised Estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.
1. Works for which Capital and Revenue Accounts are kept	1,30,000	1,42,153	— 12,153
2. Works for which Capital and Revenue Accounts are not kept ..	10,000	9,043	957
3. Agricultural works	25,000	23,863	1,137
Total ..	1,65,000	1,75,059	— 10,059

XXXII. Civil Works.

13. The actual collections under this head amounted to Rs. 1,92,535 during 1896–97 against Rs. 1,70,542 in the preceding year, the increase of Rs. 21,993 falling chiefly under the sub-head "Sales of Tools and Plant" owing to the very large issues of tools and plant from Public Works Stores during the year for Famine Relief works.

14. In the Budget Orders, the revenue under this head was estimated at Rupees 1,25,000; but in paragraph 1 of G.O., No. 451 W., dated 16th February 1897 (forwarding the Preliminary Budget for 1897–98), this amount was increased to Rs. 1,67,000 on consideration of the actual collections during the last six months of the three years ending 31st March 1896. Later on, this sum was further increased to Rs. 1,81,000 in the Final Budget under instructions from Government of India who, it is understood, fixed the Revised Estimate figure because of the progress of revenue reported (paragraph 1 of G.O., No. 1330 W., dated 20th May 1897).

15. Compared with this Revised Estimate figure of Rs. 1,81,000, the actuals show an increase of Rs. 11,535, of which the details are given below by sub-heads:—

	More than Revised Estimate.	Less
	Rs.	Rs.
Rents of buildings	...	6,655
Sales of buildings	...	4,548
„ of tools and plant	25,062	...
„ of produce	56	...
„ of old materials	...	1,052
Materials received from old buildings	...	173
Net profits (Workshops)	865	3,300
Unclaimed deposits	1,280	...
Fines, refunds and miscellaneous	...	...
Total ...	27,263	15,728
	11,535	

16. Of these, the very large increase under "Sales of Tools and Plant" is due, as already explained in paragraph 13 *supra*, to the unusually large issue of tools and plant by Public Works Stores on account of Famine Relief works during the year.

Incorporated Local.

XXXII. Civil Works.

17. Under this head, the receipts from "Sales of Produce" aggregated Rs. 7,588 during 1896–97, against Rs. 8,578 in the preceding year. Hence the decrease of revenue to the extent of Rs. 990 in 1896–97.

18. Compared, however, with the Budget and Revised Estimates, the receipts during the year were better by Rs. 2,722 and Rs. 772, respectively, the increase being chiefly under the sub-head "Sales of Produce."

19. With reference to paragraph 12 of the last year's review, it may be noted that the variations between estimates and expenditure are again very marked in the year 1896–97, the percentage of excess under "Works for which Capital and Revenue Accounts are kept" being no less than 9·34 of the estimate, while under "Agricultural works" the short realization amounts to 4·73 per cent. of the estimate. The variations between the estimates and actuals in the Buildings and Roads Branch are equally conspicuous.

EXPENDITURE.

Imperial.

35. Construction of Protective Irrigation Works.

Expenditure of the year compared with that of the previous year.

20. As the Rushikulya project works—the only system of works in progress under this head—are approaching completion, the necessity for large assignment of funds as in previous years no longer exists. This accounts for the diminished outlay of Rs. 22,419 during 1896–97.

Expenditure of the year compared with the Budget and Revised Estimates.

21. The Budget Estimate was fixed at Rs. 1,89,000, but in March 1897 advantage was taken of failure of crops to extend the "Surada reservoir" in order to afford employment to workmen; and an additional allotment of Rs. 14,500 was therefore sanctioned in G.O., No. 215 I. of 1st March 1897. The final grant under this head thus amounted to Rs. 2,03,500, against which the revised estimate passed by Government of India was for Rs. 2,03,000; the operation of the year resulting in an excess outlay of Rs. 1,058 over the Revised Estimate.

42. Major Works (Working Expenses).

Expenditure of the year compared with that of the previous year.

22. The increase of Rs. 2,52,864 in 1896–97 is chiefly due to the extensive repairs carried out during the year in restoring the works of the Gódávari, Kistna and Cauvery deltas, and of the Srívaikuntam anicut which were damaged by the floods of that year.

Expenditure of the year compared with the Revised and Budget Estimates.

23. For the same reason as that adduced in the previous paragraph, and owing also to the additional allotment of Rs. 40,000 made in G.Os., Nos. 99 I. of 23rd January 1897 and 288 I. of 19th March 1897, on account of the Periyár project for rent due to the Travancore Government, the Budget Estimate which was fixed at Rs. 12,80,000 was increased to Rs. 15,89,000 in the Revised Estimate, the final grant amounting to Rs. 15,89,500.

24. The actuals under this head amounted to Rs. 15,68,967 and fell short of the final estimate by Rs. 20,533, which is made up as follows:—

	More than final grant.	Less than final grant.
	Rs.	Rs.
Extension and Improvements	3,484	...
Maintenance and Repairs	5,713	
Establishment	...	21,227
Tools and Plant	...	8,862
Refunds of revenue	359	...
Total ...	9,556	30,089
	20,533	

25. The excess outlay under "Extensions and Improvements" is chiefly due to the write-back under Code, Volume II, Chapter V, paragraph 37, from "Capital" to "Revenue Account" (without a corresponding increase of grant under the latter head) of the estimated cost, viz., Rs. 2,500, of certain works connected with the Cauvery delta, for which fresh estimates were sanctioned in G.O., No. 919 I. of 3rd November 1896.

26. The bulk of the excess expenditure of Rs. 5,713 under "Maintenance and Repairs," occurred on the Rushikulya project, which the Executive Engineer, Ganjám division, says was unavoidable.

27. The debits to Establishment fell short of the final grant by Rs. 21,227 owing chiefly to the 6 per cent. charge on the Indirect Revenue due to Major works having been over-estimated when framing the Budget Estimates of the year.

28. The debits to Tools and Plant amounted to Rs. 93,557 during the year, and fell short of the Revised Estimate by Rs. 8,862, of which by far the largest falling off occurred in the Kistna delta system, owing to the write-back in the supplemental accounts for March 1897 from "Revenue" to "Capital," without a corresponding reduction of grant under Revenue Account of a sum of Rs. 6,387, being the cost of tramways and waggons transferred from the Rushikulya to the Kistna Western division, which was, in the first instance, erroneously debited to "42. Major works (Working expenses)," in the accounts of the latter division for 1895–96.

44. Military Works.

Expenditure of the year compared with that of the previous year.

29. During the year, additional water-pipes and fountains, together with drains, were provided for at a cost of Rs. 9,107, for the Pioneer and Infantry lines at Trichinopoly, and this was the chief cause of the excess expenditure of Rs. 6,259 in 1896–97 over that of 1895–96.

Expenditure of the year compared with the Budget and Revised Estimates.

30. The Budget Estimate was sanctioned for Rs. 74,700, but subsequently additional allotments to the extent of Rs. 13,300 were made for the construction of drains in the South Infantry lines at Trichinopoly and of quarters for the Sergeant-Instructor of South Indian Railway Volunteer Corps in the same division; accordingly, the Revised Estimate was framed for Rs. 88,000, against which the actual expenditure incurred amounted to Rs. 86,344, or Rs. 1,656 less than the estimate, as tabulated below:—

	More than Revised Estimate.	Less than Revised Estimate.
	Rs.	Rs.
Original works	...	794
Repairs	442	...
Establishment	...	1,209
Tools and Plant	...	95
Total ...	442	2,098
	1,656	

31. The differences under "Original Works" and "Repairs" are the net results of variations between the grant for, and the outlay on, a number of minor works.

32. The lapse of Rs. 1,209 under "establishment" is arrived as follows:—

—	Revised Estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.
Works and Repairs	70,716	70,364	352
Elimination charges	1,590	6,120	—4,530
Total ..	69,126	64,244	4,882
23 per cent. on above	15,899	14,776	1,123
5 per cent. on revenue	325	239	86
Total ..	16,224	15,015	1,209

and is due to the non-exclusion, when determining the Budget figure under this head of the charges on which establishment is inadmissible.

33. The short outlay of Rs. 95 under "Tools and Plant" calls for no remark.

45. Civil Works.

Expenditure of the year compared with that of the previous year.

34. The actuals under this head during 1896–97 exceeded those of the previous year by Rs. 10,095 owing chiefly to increased expenditure in 1896–97 on the construction of Postal, Meteorological and Salt buildings. In 1895–96 the outlay on these classes of works aggregated Rs. 11,663, whereas in the year under review, the charges on the same works amounted to Rs. 23,363.

Expenditure of the year compared with the Budget and Revised Estimates.

35. The budget provision for the year was Rs. 1,12,500, but it was reduced to Rs. 58,000 in the Revised Estimate chiefly by the large surrenders noted in the margin. The estimate, though thus reduced, was not fully worked out, the unspent balance being Rs. 11,374 or 19·6 of the grant.

	Rs.
G.O., No. 2632 W., dated 12th September 1896 ...	27,390
G.O., No. 3058 W., dated 28th October 1896	11,330
G.O., No. 360 W., dated 5th February 1897	16,591

36. The following is the distribution of short outlay by departmental heads :—

	Rs.
Original works	6,496
Repairs	1,754
Establishment	2,892
Tools and Plant	232
Total ...	11,374

37. The decrease of Rs. 6,496 under "Original Works" is principally due to the non-acceptance by Local Government of the surrender of Rs. 3,000 made too late in the year from the grant for constructing stables for horses, General Post Office, Madras, and to the lapse of Rs. 3,300 from the grants for the Post and Telegraph Offices in the Vizagapatam division, caused by "scarcity of labour."

38. The short outlay of Rs. 1,754 under "Repairs" is made up of small lapses in a number of divisions, which call for no special mention.

39. Under Establishment and Tools and Plant, respectively, Rs. 2,892 and Rs. 232 of the grant lapsed during the year, both of which lapses are attributable, as stated in paragraph 32 above, to the elimination charges having been under-estimated.

49. Irrigation.

Capital Expenditure not charged to Revenue.

Expenditure of the year compared with that of the previous year.

40. During the year under review, there was a decrease of Rs. 5,73,608 in the expenditure under this head, as compared with that of 1895–96 which, as reported last year, is mainly due to the diminution of outlay on the Periyár Project, the construction estimate of which was closed on the 31st March 1897, with an expenditure of Rs. 44,970 in 1896–97, against Rs. 7,29,011 in 1895–96.

Expenditure of the year compared with the Budget and Revised estimates.

41. In the budget orders, a sum of Rs. 9,41,000 was provided for expenditure under this head, but later on during the year, surrenders to the extent of Rupees 1,55,000 were made chiefly from the grant for the Periyár project and from the grant under Reserve. This resulted in the Revised Estimate for the year being passed for Rs. 7,86,000, against which the actuals amounted to Rs. 7,63,755 or Rs. 22,245 less than the estimate as detailed below :—

	Rs.
Reserve.	
No. 109/A I., dated 29th Jan. 1897 ...	28,750
Periyár.	
No. 154 I., dated 13th Feb. 1897 ...	30,750
No. 754 I., „ 9th Sept. 1896 ...	95,500
Total ...	1,55,000

	More than Revised Estimate.	Less than Revised Estimate.
	Rs.	Rs.
Works	2,460	...
Establishment	...	7,168
Tools and Plant	...	17,206
Receipts on Capital Account	...	331
Total ...	2,460	24,705
	22,245	

42. In the following statements, the above variations are further analysed by systems :—

System.	Works.	Establishment.	Tools and plant.	Receipts on capital account	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Gódávari delta system	— 12,490	— 2,637	— 165	..	— 15,292
Kistna do.	12,312	— 3,341	— 19,130	..	— 10,159
Pennér anicut system	17	— 148	..	..	— 131
Sangam do.	598	— 887	— 1,378	..	— 1,667
Barur tank	— 127	— 29	..	..	— 156
Cauvery delta system	— 2,935	— 888	..	..	— 3,823
Srivaikuntam anicut system	— 538	— 123	— 87	..	— 748
Periyár project	7,313	1,274	3,554	— 331	11,810
Reserve	— 1,690	— 389	..	..	— 2,079
Total ..	2,460	— 7,168	— 17,206	— 331	— 22,245

Note.—The figures in clarendon denote "less than estimate" or "short outlay."

43. Under "Works" the short outlay of Rs. 12,490 on the Gódávari delta system is said to have been caused partly by the unavoidable delay in deciding definitely the details of the "falling shutters" required for the Gódávari anicut and partly by the non-adjustment of certain liabilities incurred on account of compensation for land taken up during the year, but which have not been made over to this department by the civil authorities. The excess expenditure of Rs. 12,312 over the grant for the Kistna delta system is said to be due to unexpectedly large payments having been made at the end of year on account of land taken for the works in the Kistna Eastern division. In the accounts of the Negapatam division, a sum of Rs. 2,500 was written back from "Capital" to "Revenue Account" as directed in G.O., No. 919 I., dated 3rd November 1896, but the capital grant for the division was not correspondingly reduced. Had this been done, the short outlay of Rs. 2,935 on the Cauvery delta works would have been reduced to Rs. 435. On the Periyár project, there was an excess expenditure of Rs. 7,313 and this is explained by the Executive Engineer, Madura division, to be due to non-intimation by Government of its acceptance of the surrender made by that officer from the grant for Head Works, in consequence of which the amount involved was utilized on Main Canals and Branches under the impression that the surrender was not accepted.

44. Under Establishment, the charges fell short of the Revised Estimate by rupees 7,168, and this is evidently due to the actual payments on account of land, which are excluded from the calculation of establishment having proved to be more than the amount provided for the purpose in the Revised Estimate.

45. Under Tools and Plant, the unspent balance of Rs. 19,130 against Kistna delta works is attributed to non-adjustment during the year of liabilities to the extent of Rs. 18,044 yet to be paid out of Rs. 26,327 incurred on account of the two stern wheel streamers obtained from the Kidderpore dockyard for service on that system. The debits to the Periyár project exceeded the estimate by Rs. 3,555 owing to the charges for repairs and conveyance of surplus stores having been under-estimated. This project was credited during the year with a sum of Rs. 97,016 on account of sale-proceeds of machinery and tools and plant.

43. Minor Works and Navigation.

Works for which Capital and Revenue Accounts are kept.

(Capital Account).

Expenditure of the year compared with that of the previous year.

46. The transactions under this head aggregated Rs. 7,15,983 during 1896–97, against Rs. 6,15,991 in 1895–96 resulting in an increased outlay of Rs. 99,992 made up as follows :—

	Rs.
Works	58,682
Establishment	10,520
Tools and Plant	31,696
Less receipts on Capital Account	— 906
Total ...	99,992

47. The above is the net result of variations in the expenditure on the various works in progress under this head, the most important of which occurred in the case of the marginally-noted works. On the first four projects the expenditure in 1896–97 exceeded that of 1895–96 by so large a sum as Rs. 1,87,258, while on the remaining projects there was a decrease of Rs. 82,075 in 1896–97.

1. Munneyeru project.
2. Pelandorai anicut.
3. Lower Coleroon anicut.
4. Buckingham canal.
5. Nandiyar channel.
6. Sagileru project.
7. Cheyaru anicut.

Expenditure of the year compared with the Budget and Revised Estimates.

48. The Budget Estimates provided Rs. 11,22,610 for expenditure under this head, but in the course of the year, the entire grant of Rs. 6,00,000 for the Cooum improvement scheme was surrendered pending sanction of an estimate for the work on modified lines, and additional allotments to the extent of Rs. 1,88,431 were made chiefly in connection with the Munniyeru, Lower Coleroon and Pelandorai anicut systems, resulting in a net surrender of Rs. 4,11,569, which caused the final grant for the year to stand at Rs. 7,11,041, against which the revised estimate passed by Government of India amounted to Rs. 7,09,726.

49. The following is a comparison of the revised estimate with the actuals of the year by projects and departmental heads :—

Projects.	Revised Estimate.			Actuals.			Difference.			
	Works.	Establishment.	Tools and plant.	Works.	Establishment.	Tools and plant.	Works.	Establishment.	Tools and plant.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Kurnool-Cuddapah canal ..	13,800	3,174	..	10,176	2,298	..	3,624	876	..	4,500
2. Munneyeru project ..	1,30,000	29,900	..	1,28,094	28,647	1,286	1,906	1,253	— 1,286	1,873
3. Dondapad tank	25,698	850	..	26,889	1,349	..	— 1,191	— 499	..	— 1,690
4. Sagileru project	80,000	18,170	230	80,523	18,386	..	— 523	— 216	230	— 509
5. Thadapally channel ..	6,000	690	..	6,533	1,503	..	— 533	— 813	..	— 1,346
6. Pálár anicut	7,000	1,610	..	6,673	1,359	..	327	251	..	578
7. Cheyaru anicut	3,500	492	..	3,689	836	..	— 189	— 344	..	— 533
8. Lower Coleroon anicut ..	64,449	14,823	13,728	70,305	14,311	13,982	— 5,856	512	— 254	— 5,598
9. Maradur anicut	1,000	230	..	982	226	..	18	4	..	22
10. Buckingham canal ..	1,72,157	39,596	37,223	1,70,901	37,616	33,788	1,256	1,980	3,435	6,671
11. Pelandorai anicut ..	26,238	6,035	..	36,861	8,462	..	— 10,623	— 2,427	..	— 13,050
12. Shatiatope anicut ..	2,085	480	..	943	217	..	1,142	263	..	1,405
13. Nandyar channel ..	4,322	994	..	4,321	994	..	1	..	..	1
14. Ganjám minor river system.	2,770	637	..	4,011	883	..	— 1,241	— 246	..	— 1,487
15. Cumbum tank	1,500	345	..	1,005	232	..	495	113	..	608
Total ..	5,40,519	1,18,026	51,181	5,51,906	1,17,319	49,056	— 11,387	707	2,125	— 8,555

50. The short outlay of Rs. 4,500 against the Kurnool-Cuddapah canal is explained as due partly to the non-acceptance by the Local Government of the surrender of Rupees 3,000 made too late in the year from the grant for "Excavating channel to Sirvel tank," and partly to the inability on the part of the Sub-divisional officer to spend the full allotment for "Demarcating land in the Kurnool-Cuddapah canal," his attention having been drawn to the famine-relief work. The excess expenditure of Rs. 5,598 on the Lower Coleroon anicut is attributable to an unexpected adjustment of Rupees 5,862 having been made in the supplemental accounts for March 1897 in the South Arcot division on account of land acquired for that project. In the Buckingham canal division, Rs. 6,671 were left unspent during the year owing, it is alleged, to stoppage of work on Otary nullah by reason of an objection raised by the Military Department, and to debits to tools and plant on account of fitting up the new steam dredger having fallen short of anticipations. The expenditure on the Pelandorai anicut exceeded the grant by Rs. 13,050, as the amount of the bills actually received for adjustment in the supplemental accounts for March 1897, on account of the shutters made for the project in the Public Works Workshops, surpassed the original estimate.

Works for which Capital and Revenue Accounts are kept.

(Revenue Account.)

Expenditure of the year compared with that of the previous year.

Thadapally channel.
Kalingaroyan do.
Pálár anicut.
Madras Water-Supply and Irrigation Extension project.
Shatiatope anicut.
Pelandorai do.
Lower Coleroon anicut.
Maradur anicut.
Buckingham canal.
Ganjám Main River system.

51. The expenditure under this head during 1896–97 exceeded that of the previous year by Rs. 58,233, the increase being due to heavy charges (to the extent of Rs. 74,732) incurred during the year under review over and above those of the previous year on the improvement and maintenance of the marginally-noted works.

Expenditure of the year compared with the Budget and Revised Estimates.

52. In the Budget Estimates Rs. 2,56,562 were provided for expenditure under this head, but in consequence of increased demands for funds during the year for the works mentioned in the preceding paragraph, additional allotments aggregating rupees 82,075 were made, which raised the final grant of the year to Rs. 3,38.637, against which the Revised Estimate was passed for Rs. 3,39,802 and was very closely worked up to with an unspent balance of Rs. 877 only, made up as follows :—

	More than Revised Estimate.	Less than Revised Estimate.
	RS.	RS.
Works and repairs	...	1,376
Establishment	...	937
Tools and Plant	1,419	...
Refunds of revenue	17	...
Total ...	1,436	2,313
	877	

53. Of the above differences the most noteworthy is that of Rs. 1,419 against tools and plant, whereof the bulk occurred under the Buckingham and Védáranniyam canals to the extent of Rs. 786 and Rs. 494, respectively, of which the former is due to a sum of Rs. 722 having been debited to this head in the supplemental accounts for March 1897 in excess of grant, while the latter is attributed by the Executive Engineer, Negapatam division, to the insufficiency of grant to cover the cost of the crab winches and pump supplied by Public Works stores.

Works for which Capital and Revenue Accounts are not kept.

Expenditure of the year compared with that of the previous year.

54. Under this head the actuals for 1896–97 exceeded those of the previous year by Rs. 1,01,271, this being the resulting figure after allowing for an increased expenditure of Rs. 1,20,346 on Minor Works in the Public Works Department, and for a short outlay of Rs. 31,659 under "Tank Investigation" for which no provision was made in the estimates of 1896–97 with reference to G.O., No. 1079 I., dated 12th December 1895.

Expenditure of the year compared with the Budget and Revised Estimates.

55. Compared with the Budget Estimate, the transactions of the year resulted in a decrease of Rs. 54,769; but exceeded the Revised Estimate by Rs. 3,995 which is hereunder detailed by departmental heads:—

	More than Revised Estimate.	Less than Revised Estimate.
	Rs.	Rs.
Original works	...	9,016
Repairs	1,570	...
Establishment	11,426	...
Tools and Plant	...	13
Refunds of revenue	28	...
Total ...	13,024	9,029
	3,995	

56. Of these variations, the difference of Rs. 9,016 under "Original Works" is principally due to the non-utilization of the sum of Rs. 5,000 reserved in the Kistna Northern division to meet payments on account of land compensation which were expected to be made in March 1897, and adjusted in the supplemental accounts of that month. There was also a lapse of grant to the extent of Rs. 2,772 in the Madura division which is ascribed (1) to want of a sufficient number of sanctioned estimates, and (2) to the non-acceptance by Government of the grant surrendered late in the year.

57. The increase of Rs. 11,426 under Establishment is due chiefly to the absence of any provision in the Budget Estimate on account of old Irrigation Revenue, Periyár Project, whereas in the statements furnished by the Board of Revenue, a sum of Rs. 2,31,348 was shown on that account, and this caused an excess of Rs. 13,881 over the Budget Estimate on account of 6 per cent. on old Irrigation Revenue.

AGRICULTURAL WORKS.

58. In October and November of the year under review, extensive damages were done by floods to the Agricultural Works in the Kistna, South Arcot, Tanjore and Trichinopoly districts, and large amounts had to be spent for the repairs of these works. Hence the abnormal outlay of Rs. 9,11,865 in 1896–97, against Rs. 5,22,553 in 1895–96, resulting in a difference of Rs. 3,89,312.

59. For the same reason, the original estimate under this head, which was fixed at Rs. 5,96,070 was increased by subsequent additions to Rs. 9,16,478 in the Revised Estimate against which the actuals amounted to Rs. 9,11,865 or Rs. 4,613 less than the estimate as shown below:—

	More than the Revised Estimate.	Less than the Revised Estimate.
	Rs.	Rs.
Original works	...	6,077
Repairs	4,434	...
Establishment	...	3,888
Tools and Plant	278	...
Refunds	640	...
Total ...	5,352	9,965
	4,613	

60. Compared with the final grant for the year, the lapse under "Original Works" is only Rs. 3,477, and this is chiefly due to non-adjustment during the year of a sum of Rs. 3,410 anticipated to be debited in supplemental accounts of the Tinnevelly division on account of compensation for land taken up for "Diversion of Tambraparni river right flood bank below S. A. 10th mile in Sadukavoithan Village."

61. The variations under the remaining departmental heads are not significant enough to call for any explanation.

45. CIVIL WORKS.

62. Under this head, the Budget Estimate for 1896–97 was framed for an expenditure of Rs. 28,00,000 or Rs. 2,68,641 more than the actuals of 1895–96; but in the course of the year, under the restrictive orders of the Government of India, grants to the extent of Rs. 3,70,000 were surrendered to the Financial Department for utilization on famine-relief works, and the Revised Estimate was curtailed to Rs. 24,30,000. The outlay during 1896–97 fell therefore short of that for 1895–96, and the Budget Estimate for 1896–97 by Rs. 1,07,040 and Rs. 3,75,681, respectively.

63. The following is a comparison of the Revised Estimate with the actuals for the year by departmental and service heads:—

Departmental and service heads.	Revised Estimate.	Actuals	Difference.
	Rs.	Rs.	Rs.
Original Works—			
Civil buildings	12,63,894	12,28,224	35,670
Communications	62,909	62,848	61
Miscellaneous Public improvements	47,430	55,117	— 7,687
Total, Original Works ..	13,74,233	13,46,189	28,044
Repairs—			
Civil buildings	3,24,017	3,26,039	— 2,022
Communications	1,15,400	1,14,741	659
Miscellaneous Public improvements	16,760	16,821	— 61
Total, Repairs ..	4,56,177	4,57,601	— 1,424
	5,12,465	4,98,249	14,216
Establishment	1,53,525	1,28,240	25,285
Tools and plant	— 66,400	— 5,960	— 60,440
Suspense			
Total ..	24,30,000	24,24,319	5,681

NOTE.—*Minus* figures denote outlay more than revised estimate.

64. Of the above differences under Original works and Repairs, the most prominent are those against the service heads "Civil Buildings" and "Miscellaneous Public Improvements" of which the bulk of the short outlay of Rs. 35,670 under the former head appeared in the South Arcot, Vizagapatam, Gódávari Central, Tinnevelly, Kistna Western and Trichinopoly.

65. In the South Arcot division, the grant to the extent of Rs. 3,800 lapsed during the year which the Executive Engineer has explained as due partly to the failure of the contractor engaged on "Constructing Sub-Registrar's office at Kurinchippádi" and partly to the actual payments on account of work done in the Public Works Workshops in connection with the "Improvements of the Collector's office, Cuddalore," having fallen short of expectations. There was a short outlay of rupees 5,156 in the Vizagapatam division which is said to have been caused partly by the non-receipt in time of steel rolled beams for use on certain buildings, and partly by rains in the latter part of the year and the failure of the Forest Department to debit this department with the cost of land acquired for the construction of a residence for the Conservator of Forests. The Gódávari Central is responsible for a lapse of Rs. 1,505 which the Executive Engineer of the division ascribes chiefly to the late receipt of sanction to the additional allotment applied for for "Constructing Deputy Tahsildar's office at Kottapet" and to the cost of Cuddapah slabs actually adjusted in connection with the work having been less than the anticipated amount. In the Tinnevelly division Rs. 4,293 of the grant were left unspent owing, it is said (1) to impediment caused by rain in February 1897 and to change of subordinates engaged on the construction of the Stationary Sub-Registrar's and the Tahsildar's offices at Sankaranayinárkóyil; (2) to delay on the part of the Police Superintendent in settling the direction

which the building [office and residence for the Assistant Superintendent of Police, Tuticorin,] was to face and to the non-acceptance by Government of the unutilized grant for the work, which was surrendered too late in the year; and (3) to the destruction by rain in the middle of February 1897 of the whole kiln of bricks manufactured for use of Sea Customs at Kayalpatnam. In the Kistna Western division Rs. 1,276 of the grant lapsed, owing, it is alleged, to the failure on the part of the contractor to procure in time lead sheeting of the required size either from Public Works workshops or from Bombay for use on "Constructing Deputy Tahsildar's office at Ponnur." The bulk of the short outlay of Rs. 3,374 in the Trichinopoly division occurred on the work "Constructing Stationary Sub-Magistrate's office at Kulittalai," and this is stated to be due to (1) the heavy and continued rains in February 1897 which seriously retarded the progress of work; (2) to the great difficulty experienced in the foundations which had to go deeper than was expected; (3) to slowness of contractor; and (4) to savings on completed works.

66. Under establishment, the charges during the year fell short of the Revised Estimate by Rs. 14,216 as shown below:—

—	Revised Estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.
Total Establishment	22,35,097	22,04,789	30,308
Deduct—Contribution from other funds ..	17,22,632	17,06,540	16,092
Net Total ..	5,12,465	4,98,249	14,216

67. Under Tools and Plant also there was a decrease of Rs. 25,285 as compared with the Revised Estimate, and this is principally due to adjustments actually made on account of English Supplies having fallen short of expectations.

68. The increase of Rs. 60,440 under "Suspense" has been fully explained in the separate review of the balances under that head, dated 4th August 1897.

INCORPORATED LOCAL.

43. Minor Works and Navigation.

Works for which neither Capital nor Revenue Accounts are kept.

Expenditure of the year compared with that of the previous year.

69. Under this head, the expenditure during the year fell short of that of the previous year by Rs. 17,054 owing chiefly to the decrease of expenditure in the Trichinopoly division, the cost of work done in the division having been Rs. 21,223 in 1895–96, against Rs. 3,467 in 1896–97.

Expenditure of the year compared with the Budget and Revised Estimates.

70. Compared with the original budget programme, the Revised Estimate was in excess by Rs. 4,000, the increase having been sanctioned principally for constructing an inspection shed at Jaderpalem in the Salem district.

45. Civil Works.

Incorporated Local.

Expenditure of the year compared with that of the previous year.

71. There was a decrease of Rs. 27,160 in the expenditure during 1896–97, the year under review, as compared with that of the previous year, the difference being for the most part accounted for through the fact that the previous year witnessed the

construction of a special ferry steamer at a cost of Rs. 22,415, and to the charges for scrutiny of Local Fund estimates having amounted to Rs. 5,280 only during 1896–97, against Rs. 11,845 in 1895–96.

Expenditure of the year compared with the Budget and Revised Estimates.

72. In the budget orders a sum of Rs. 65,000 was provided for expenditure under this head; but in the Revised Estimate that amount was reduced to Rs. 41,000 by surrender of the grants for the—

	Rs.
(1) Varahnadi bridge	20,000
(2) Maintenance of Kovur-Manjair junction canal	2,800
(3) Maintenance of the Kistna right bank between Ipur and Mortala.	975

73. The final modified grant, however, under this head stood at Rs. 44,246 against which the actuals for the year under departmental heads aggregated Rs. 40,546, the resulting difference of Rs. 3,700 being made up of increases and decreases in service heads, none of which seem to need any special explanation.

Excluded Local Funds.

Expenditure of the year compared with that of the previous year.

74. During the year under review fresh works such as "Construction of quarters for the Port officer at Calicut" (estimate Rs. 18,160), extending the Southern and Northern jetties at Cocanada (estimate Rs. 51,000) &c., were undertaken and these chiefly contributed to the increased expenditure of Rs. 17,829 during 1896–97.

Expenditure of the year compared with the Budget and Revised Estimates.

75. The provision for the year as per budget programme was Rs. 38,433 and this was supplemented by additional allotments sanctioned by the Financial Department to the extent of Rs. 84,345 for expenditure under Port Funds. The Revised Estimate was therefore passed for Rs. 1,22,778, against which the actual expenditure amounted to Rs. 1,12,550 or Rs. 10,228 less than the estimate as per details below:—

Fund and departmental heads.	Revised Estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.
Port Fund—			
Original works	92,429	81,485	10,944
Repairs	9,329	7,717	1,612
Establishment	16,363	19,086	— 2,723
Tools and Plant	1,021	1,229	— 208
Total ..	1,19,142	1,09,517	9,625
University Fee Fund—			
Original works	..	..	..
Repairs	2,960	2,444	516
Establishment	635	553	82
Tools and Plant	41	36	5
Total ..	3,636	3,033	603
Grand Total ..	1,22,778	1,12,550	10,228

76. Of the short outlay of Rs. 10,944 under Port Funds, Original Works, Rupees 8,975 and Rs. 1,000 [aggregating Rs. 9,975] occurred in the Tinnevelly and Vizagapatam divisions, respectively. The Executive Engineer of the former division has explained his share of the lapse as due partly to an adjustment transaction on "Laying a permanent siding to the pier and reclamation work at Tuticorin" not having been billed for by the South Indian Railway Company, and partly to a portion of the work done in connection with "Protecting the T. Head of the pier at Tuticorin" having not

been paid for, owing to bad work. In the latter division, none of the grant of Rupees 1,000 provided for "Constructing quarters and out-houses for the Port officer at Vizagapatam" was utilized owing, it is said, to the land required not having been made over to the department before the close of the official year.

77. The excesses of Rs. 2,723 and Rs. 208 under "Establishment and Tools and Plant," respectively, are due to the elimination charges under "Works and Repairs" having been unduly over-estimated in framing the Revised Estimates.

78. A list of works (civil) costing over Rs. 50,000 each, in progress during the year is attached to the accounts (*vide* appendix A).

33. Famine Relief Works, in charge of Public Works Officers—Provincial.

79. In November 1896, it became apparent that, owing to the failure of the north-east monsoon, coupled with scarcity of rains in the previous monsoon, the opening of relief operations in the Deccan districts of Bellary, Kurnool and Cuddapah was an absolute necessity. Since then famine has also declared itself in the Northern Circars, viz., in the districts of Gódávari, Vizagapatam and Ganjám, and relief works started. The local Public Works officers were warned and asked to take charge of whatever relief works might be entrusted to them by the District Collectors.

80. As regards accounting for expenditure on this class of works, the procedure adopted during the first few months after their commencement was that laid down in the Madras Famine Code (Provisional issue), and in the previous rules and orders on the subject in the Public Works Department, under which all expenditure on famine-relief works was charged to the suspense head "Famine-relief works." This suspense account was relieved by debits to works, under their appropriate heads of service, of the value at normal rates of works executed, while the surplus or abnormal portion of expenditure due to famine was debited to Civil department.

81. This simple system was applicable only to works placed in charge of the Public Works Department, or for the disbursements in connection with which that department was responsible. The Public Works Department had no concern with, nor responsibility for, accounting for outlay on works which they were merely called upon to supervise.

82. But under orders contained in the Government of India resolution, No. 5299 A., dated 16th December 1896, and in S.O., No. 193, dated 14th January 1897, to Code, Volume I, Chapter IX, paragraph 104, this procedure was changed; and in consequence of this change and at the instance of Local Account officers, the Local Government issued orders (*vide* G.O., No. 133, Financial, dated 8th February 1897), the substance of which was as follows:—

(1) Expenditure on Famine-relief works to be accounted for either in the Public Works or in the Civil Department, according to the department under which the works are executed.

(2) The Public Works Department to take charge of construction, and the Collectors to pay gangs, the paymasters appointed by the latter being regarded as Public Works disbursers.

(3) Famine-relief expenditure incurred by Presidents of District Boards on ordinary, test or relief works to be recorded in the local books, if they were not supervised by the Public Works Department. But in cases where such supervision has been introduced, the entire outlay from the date of supervision to be transferred to Public Works Department books.

(4) The above procedure to also apply to the famine expenditure incurred by Collectors.

(5) Expenditure on Famine-relief works initiated by the Public Works Department to be recorded in its books in addition to (3) and (4) above.

Finance Accounts for the year 1896–97.

Revenue. 1895–96. Actuals.	Revenue. 1896–97. Budget estimate.	Revenue. 1896–97. Revised estimate.	Revenue. 1896–97. Actuals.	Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure. 1896–97. Actuals.	Expenditure. 1896–97. Revised estimate.	Expenditure. 1896–97. Budget estimate.	Expenditure. 1895–96. Actuals.
Rs.	Rs.	Rs.	Rs.		IMPERIAL.		Rs.	Rs.	Rs.	Rs.
					CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.					
...	...	...	...		Rushikulya project	A	2,04,058	2,03,000	1,89,000	**2,26,477**
					IRRIGATION—MAJOR WORKS.					
					Revenue and Working Expenses.					
109,978	1,20,000	1,14,000	1,01,598		Gódávari delta system		5,20,955	5,12,260	5,30,000	**4,95,577**
54,297	48,000	50,200	49,587		Kistna do.		7,05,100	7,41,020	5,26,000	**5,80,672**
2,524	3,500	2,700	3,204		Cauvery do.		48,048	48,294	18,200	**20,407**
1,110	1,000	1,200	1,421		Srivaikuntam anicut system		68,188	68,300	24,000	**22,297**
709	400	700	438		Pennéru anicut system		15,896	16,680	19,000	**18,033**
551	600	600	588		Sangam do.		40,373	39,830	43,000	**47,950**
1,28,561	1,03,000	1,22,100	1,29,598		Kurnool canal		85,006	86,837	86,000	**98,915**
39	...	...	...		Barúr tank		3,542	3,680	3,800	**3,097**
...	...	...	...		Periyár project		42,108	40,000	...	...
533	1,500	1,500	831		Rushikulya project		39,751	32,099	30,000	**29,155**
2,98,302	2,78,000	2,93,000	2,87,265	I	Total, Irrigation—Major Works ...	A	15,68,967	15,89,000	12,80,000	**13,16,103**
					MINOR WORKS AND NAVIGATION.					
...	...	...	...		Works for which neither Capital nor Revenue Accounts are kept		...	...	...	...
...	...	...	...		Total ...		...	...	...	...

Revenue. 1895-96. Actuals.	Revenue. 1896-97. Budget estimate.	Revenue. 1896-97. Revised estimate.	Revenue. 1896-97. Actuals.	Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure. 1896-97. Actuals.	Expenditure. 1896-97. Revised estimate.	Expenditure. 1896-97. Budget estimate.	Expenditure. 1895-96. Actuals.
Rs.	Rs.	Rs.	Rs.		IMPERIAL—*cont.*		Rs.	Rs.	Rs.	Rs.
					MINOR WORKS AND NAVIGATION—*cont.*					
...	...	...	...		*Deduct*—					
...	...	...	...		Expenditure in England		...	...	...	196
					Exchange		...	...	...	149
...	...	...	...		Net outlay, Imperial—Minor Works and Navigation	A	...	...	...	— 345
					MILITARY WORKS.					
...	...	...	...		Original works	B	19,617	20,411	10,000	11,899
...	...	...	...		Repairs	B	50,747	50,305	50,000	53,414
...	...	...	...		Establishment	C	15,015	16,224	13,800	13,877
...	...	...	...		Tools and Plant	D	965	1,060	900	895
...	...	...	...		Barrack Department		...	...	...	...
2,306	2,500	6,500	4,772	II	Total, Military Works ...		86,344	88,000	74,700	80,085
					CIVIL WORKS.					
...	...	...	...		Original works	B	25,546	32,042	73,000	12,644
...	...	...	...		Repairs	B	12,731	14,485	17,000	16,776
...	...	...	...		Establishment	C	7,841	10,733	21,100	6,677
...	...	...	...		Tools and Plant	D	508	740	1,400	436
...	...	...	...		Suspense		...	...	...	...
...	...	...	...		Total ...		46,626	58,000	1,12,500	36,533
...	...	...	...		*Deduct*—					
...	...	...	...		Expenditure in England		...	...	...	1
...	...	...	...		Exchange		...	...	...	1
...	...	...	...		Net outlay on Civil Works ...		46,626	58,000	1,12,500	36,531
3,00,608	2,80,500	2,99,500	2,92,037		Total, Imperial, Revenue and Expenditure ...		19,05,995	19,38,000	16,56,200	16,58,851
					CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED AGAINST REVENUE.					
					Irrigation.					
...	...	...	...		Gódávari delta system		64,912	80,204	84,000	13,376
...	...	...	...		Kistna do.		5,84,882	5,95,042	5,75,000	5,42,967
...	...	...	...		Cauvery do.		42,625	46,448	76,100	26,540
...	...	...	...		Pennéru anicut system		6,821	6,952	9,000	3,212
...	...	...	...		Sangam do.		17,333	19,000	19,000	17,264
...	...	...	...		Kurnool canal		...	..	...	— 384
...	...	...	...		Barúr tank		1,544	1,700	1,700	3,652
...	...	...	...		Periyár project		44,970	33,160	1,63,100	7,29,011
...	...	...	...		Srívaikuntam anicut system		668	1,415	13,100	1,725
...	...	...	...		Reserve		...	2,079	...	...
...	...	...	...		Total ...	A	7,63,755	7,86,000	9,41,000	13,37,363
					Deduct—					
...	...	...	...		Outlay in England		...	...	...	...
...	...	...	...		Net outlay—Irrigation ...		7,63,755	7,86,000	9,41,000	13,37,363
...	...	...	...		Total, Capital outlay on Public Works not charged against Revenue ...		7,63,755	7,86,000	9,41,000	13,37,363
					PROVINCIAL.					
					MINOR WORKS AND NAVIGATION.					
					Works for which Capital and Revenue Accounts are kept.					
					Capital Outlay.					
...	...	...	...		Nandyár channel extension		5,315	5,316	...	48,175
...	...	...	...		Ganjám minor River System		4,894	3,407	...	...

Revenue.				Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure.			
1895-96.	1896-97.						1896-97.			1895-96.
Actuals.	Budget estimate.	Revised estimate.	Actuals.				Actuals.	Revised estimate.	Budget estimate.	Actuals.
Rs.	Rs.	Rs.	Rs.		PROVINCIAL—*cont.*		Rs.	Rs.	Rs.	Rs.
					MINOR WORKS AND NAVIGATION—*cont.*					
					Works for which Capital and Revenue Accounts are kept—cont.					
					Capital Outlay—*cont.*					
...	...	...	...		Arkenkotta channel		...	...	...	...
...	...	...	...		Munneru project		1,57,736	1,59,900	1,23,000	**1,19,031**
...	...	...	...		Dondapad tank		28,231	26,548	10,850	**17,374**
...	...	...	...		Sagiléru project		98,909	98,400	1,10,700	**1,27,918**
...	...	...	...		Cumbum tank		1,237	1,845	...	**6,720**
...	...	...	...		Thokapally project		...	...	...	...
...	...	...	...		Patha Cuddapah tank		...	..	...	.
...	...	...	...		Thadapalle channel		8,036	6,690	8,610	**14,440**
...	...	...	...		Pálár anicut		8,032	8,610	12,300	**16,622**
...	...	...	...		Poiney anicut			...	...	**— 48**
...	...	...	...		Cheyéru anicut		4,525	3,992	3,690	**14,731**
...	...	...	...		Chembrambakam tank		...	...	...	...
...	...	...	...		Tirukkóyilúr anicut		...	...	...	**19**
...	...	...	...		Shatiatope anicut		1,160	2,565	...	**1,495**
...	...	...	...		Pelandorai anicut		45,323	32,273	...	
...	...	...	...		Lower Coleroon anicut		98,598	93,000	78,720	**38,136**
...	...	...	...		Buckingham canal		2,40,305	2,48,976	1,50,140	**1,97,537**
...	...	...	...		Cooum river improvement scheme		...	...	6,00,000	**6,144**
...	...	...	...		Marudur anicut		1,208	1,230	6,150	**2,352**
...	...	...	...		Kurnool-Cuddapah canal		12,474	16,974	18,450	**5,345**
...	...	...	...		Total ...	A	7,15,983	7,09,726	11,22,610	**6,15,991**
...	...	...	...		*Deduct*—					
...	...	...	...		Credits to expenditure in England ...		...	...	...	...
...	...	...	...		Do. to exchange		...	...	...	...
...	...	...	...		Net Capital Outlay ...		7,15,983	7,09,726	11,22,610	**6,15,991**
					Revenue and Working Expenses.					
...	...	...	...		Cumbum tank		989	984	2,460	**898**
89	80	80	75		Thadapalle channel		8,885	8,988	4,300	**3,534**
6	...	...	23		Arkenkotta channel		2,535	2,829	1,840	**1,501**
157	420	420	...		Kalingaroyen channel		6,645	7,398	2,500	**4,090**
2,156	1,540	1,300	2,614		Pálár anicut		55,906	55,682	43,602	**44,175**
226	600	600	281		Poiney anicut		11,367	11,130	12,360	**23,148**
258	200	200	394		Cheyéru anicut		27,349	27,230	16,010	**28,016**
140	30	180	144		Chembrambakam tank		**— 2,101**	**— 2,109**	**— 2,040**	**— 3,360**
10,103	13,380	13,500	19,845		Madras water-supply and Irrigation extension project		3,880	2,817	**— 270**	**1,105**
21	...	20	40		Valluru anicut		722	656	900	**490**
378	570	570	420		Tirukkóyilúr anicut		8,856	8,783	12,350	**18,259**
47	30	50	48		Mehmattur anicut		3,390	3,389	1,850	**4,092**
130	50	50	78		Vriddhachalam anicut		5,066	4,930	3,700	**5,614**
...	...	...	...		Patha Cuddapah channel		1,605	1,722	...	**3**
215	300	300	232		Shatiatope anicut		13,293	16,259	14,660	**10,942**
105	250	250	214		Pelandorai anicut		17,102	17,105	4,190	**4,348**
1,024	1,000	1,030	1,655		Lower Coleroon anicut		30,319	31,616	28,390	**18,642**
197	350	250	45		Marudur anicut		20,908	20,940	11,110	**16,099**
...	...	...	...		Chilka lake canal		275	370	370	**371**
1,08,383	1,10,000	1,10,000	1,14,788		Buckingham canal		99,326	98,714	85,110	**92,546**
1,136	1,200	1,200	917		Védáranniyam canal		6,216	5,817	4,430	**4,227**
...	...	...	...		Ganjám-Gopalpur canal		...	...	...	**15**
...	...	...	...		Nandyár channel extension		2,158	2,252	5,050	**662**
...	...	...	340		Ganjám minor River System		11,234	12,300	3,690	**1,275**
1,24,771	1,30,000	1,30,000	1,42,153	I	Total ...	A	3,38,925	3,39,802	2,56,562	**2,80,692**
					Works for which neither Capital nor Revenue Accounts are kept.					
1,022	...	...	1,206		Bellary district		1,03,318	92,584	78,301	**88,242**
406	...	...	1,247		Chingleput do.		1,92,007	1,91,507	1,68,897	**1,85,335**

Revenue. 1895-96. Actuals.	Revenue. 1896-97. Budget estimate.	Revenue. 1896-97. Revised estimate.	Revenue. 1896-97. Actuals.	Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure. 1896-97. Actuals.	Expenditure. 1896-97. Revised estimate.	Expenditure. 1896-97. Budget estimate.	Expenditure. 1895-96. Actuals.
Rs.	Rs.	Rs.	Rs.				Rs.	Rs.	Rs.	Rs.
					PROVINCIAL—*cont.*					
					MINOR WORKS AND NAVIGATION—*cont.*					
					Works for which neither Capital nor Revenue Accounts are kept—cont.					
18	...	...	33		Coimbatore district...		46,278	46,036	22,407	29,281
28	...	...	10		Cuddapah do.		38,120	37,085	37,345	37,292
269	...	...	106		Ganjám do.		14,458	13,988	29,876	25,752
1,136	...	...	1,028		Gódávari do.		63,304	62,245	55,991	57,372
10	...	...	218		Kistna do.		1,30,667	1,37,305	90,157	67,306
148	...	...	3		Kurnool do.		18,156	16,182	20,664	22,912
50	...	...	180		Madura do.		1,22,681	1,24,350	1,50,642	1,37,391
...	...	...	...		Malabar do.		2,316	2,504	2,490	1,991
641	...	...	704		Nellore do.		1,64,871	1,62,104	1,31,135	1,64,863
307	...	...	551		North Arcot do.		86,512	86,691	1,09,620	1,33,737
114	...	...	1,520		Salem do.		73,708	75,614	82,287	53,473
901	...	...	875		South Arcot do.		1,06,637	1,09,403	1,25,659	1,04,740
96	...	...	105		Tanjore do.		1,90,917	1,03,780	1,21,100	4,46,433
1,200	...	...	679		Tinnevelly do.		1,82,374	1,83,539	1,52,334	1,46,812
469	...	...	556		Trichinopoly do.		2,64,692	3,50,785	3,57,276	— 5,463
15	...	...	22		Vizagapatam do.		63,973	65,292	97,104	61,024
...	...	...	..		Presidency do.		...	..	...	5,225
...	...	...	...		Reserve		...	...	86,473	...
6,830	10,000	10,000	9,043	I	Total ...	A	18,64,989	18,60,994	19,19,758	17,63,718
					Agricultural Works.					
41	...	...	164		Chingleput district		7,432	8,739	5,625	2,061
2,408	...	...	1,162		Coimbatore do.		11,480	11,620	12,506	8,051
212	...	...	71		Cuddapah do.		2,686	3,244	5,003	2,415
3	...	...	1		Ganjám do.		12,497	12,485	8,740	19,171
2,820	...	...	2,603		Gódávari do.		2,21,030	2,23,543	2,02,864	1,40,296
4,765	...	...	6,420		Kistna do.		3,70,367	3,56,815	1,69,384	1,73,976
116	...	...	295		Nellore do.		7,868	9,986	10,065	10,797
...	...	...	...		North Arcot do.		...	...	1,246	...
...	...	...	...		Buckingham canal		8,224	8,254	8,740	8,740
1,812	...	...	...		Salem district		610	735	735	1,164
208	...	...	161		South Arcot do.		14,776	13,685	11,379	5,482
6,688	...	...	9,047		Tanjore do.		1,25,610	1,27,934	1,15,077	89.517
260	...	...	817		Tinnevelly do.		55,295	68,000	1,872	8,001
4,890	...	...	3,122		Trichinopoly do.		66,146	64,025	33,768	45,317
16	...	...	..		Vizagapatam do.		7,844	7,433	9,126	7,565
24,239	30,000	25,000	23,863	I	Total ...	A	9,11,865	9,16,478	5,96,070	5,22,553
1,558 40	1,70,000	1,65,000	1,75,059		Total, Minor Works and Navigation—Provincial ...		38,31,762	38,27,000	38,95,000	3,182,954
					Civil Works.					
...	...	...	...		Original works	B	13,46,189	13,74,233	18,29,379	15,25,659
...	...	...	...		Repairs	B	4,57,601	4,56,177	3,14,643	4,291,60
...	...	...	...		Establishment	C	4,98,249	5,12,465	5,62,465	5,59,160
...	...	...	...		Tools and Plant	D	1,28,240	1,53,525	93,513	75,513
...	...	...	...		Suspense		— 5,960	—66,400	...	—58,133
1,70,542	1,25,000	1,81,000	1,92,535	II	Total, Civil Works ...		24,24,319	24,30,000	28,00,000	25,31,359
3,26,382	2,95,000	3,46,000	3,67,594		Total, Provincial, Revenue and Expenditure ...		62,56,081	62,57,000	66,95,000	57,14,313

Revenue. 1895-96. Actuals.	Revenue. 1896-97. Budget estimate.	Revenue. 1896-97. Revised estimate.	Revenue. 1896-97. Actuals.	Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure. 1896-97. Actuals.	Expenditure. 1896-97. Revised estimate.	Expenditure. 1896-97. Budget estimate.	Expenditure. 1895-96. Actuals.
Rs.	Rs.	Rs.	Rs.		PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
					33. Famine Relief.					
					I. Railways.					
...	...	...	...	...	*Nil.*		...	...	...	...
					II. Irrigation.					
					Construction of Protective Irrigation Works.					
...	...	...	...	...	Rushikulya Project	A	35	...	...	...
					Major Works—Working Expenses.					
...	...	...	...	...	Kurnool canal	A	737	2,500	...	...
					Minor Works and Navigation.					
					Works for which neither Capital nor Revenue Accounts are kept.					
...	...	...	...	...	Anantapur district		37			
...	...	...	...	...	Bellary do.		10,378			
...	...	...	...	...	Cuddapah do.		1,015	19,700	...	...
...	...	...	...	...	Kurnool do.		3,319			
...	...	...	...	...	Gódávari do.		3			
...	...	...	...	...	Total Works for which Capital and Revenue Accounts are not kept ...	A	14,752	19,700	...	...
...	...	...	...	...	Agricultural Works. *Nil.*	A	...	2,000	...	...
...	...	...	...	...	Total, Minor Works and Navigation ...	A	14,752	21,700	...	...
...	...	...	...	...	Total, II. Irrigation ...	A	15,524	24,200	...	...
					III. Civil Works.					
					Provincial Proper.					
...	...	...	...	...	Original Works	B	...	13,400	...	...
...	...	...	...	...	Repairs	B	...	1,03,700	...	...
...	...	...	...	...	Establishment	C	22,378	26,100	...	...
...	...	...	...	...	Tools and Plant	D	45,982	32,600	...	...
...	...	...	...	...	Total, Provincial Proper ...		68,360	1,75,800	...	...
					Incorporated Local Funds.					
...	...	...	...	...	Original Works	B	4,363	...	...	...
...	...	...	...	...	Repairs	B	2,43,064	...	...	...
...	...	...	...	...	Establishment		...	...	...	...
...	...	...	...	...	Tools and Plant		...	...	...	...
...	...	...	...	...	Total, Incorporated Local Funds ...		2,47,427	...	...	...
...	...	...	...	...	Total, III. Civil Works ...		3,15,787	1,75,800	...	...
...	...	...	...	...	Total, 33. Famine Relief ...		3,31,311	2,00,000	...	...

Revenue. 1895-96. Actuals.	Revenue. 1896-97. Budget estimate.	Revenue. 1896-97. Revised estimate.	Revenue. 1896-97. Actuals.	Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure. 1896-97. Actuals.	Expenditure. 1896-97. Revised estimate.	Expenditure. 1896-97. Budget estimate.	Expenditure. 1895-96. Actuals.
Rs.	Rs.	Rs.	Rs.		INCORPORATED LOCAL.		Rs.	Rs.	Rs.	Rs.
					MINOR WORKS AND NAVIGATION.					
					Works for which neither Capital nor Revenue Accounts are kept.					
...	...	...	...		Chingleput district		...	...	...	1,139
...	...	...	...		Trichinopoly do.		3,467	4,000	3,000	21,223
...	..	...	...		Salem do.		6,894	8,000	5,000	5,053
...	...	...	...		Total ...	A	10,361	12,000	8,000	27,415
...	...	...	...		Total, Minor Works and Navigation ...		10,361	12,000	8,000	27,415
					Civil Works.					
...	...	...	...		Original works	B	1,846	1,658	20,000	3,591
...	...	...	...		Repairs	B	31,066	25,932	26,612	27,092
...	...	...	..		Establishment	C	6,912	12,953	17,765	14,466
...	...	...	...		Tools and Plant	D	722	457	623	22,557
8,712	5,000	7,000	7,722		Total ...		40,546	41,000	65,000	67,706
8,712	5,000	7,000	7,722		Total, Incorporated Local, Revenue and Expenditure ...		50,907	53,000	73,000	95,121
					EXCLUDED LOCAL FUNDS.					
					CIVIL WORKS.					
					University Fee Fund.					
...	...	...	...		Original works	B	...	...	...	...
...	...	...	...		Repairs	B	2,444	2,960	3,000	4,744
...	...	...	...		Establishment	C	553	635	690	1,091
...	...	...	...		Tools and Plant	D	36	41	45	71
...	...	...	...		Total ...		3,033	3,636	3,735	5,906
					Port Fund.					
...	...	...	...		Original works	B	81,485	92,429	20,350	69,552
...	...	...	...		Repairs	B	7,717	9,329	7,520	5,869
...	...	...	...		Establishment	C	19,086	16,363	6,410	12,635
...	...	...	...		Tools and Plant	D	1,229	1,021	418	759
...	...	...	...		Total ...		1,09,517	1,19,142	34,698	88,815
...	...	...	...		Total, Excluded Local Funds ...		1,12,550	1,22,778	38,433	94,721
					CONTRIBUTIONS.					
					IRRIGATION—MAJOR WORKS.					
					Revenue and Working Expenses.					
...	...	...	...		Cauvery delta system		728	...	...	1,142
...	...	...	...		Total, Irrigation, Major Works ...	A	728	...	...	1,142
					MINOR WORKS AND NAVIGATION.					
					Works for which Capital and Revenue Accounts are kept.					
					Capital.					
...	...	...	...		Nandyár channel extension	A	...	...	...	1,108
...	...	...	...		Total ...		...	...	...	1,108

Revenue. 1895-96. Actuals.	Revenue. 1896-97. Budget estimate.	Revenue. 1896-97. Revised estimate.	Revenue. 1896-97. Actuals.	Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure. 1896-97. Actuals.	Expenditure. 1896-97. Revised estimate.	Expenditure. 1896-97. Budget estimate.	Expenditure. 1895-96. Actuals.
Rs.	Rs.	Rs.	Rs.		CONTRIBUTIONS—*cont.*		Rs.	Rs.	Rs.	Rs.
					MINOR WORKS AND NAVIGATION—*cont.*					
					Works for which Capital and Revenue Accounts are kept—cont.					
					Revenue.					
...	...	...	...		Lower Coleroon anicut system		69	...	...	...
...	...	...	...		Total ...		69	...	...	...
					Works for which neither Capital nor Revenue Accounts are kept.					
...	...	...	...		Tanjore		296	...	...	...
...	...	...	...		Coimbatore		314	...	...	24
...	...	...	...		Trichinopoly		2,611	...	...	1,470
...	...	...	...		Madura		1,648	...	...	491
...	...	...	...		Tinnevelly		5,180	...	...	...
...	...	...	...		Vizagapatam		5,379	...	...	7,768
...	...	...	...		Chingleput		1,594	...	...	190
...	...	...	...		North Arcot		209	...	...	...
...	...	...	...		Bellary		...	...	...	161
...	...	...	...		Cuddapah		...	...	...	942
...	...	...	...		Salem		319	...	...	3
...	...	...	...		South Arcot		314	...	...	1,275
...	...	...	...		Malabar		— 224	...	...	5,213
...	...	...	...		Total ...	A	17,640	...	...	17,537
					Agricultural Works.					
...	...	...	...		Vizagapatam		...	...	...	...
...	...	...	...		Gódávari		...	...	...	...
...	...	...	...		Tanjore		...	...	...	528
...	...	...	...		Total ...	A	...	...	...	528
...	...	...	...		Total, Minor Works and Navigation ...		17,709	...	...	19,173
					CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED AGAINST REVENUE.					
					Irrigation.					
...	...	...	...		Cauvery delta system	A	1,229	...	...	2,186
...	...	...	...		Total, Irrigation ...		1,229	...	...	2,186
...	...	...	...		Total, Contributions, Irrigation Branch ...		19,666	...	...	22,501
					BUILDINGS AND ROADS BRANCH.					
					IMPERIAL.					
					Military Works.					
...	...	...	...		Original works	B	117	...	...	1,292
...	...	...	...		Repairs	B	1,317	...	...	1,069
...	...	...	...		Establishment	C	...	...	...	184
...	...	...	...		Tools and Plant	D	...	...	...	12
...	...	...	...		Total ...		1,434	...	...	2,557

Revenue. 1895-96. Actuals.	Revenue. 1896-97. Budget estimate.	Revenue. 1896-97. Revised estimate.	Revenue. 1896-97. Actuals.	Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure. 1896-97. Actuals.	Expenditure. 1896-97. Revised estimate.	Expenditure. 1896-97. Budget estimate.	Expenditure. 1895-96. Actuals.
Rs.	Rs.	Rs.	Rs.		BUILDINGS AND ROADS BRANCH —*cont.*		Rs.	Rs.	Rs.	Rs.
					PROVINCIAL.					
					Civil Works.					
...	...	...	...		Original works	B	8,540	...	...	**1,839**
...	...	...	...		Repairs	C	...	...	...	**678**
...	...	...	...		Establishment	D	1,368	...	...	**579**
...	...	...	...		Tools and Plant		88	...	...	**38**
...	...	...	...		Total ...		9,996	...	...	**3,134**
...	...	...	...		Total, Contributions, Buildings and Roads Branch ...		11,430	...	...	**5,691**
...	...	...	...		Grand Total, Contributions ...		31,096	...	...	**28,192**

IRRIGATION BRANCH. **MADRAS PRESIDENCY.**

SCHEDULE I.

Detailed Account of Revenue.

Finance Accounts for the year 1896-97.

Heads of account.	Actual receipts. Water-rates.	Owners' rates.	Sale of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	Total.	Revised estimate.	Budget estimate.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
IMPERIAL.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
XXIX. Major Works—Direct Receipts.														
Gódávari delta system	..	..	..	60	5,631	9,342	..	90,227	308	11	— 3,981	1,01,598	1,14,000	1,20,000
Kistna do.	..	..	..	1,364	2,285	11,950	..	31,679	1,889	74	346	49,587	50,200	48,000
Cauvery do.	..	..	..	..	1,002	1,963	..	..	70	..	169	3,204	2,700	3,500
Pennéru anicut system	..	..	..	..	..	438	..	..	..	..	..	438	700	400
Srivaikuntam anicut system	..	..	..	563	..	617	..	..	235	..	6	1,421	1,200	1,000
Sangam anicut system	..	..	..	..	..	323	..	..	265	..	..	588	600	600
Kurnool canal	1,20,630	..	..	3,500	2,424	892	..	1,598	481	..	73	1,29,598	1,22,100	1,03,000
Barúr tank project	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Rushikulya do.	..	..	..	250	78	204	..	2	..	..	297	831	1,500	1,500
Total ..	1,20,630	..	..	5,737	11,420	25,729	..	1,23,506	3,248	85	— 3,090	2,87,265	2,93,000	2,78,000
PROVINCIAL.														
XXX. Minor Works and Navigation.														
Works for which Capital and Revenue Accounts are kept.														
Chembrambakam tank	..	..	..	..	..	143	..	..	1	..	..	144	180	30
Ganjám minor river system	..	..	212	..	97	31	..	..	..	..	..	340	..	..
Pálár anicut system	..	..	..	..	33	2,552	..	..	..	..	29	2,614	1,300	1,540
Pelandorai anicut system	..	..	..	..	59	153	..	..	..	..	2	214	250	250
Buckingham canal	..	..	..	..	..	735	..	1,13,718	185	..	150	1,14,788	1,10,000	1,10,000
Madras Water-supply and Irrigation Extension project	..	..	..	19,825	20	..	..	..	..	..	..	19,845	13,500	13,380
Kalingarayen channel	..	..	..	..	..	..	..	..	..	..	..	..	420	420
Lower Coleroon anicut system	..	..	..	..	956	699	..	..	..	..	..	1,655	1,030	1,000
Shatiatope anicut system	..	..	..	..	211	21	..	..	..	..	..	232	300	300
Vriddhachalam anicut system	..	..	..	..	12	66	..	..	..	..	..	78	50	50
Mehmattur do.	..	..	..	..	1	47	..	..	..	..	..	48	50	30

Heads of account.	Actual receipts.															Budget estimate.
	Water-rates.	Owners' rates.	Sale of water.	Water-supply of towns.	Planta-tions.	Other canal produce.	Water-power.	Naviga-tion.	Rent of buildings.	Fines.	Miscel-laneous.	Total.	Revised estimate.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
PROVINCIAL—*cont.*	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
XXX. Minor Works and Navigation —*cont.*																
Works for which Capital and Revenue Accounts are kept—cont.																
Tirukkóyilúr anicut system	..	..	..	..	379	41	..	..	..	..	..	420	570	570		
Cheyár anicut system	..	..	..	..	..	391	..	..	..	..	3	394	200	200		
Poiney do.	..	..	..	..	..	281	..	..	..	..	..	281	600	600		
Marudur do.	..	..	..	..	..	45	..	..	..	..	..	45	250	350		
Védáranniyam canal	..	..	..	..	..	..	..	917	..	..	..	917	1,200	1,200		
Thadapalle channel	..	..	..	..	..	75	..	..	..	..	..	75	80	80		
Valluru anicut system	..	..	..	..	..	40	..	..	..	..	..	40	20	..		
Arkenkotta channel	..	..	..	..	..	23	..	..	..	..	..	23	..	..		
Total ..	..	..	212	19,825	1,768	5,343	..	1,14,635	186	..	184	1,42,153	1,30,000	1,30,000		
Works for which neither Capital nor Revenue Accounts are kept	— 11	..	..	..	1,836	6,050	..	471	250	11	436	9,043	10,000	10,000		
Agricultural works	..	..	..	..	9,335	14,184	..	..	..	..	344	23,863	25,000	30,000		
Grand Total ..	— 11	..	212	19,825	12,939	25,577	..	1,15,106	436	11	964	1,75,059	1,65,000	1,70,000		

SCHEDULE II.

Detailed Account of Revenue.

Finance Accounts for the year 1896–97.

Heads of account.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Rents of buildings.	Sales of buildings.	Sales of barrack furniture.	Sales of tools and plant.	Sales of produce.	Sales of old materials.	Value of materials received from old buildings.	Receipts from self-supporting workshops.		Tolls on roads.	Ferry receipts.	Unclaimed deposits.	Fines, refunds and miscella-neous.	Total.	Realized in Public Works Department.	Realized in Civil and Military Departments.
								Interest on capital.	Net profits.							
XXXI. Imperial Military Works—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Budget estimate	2,200	..	..	..	70	160	70	..	..	..	..	..	..	2,500	2,500	
Revised do.	5,500	..	50	..	340	600	..	..	..	..	..	..	10	6,500	6,500	..
Actuals	4,123	515	..	..	41	69	..	..	..	..	..	..	24	4,772	4,772	..
XXXII. Imperial Civil Works—																
Budget estimate																
Revised do.								No details.								
Actuals	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XXXII. Provincial Civil Works—																
Budget estimate	58,000	3,800	..	16,800	1,900	5,400	100	..	3,000	..	..	100	35,900	1,25,000	1,25,000	
Revised do.	75,500	16,200	..	26,800	1,800	5,200	1,200	..	3,300	..	..	900	50,100	1,81,000	1,81,000	..
Actuals	65,726	11,652	..	51,862	1,856	4,148	1,027	..	3,119	..	..	1,765	51,380	1,92,535	1,92,535	..
XXXII. Incorporated Local Funds—																
Budget estimate	..	..	..	..	4,700	..	..	..	..	..	..	..	300	5,000	5,000	
Revised do.	..	..	..	..	6,800	..	..	..	..	..	..	..	200	7,000	7,000	..
Actuals	..	..	..	..	7,588	..	..	..	..	..	..	..	134	7,722	7,722	..
Excluded Local Funds—																
Budget estimate																
Revised do.								No details.								
Actuals	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

SCHEDULE A.

DETAILED ACCOUNT OF EXPENDITURE.

Finance Accounts for the year 1896–97.

Heads of account.	New works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of revenue.	Suspense account.	Total.	Less receipts on capital account.	Net expenditure of the year.	Less expenditure in England.	Less loss by exchange.	Net outlay in India.	Revised estimate.	Grant as per budget orders.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.			RS.	RS.	RS.
IMPERIAL.														
FAMINE RELIEF AND INSURANCE.														
35. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.														
Rushikulya project	1,67,744	..	37,317	— 90	..	..	2,04,971	913	2,04,058	..	..	2,04,058	2,03,000	1,89,000
Total ..	1,67,744	..	37,317	— 90	..	..	2,04,971	913	2,04,058	..	..	2,04,058	2,03,000	1,89,000
42. MAJOR WORKS (WORKING EXPENSES).														
Imperial.														
Gódávari delta system	19,768	2,42,089	2,20,920	38,125	53	..	5,20,955	..	5,20,955	..	..	5,20,955	5,12,260	5,30,000
Kistna delta system	14,426	4,17,721	2,21,838	51,085	30	..	7,05,100	..	7,05,100	..	..	7,05,100	7,41,020	5,26,000
Pennér anicut system	— 851	7,293	9,428	26	..	..	15,896	..	15,896	..	..	15,896	16,680	19,000
Sangam do.	5,181	19,527	15,695	— 57	27	..	40,373	..	40,373	..	..	40,373	39,830	43,000
Kurnool canal	7,811	52,787	22,984	1,200	224	..	85,006	..	85,006	..	..	85,006	86,837	86,000
Barár tank project	904	1,613	1,025	..	..	..	3,542	..	3,542	..	..	3,542	3,680	3,800
Cauvery delta system	19,576	— 21,771	47,774	2,444	25	..	48,048	..	48,048	..	..	48,048	48,294	18,200
Srivaikuntam anicut system	69	50,189	18,008	— 78	..	..	68,188	..	68,188	..	..	68,188	68,300	24,000
Rushikulya project	..	31,648	7,291	812	..	..	39,751	..	39,751	..	..	39,751	32,099	30,000
Periyár do.	..	40,000*	2,108	..	..	..	42,108	..	42,108	..	..	42,108	40,000	..
Total ..	66,884	8,41,096	5,67,071	93,557	359	..	15,68,967	..	15,68,967	..	..	15,68,967	15,89,000	12,80,000
Contributions.														
Cauvery delta system	424	160	135	9	..	..	728	..	728	..	..	728	..	..
Total ..	424	160	135	9	..	..	728	..	728	..	..	728	..	..
43. MINOR WORKS AND NAVIGATION.														
IMPERIAL.														
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.														
Presidency district (Public Works Stores) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
43. MINOR WORKS AND NAVIGATION.														
PROVINCIAL.														
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.														
Capital.														
Ganjám minor river system	4,011	..	883	..	..	..	4,894	..	4,894	..	..	4,894	3,407	..
Kurnool-Cuddapah canal	10,176	..	2,298	..	..	..	12,474	..	12,474	..	..	12,474	16,974	18,450
Munneru project	1,28,094	..	28,647	1,286	..	..	1,58,027	291	1,57,736	..	..	1,57,736	1,59,900	1,23,000
Dondapad tank	26,889	..	1,349	..	..	..	28,238	7	28,231	..	..	28,231	26,548	10,850
Sagileru project	80,523	..	18,386	..	..	..	98,909	..	98,909	..	..	98,909	98,400	1,10,700
Cumbum tank	1,005	..	232	..	..	..	1,237	..	1,237	..	..	1,237	1,845	..
Thadapalle channel	6,533	..	1,503	..	..	..	8,036	..	8,036	..	..	8,036	6,690	8,610
Pelandorai anicut	36,861	..	8,462	..	..	..	45,323	..	45,323	..	..	45,323	32,273	..
Marudur anicut	982	..	226	..	..	..	1,208	..	1,208	..	..	1,208	1,230	6,150
Pálár anicut	6,673	..	1,359	..	..	..	8,032	..	8,032	..	..	8,032	8,610	12,300
Poiney do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cheyéru do.	3,689	..	836	..	..	..	4,525	..	4,525	..	..	4,525	3,992	3,690
Nandyár channel extension	4,321	..	994	..	..	..	5,315	..	5,315	..	..	5,315	5,316	..
Tirukkóyilúr anicut	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Shatiatope do.	943	..	217	..	..	..	1,160	..	1,160	..	..	1,160	2,565	..
Lower Coleroon anicut	70,305	..	14,311	13,982	..	..	98,598	..	98,598	..	..	98,598	93,000	78,720
Buckingham canal	1,70,901	..	37,616	33,788	..	..	2,42,305	2,000	2,40,305	..	..	2,40,305	2,48,976	1,50,140
Cooum river improvement scheme	..	..	..	..	..	..	..	..	..	..	..	..	..	6,00,000
Total ..	5,51,906	..	1,17,319	49,056	..	..	7,18,281	2,298	7,15,983	..	..	7,15,983	7,09,726	11,22,610
Contributions.														
Nandyár channel extension	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Revenue.														
Nandyár channel extension	..	1,750	308	100	..	..	2,158	..	2,158	..	..	2,158	2,252	5,050
Cumbum tank	59	745	185	..	..	..	989	..	989	..	..	989	984	2,460
Thadapalle channel	4,238	3,324	1,323	..	..	..	8,885	..	8,885	..	..	8,885	8,988	4,300
Arkenkotta do.	689	1,477	369	..	..	..	2,535	..	2,535	..	..	2,535	2,829	1,840
Kalingarayen channel	180	5,470	995	..	..	..	6,645	..	6,645	..	..	6,645	7,398	2,500
Palár anicut	9,356	35,935	10,619	— 4	..	..	55,906	..	55,906	..	..	55,906	55,682	43,602
Poiney anicut	1,997	7,222	2,148	..	..	..	11,367	..	11,367	..	..	11,367	11,130	12,360
Cheyéru do.	3,579	18,641	5,129	..	..	..	27,349	..	27,349	..	..	27,349	27,230	16,010
Chembrambakam tank	— 934	— 694	— 364	— 109	..	..	— 2,101	..	— 2,101	..	..	— 2,101	— 2,109	— 2,040
Patha Cuddapah do.	1,373	..	232	..	..	..	1,605	..	1,605	..	..	1,605	1,722	..

* The sum of Rs. 40,000 shown here being rent of land or compensation paid to Travancore Government is shown under the departmental head I-C, compensation in accounts.

Heads of Account.	New works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refund of revenue.	Suspense account.	Total.	Less receipts on capital account.	Net expenditure of the year.	Less expenditure in England.	Less loss by exchange.	Net outlay in India.	Revised estimate.	Grant as per budget orders.
Revenue—cont.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.
Madras Water-supply and Irrigation Extension project	— 3,281	4,860	2,311	— 10	..	..	3,880	..	3,880	..	..	3,880	2,817	— 270
Valluru anicut	119	465	138	..	..	..	722	..	722	..	..	722	656	900
Tirukkóyilúr anicut	2,040	5,123	1,690	3	..	..	8,856	..	8,856	..	..	8,856	8,783	12,350
Mehmattur	803	1,950	637	..	..	..	3,390	..	3,390	..	..	3,390	3,389	1,850
Vriddhachalam anicut	1,504	2,572	945	45	..	..	5,066	..	5,066	..	..	5,066	4,930	3,700
Shatiatope do.	2,167	11,048	3,037	41	..	..	16,293	..	16,293	..	..	16,293	16,259	14,660
Pelandorai do.	2,449	11,439	3,216	— 2	..	..	17,102	..	17,102	..	..	17,102	17,105	4,190
Lower Coleroon do.	2,421	22,226	5,622	50	..	..	30,319	..	30,319	..	..	30,319	31,616	28,390
Marudur do.	..	16,994	3,914	..	..	..	20,908	..	20,908	..	..	20,908	20,940	11,110
Chilka lake canal	..	256	59	..	..	..	315	..	315	..	..	315	370	370
Buckingham canal	3,080	64,143	26,501	5,586	16	..	99,326	..	99,326	..	..	99,326	98,714	85,110
Vedáranniyam canal	..	4,171	1,051	994	..	..	6,216	..	6,216	..	..	6,216	5,817	4,430
Ganjám-Gopalpur canal	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ganjám minor river system	..	9,073	2,121	..	..	..	11,194	..	11,194	..	..	11,194	12,300	3,690
Total ..	31,839	2,28,190	72,186	6,694	16	..	3,38,925	..	3,38,925	..	..	3,38,925	3,39,802	2,56,562
Contribution.														
Lower Coleroon anicut	34	21	13	1	..	..	69	..	69	..	..	69	..	..
Works for which neither Capital nor Revenue Accounts are kept.														
Bellary district	31,104	50,177	20,675	1,362	..	..	1,03,318	..	1,03,318	..	..	1,03,318	92,584	78,301
Chingleput do.	36,266	1,17,976	35,478	2,287	..	..	1,92,007	..	1,92,007	..	..	1,92,007	1,91,507	1,68,897
Coimbatore do.	24,218	13,194	8,323	543	..	..	46,278	..	46,278	..	..	46,278	46,036	22,407
Cuddapah do.	7,069	23,463	7,124	464	..	..	38,120	..	38,120	..	..	38,120	37,085	37,345
Ganjám do.	2,837	8,781	2,667	173	..	..	14,458	..	14,458	..	..	14,458	13,988	29,876
Gódávari do.	9,269	36,301	17,063	671	..	..	63,304	..	63,304	..	..	63,304	62,245	55,991
Kistna do.	39,769	61,745	27,630	1,523	..	..	1,30,667	..	1,30,667	..	..	1,30,667	1,37,305	90,157
Kurnool do.	6,325	7,763	3,819	249	..	..	18,156	..	18,156	..	..	18,156	16,182	20,664
Madura do.	3,850	83,896	33,647	1,288	..	..	1,22,681	..	1,22,681	..	..	1,22,681	1,24,350	1,50,642
Malabar do.	— 173	2,184	286	19	..	..	2,316	..	2,316	..	..	2,316	2,504	2,490
Nellore do.	66,344	54,229	42,890	1,408	..	..	1,64,871	..	1,64,871	..	..	1,64,871	1,62,104	1,31,135
North Arcot do.	13,599	55,963	15,955	995	..	..	86,512	..	86,512	..	..	86,512	86,691	1,09,620
Salem do.	8,261	50,775	13,790	882	..	..	73,708	..	73,708	..	..	73,708	75,614	82,287
South Arcot do.	14,533	71,284	19,539	1,272	9	..	1,06,637	..	1,06,637	..	..	1,06,637	1,09,403	1,25,659
Tanjore do.	1,733	74,707	1,13,496	981	..	..	1,90,917	..	1,90,917	..	..	1,90,917	1,03,780	1,21,100
Tinnevelly do.	10,011	1,32,695	37,539	2,129	..	..	1,82,374	..	1,82,374	..	..	1,82,374	1,83,539	1,52,384
Trichinopoly district	10,877	1,17,756	1,33,935	2,105	19	..	2,64,692	..	2,64,692	..	..	2,64,692	3,50,785	3,57,276
Vizagapatam do.	11,003	40,951	11,284	735	..	..	63,973	..	63,973	..	..	63,973	65,292	97,104
Presidency do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Reserve	..	..	..	..	..	..	..	..	..	..	..	..	..	86,473
Total ..	2,96,895	10,03,840	5,45,140	19,086	28	..	18,64,989	..	18,64,989	..	..	18,64,989	18,60,994	19,19,758
Contributions.														
Tanjore	..	248	45	3	..	..	296	..	296	..	..	296	..	..
Chingleput	..	1,594	..	..	..	..	1,594	..	1,594	..	..	1,594	..	..
North Arcot	42	167	..	..	..	..	209	..	209	..	..	209	..	..
Coimbatore	251	..	59	4	..	..	314	..	314	..	..	314	..	..
Tinnevelly	..	4,161	957	62	..	..	5,180	..	5,180	..	..	5,180	..	..
Madura	692	641	296	19	..	..	1,648	..	1,648	..	..	1,648	..	..
Salem	..	256	59	4	..	..	319	..	319	..	..	319	..	..
Vizagapatam	2,561	2,293	492	33	..	..	5,379	..	5,379	..	..	5,379	..	..
Trichinopoly	2,080	50	489	— 8	..	..	2,611	..	2,611	..	..	2,611	..	..
South Arcot	293	..	21	..	..	..	314	..	314	..	..	314	..	..
Malabar	— 180	..	— 41	— 3	..	..	— 224	..	— 224	..	..	— 224	..	..
Total ..	5,729	9,410	2,877	114	..	..	17,640	..	17,640	..	..	17,640	..	..
Agricultural Works.														
Chingleput district	522	5,435	1,386	89	..	..	7,432	..	7,432	..	..	7,432	8,739	5,625
Coimbatore do.	210	9,128	2,018	124	..	..	11,480	..	11,480	..	..	11,480	11,620	12,506
Cuddapah do.	..	2,402	263	17	4	..	2,686	..	2,686	..	..	2,686	3,244	5,003
Ganjám do.	5,723	3,854	2,203	144	573	..	12,497	..	12,497	..	..	12,497	12,485	8,740
Gódávari do.	63,780	1,17,393	37,432	2,425	..	..	2,21,030	..	2,21,030	..	..	2,21,030	2,23,543	2,02,864
Kistna do.	35,676	2,62,823	67,556	4,812	..	..	3,70,867	..	3,70,867	..	..	3,70,867	3,56,815	1,69,384
Nellore do.	33	6,269	1,472	94	..	..	7,868	..	7,868	..	..	7,868	9,986	10,005
North Arcot do.	..	..	..	..	..	..	..	..	..	..	..	..	..	1,246
Buckingham canal	..	6,606	1,519	99	..	..	8,224	..	8,224	..	..	8,224	8,234	8,740
Salem district	..	610	..	..	..	..	610	..	610	..	..	610	735	735
South Arcot district	..	11,855	2,743	178	..	..	14,776	..	14,776	..	..	14,776	13,685	11,379
Tanjore do.	10,768	90,434	22,912	1,435	61	..	1,25,610	..	1,25,610	..	..	1,25,610	1,27,934	1,15,077
Tinnevelly do.	15,163	29,293	10,180	659	..	..	55,295	..	55,295	..	..	55,295	68,000	1,872
Trichinopoly do.	3,116	49,944	12,232	852	2	..	66,146	..	66,146	..	..	66,146	64,025	33,768
Vizagapatam do.	2,221	4,146	1,387	90	..	..	7,844	..	7,844	..	..	7,844	7,433	9,126
Total ..	1,37,212	5,99,692	1,63,303	11,018	640	..	9,11,865	..	9,11,865	..	..	9,11,865	9,16,478	5,96,070
LOCAL.														
IRRIGATION CESS.														
Works for which neither Capital nor Revenue Accounts are kept.														
Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly	1,128	2,339	..	..	..	..	3,467	..	3,467	..	..	3,467	4,000	3,000
Salem	4,879	2,015	..	..	..	..	6,894	..	6,894	..	..	6,894	8,000	5,000
Total ..	6,007	4,354	..	..	..	..	10,361	..	10,361	..	..	10,361	12,000	8,000
Capital Expenditure on Public Works (Not charged against Revenue).														
49. *Irrigation Works.*														
Barúr tank	1,255	..	289	..	..	..	1,544	..	1,544	..	..	1,544	1,700	1,700
Gódávari delta system	54,078	..	10,834	..	..	..	64,912	..	64,912	..	..	64,912	80,204	84,000

Detailed Account of Expenditure—*cont.*

Heads of Account.	New works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refund of revenue.	Suspense account.	Total.	Less receipts on capital account.	Net expenditure of the year	Less expenditure in England.	Less loss by exchange.	Net outlay in India.	Revised estimate.	Grant as per budget orders.
49. *Irrigation Works*—cont.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.			Rs.	Rs.	Rs.
Kistna delta system	4,51,411	..	91,821	41,650	..	..	5,84,882	..	5,84,882	..	..	5,84,882	5,95,042	5,75,000
Penneru anicut system	6,017	..	804	..	..	..	6,821	..	6,821	..	..	6,821	6,952	9,000
Sangam do.	16,045	..	2,666	— 1,378	..	..	17,333	..	17,333	..	..	17,333	19,000	19,000
Kurnool canal	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cauvery delta system	34,884	..	7,741	..	..	..	42,625	..	42,625	..	..	42,625	46,448	76,100
Srívaikuntam anicut system	543	..	125	..	..	..	668	..	668	..	..	668	1,415	13,100
Periyár project	1,09,313	..	22,434	— 86,446	..	..	45,301	331	44,970	..	..	44,970	33,160	1,63,100
Reserve	..	..	..	..	..	..	..	..	..	..	..	..	2,079	..
Total	6,73,546	..	1,36,714	— 46,174	..	..	7,64,086	331	7,63,755	..	..	7,63,755	7,86,000	9,41,000
Contributions.														
Cauvery delta system	996	..	218	15	..	..	1,229	..	1,229	..	..	1,229	..	..
Total	996	..	218	15	..	..	1,229	..	1,229	..	..	1,229	..	..
PROVINCIAL.														
33. Famine Relief.														
II. Irrigation.														
Construction of Protective Irrigation Works.														
Rushikulya project	35	..	..	..	..	..	35	..	35	..	..	35	..	..
Major Works—Working Expenses.														
Kurnool canal	..	737	..	..	..	..	737	..	737	..	..	737	2,500	..
Minor Works and Navigation—Works for which neither Capital nor Revenue Accounts are kept.														
Anantapur district	..	37	..	..	..	..	37	..	37	..	..	37		
Bellary ,,	10,234	144	..	..	..	..	10,378	..	10,378	..	..	10,378		
Cuddapah ,,	3	1,012	..	..	..	..	1,015	..	1,015	..	..	1,015	19,700	..
Kurnool ,,	..	3,319	..	..	..	..	3,319	..	3,319	..	..	3,319		
Gódávari ,,	3	..	..	..	..	..	3	..	3	..	..	3		
Total	10,240	4,512	..	..	..	..	14,752	..	14,752	..	..	14,752	19,700	..
Agricultural works	..	..	..	..	..	..	..	..	..	..	..	..	2,000	..
Total, II Irrigation	10,275	5,249	..	..	..	..	15,524	..	15,524	..	..	15,524	24,200	..

IRRIGATION BRANCH. MADRAS PRESIDENCY.

SCHEDULE A (*a*).

DETAIL OF CHARGES FOR ESTABLISHMENTS.

Finance Accounts for the year 1896–97.

Particulars.	Charges. Amount.	Charges. Total.	Revised estimate.	Budget estimate.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
Special Establishment.					
Establishment for Tank Restoration Scheme—					
Engineers	..	..	..	..	
Upper Subordinates	..	..	..	..	
Lower subordinates, petty and office	..	..	..	..	
Travelling allowances	..	..	..	..	
Contingencies	..	..	..	..	
Total	..	..	..	..	
Deduct—Contribution from Local Funds	..	..	..	..	
Net Total	..	..	..	..	
Total, Special Establishment	..	..	..	..	
Percentage Charges.					
Share of Public Works Establishment at 23 per cent. on "Works and Repairs" excluding land charges—					
Famine Relief and Insurance	..	37,317	36,090	33,039	
Major Works (Working Expenses)	..	1,92,066	1,96,413	1,43,307	
Minor Works and Navigation	..	6,34,294	6,42,274	6,39,229	
Capital Expenditure on Public Works not charged to Revenue	..	1,36,714	1,43,882	1,62,518	
Share of Public Works Establishment at 10 per cent. of direct receipts—					
Major Works (Working Expenses)	..	16,664	18,090	18,500	
Minor Works and Navigation	..	17,505	16,500	17,000	
Share of Public Works Establishment at 6 per cent. on Revenue due to Major Irrigation Works realised in Civil Department after deducting old Irrigation Revenue and excluding the share of enhanced Land Revenue	..	3,58,341	3,74,460	3,94,314	
Share of Public Works Establishment at 6 per cent. on old Irrigation Revenue due to Productive Public Works chargeable to Minor Works and Navigation	..	2,46,149	2,33,280	2,30,940	
Total	..	16,89,050	16,60,989	16,38,917	

IRRIGATION BRANCH. **MADRAS PRESIDENCY.**

SCHEDULE A (*b*).

Detail of Charges for Tools and Plant.

Finance Accounts for the year 1896–97.

Funds, Finance heads and Project.	Navigation plant.	Mill plant.	Railway plant and rolling-stock.	Miscellaneous.	Repairs and carriage.	Total.
IMPERIAL.	Rs.			Rs.	Rs.	Rs.
FAMINE RELIEF AND INSURANCE.						
35. Construction of Protective Irrigation Works.						
Rushikulya project	..	..	..	..	— 90	— 90
42. Major Works (Working Expenses).						
Gódávari delta system	1,966	..	..	1,477	34,682	38,125
Kistna do.	1,039	..	..	— 1,023	51,069	51,085
Cauvery do.	14	..	..	2,364	66	2,444
Srívaikuntam anicut system	..	..	..	— 78	..	— 78
Pennéru anicut system	..	..	..	— 5	31	26
Sangam do.	..	..	..	— 57	..	— 57
Kurnool canal	..	..	..	— 2	1,202	1,200
Rushikulya project	240	..	..	..	572	812
Total ..	3,259	..	..	2,676	87,622	93,557
PROVINCIAL.						
IRRIGATION.						
43. Minor Works and Navigation.						
Works for which Capital and Revenue Accounts are kept.						
Capital.						
Munneru project	..	..	..	1,264	22	1,286
Buckingham canal	..	..	..	33,788	..	33,788
Lower Coleroon anicut	..	..	..	13,982	..	13,982
Total ..	..	..	..	49,034	22	49,056
Revenue.						
Vriddachalam anicut	..	..	..	45	..	45
Tirukkóyilúr do.	..	..	..	3	..	3
Shatiatope do.	..	..	..	41	..	41
Chembrambakam tank	..	..	..	— 109	..	— 109
Pálár anicut system	..	..	..	— 4	..	— 4
Pelandorai anicut system	..	..	..	— 2	..	— 2
Buckingham canal	..	..	..	1,962	3,624	5,586
Védáranniyam canal	..	..	..	994	..	994
Madras Water-supply and Irrigation Extension project	..	..	..	— 10	..	— 10
Nandyár anicut	..	..	..	100	..	100
Lower Coleroon anicut	..	..	..	50	..	50
Total ..	..	..	..	3,070	3,624	6,694
Works for which Capital and Revenue Accounts are not kept.						
Buckingham canal	..	..	..	..	..	..
Bellary district	..	..	..	1,362	..	1,362
Chingleput do.	..	..	..	2,287	..	2,287
Coimbatore do.	..	..	..	543	..	543
Cuddapah do.	..	..	..	464	..	464
Ganjám do.	..	..	..	173	..	173
Gódávari do.	..	..	..	621	50	671
Kistna do.	..	..	..	1,523	..	1,523
Kurnool do.	..	..	..	249	..	249
Madura do.	..	..	..	1,288	..	1,288
Malabar do.	..	..	..	19	..	19
Nellore do.	..	..	..	1,408	..	1,408
North Arcot do.	..	..	..	995	..	995
Salem do.	..	..	..	882	..	882
South Arcot do.	..	..	..	1,272	..	1,272

Detail of Charges for Tools and Plant—*cont.*

Funds, Finance heads and Project.	Navigation plant	Mill plant.	Railway plant and rolling-stock.	Miscellaneous.	Repairs and carriage.	Total.
PROVINCIAL—*cont.*	Rs.	Rs.		Rs.	Rs.	Rs.
Irrigation—*cont.*						
Works for which Capital and Revenue Accounts are not kept—cont.						
Tanjore district	..	..	..	981	..	981
Tinnevelly do.	..	..	..	2,129	..	2,129
Trichinopoly do.	..	..	..	2,105	..	2,105
Vizagapatam do.	..	..	..	735	..	735
Total ..	..	..	..	19,936	50	19,086
Agricultural Works.						
Chingleput district	..	..	..	89	..	89
Coimbatare do.	..	..	..	124	..	124
Cuddapah do.	..	..	..	17	..	17
Ganjám do.	..	..	..	144	..	144
Gódávari do.	..	..	..	2,425	..	2,425
Kistna do.	..	..	..	4,812	..	4,812
Nellore do.	..	..	..	94	..	94
Buckingham canal	..	..	..	99	..	99
Salem district	..	..	..	..	..	..
South Arcot do.	..	..	..	178	..	178
Tanjore do.	..	..	..	1,435	..	1,435
Tinnevelly do.	..	..	..	659	..	659
Trichinopoly do.	..	..	..	852	..	852
Vizagapatam do.	..	..	..	90	..	90
Total, Agricultural Works ..	..	..	..	11,018	..	11,018
49. Irrigation Works.						
Capital Expenditure on Public Works not charged against Revenue.						
Kistna delta system	33,991	..	..	7,659	..	41,650
Sangam anicut system	..	..	..	— 1,378	..	— 1,378
Periyár project	..	..	..	— 97,008	10,562	— 86,446
Total ..	33,991	..	..	— 90,727	10,562	— 46,174
Grand Total, Tools and Plant. Special ..	37,250	..	..	— 33,531	1,01,790	1,05,509
Grand Total, Tools and Plant. Percentage ..	..	..	..	27,638	..	27,638
Grand Total, Tools and Plant. Total ..	37,250	..	..	— 5,893	1,01,790	1,33,147

BUILDINGS AND ROADS BRANCH. **MADRAS PRESIDENCY.**

SCHEDULE B.

Detailed Account of Expenditure.

Finance Accounts for the year 1896-97.

Heads.	Works.			Repairs.		
	Actuals.	Revised estimate.	Budget estimate.	Actuals.	Revised estimate.	Budget estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.						
44. Military Works.						
Accommodation for troops—						
European	..	..	..	..	..	..
New buildings including subsidiary, auxiliary and hospital accommodation—						
In the plains	3,655	..	..	13,512	..	..
In the hills	..	..	..	..	..	..
Old buildings including subsidiary, auxiliary and hospital accommodation—						
In the plains	730	..	..	..	..	..
In the hills	..	..	..	..	..	..
Improvements to existing buildings—						
In the plains	..	..	..	..	..	..
In the hills	..	..	..	..	..	..
Buildings for officers—						
In the plains	346	..	..	..	..	..
In the hills	282	..	..	..	..	..
Temporary accommodation—						
In the plains	..	..	..	..	..	..
In the hills	416	..	..	..	..	..
Native—						
Buildings for Artillery	..	..	..	..	..	..
Do. for Cavalry	150	..	..	..	..	..
Do. for Infantry	2,276	..	..	6,478	..	..
Rest-houses	..	..	..	..	..	..
Ordnance buildings	..	..	..	533	..	..
Commissariat buildings	190	..	..	215	..	..
Staff and miscellaneous	(a) 1,453	..	..	2,212	..	..
Studs	..	..	..	(b) 11,800	..	..
Roads to hill stations or lines of military communication	..	..	..	..	..	..
General cantonment works	10,218	..	..	3,739	..	..
Fortifications	18	..	..	3,608	..	..
Dockyard or Naval buildings	..	..	..	4,607	..	..
Rents of buildings or compensation for quarters	..	..	..	..	..	..
Allotments for minor works and repairs	..	..	..	5,360	..	..
Grand Total	19,734	20,411	10,000	52,064	50,305	50,000
Deduct—						
Expenditure in England	..	..	..	..	..	..
Loss by exchange	..	..	..	..	..	..
Remainder	19,734	20,411	10,000	52,064	50,305	50,000
Deduct—Outlay from contributions	117	..	..	1,317	..	..
Net Total, Military Works	19,617	20,411	10,000	50,747	50,305	50,000
45. Civil Works.						
Civil Buildings—						
Forest	..	..	..	..	..	..
Meteorological	4,612	..	..	..	..	..
Salt	— 60	..	..	27	..	..
Opium	..	..	..	..	..	..
Mint	..	..	..	..	..	..
Post office	18,549	..	..	8,510	..	..
Telegraph	997	..	..	4,194	..	..
Allotment for minor works and repairs	..	..	..	..	..	..
Total, Civil Buildings	24,098	32,042	73,000	12,721	14,485	17,000
Deduct—Outlay from contributions	..	..	..	..	..	..
Remainder { By Executive Engineers	24,098	32,042	73,000	12,731	14,485	17,000
,, Civil officers	..	..	..	..	..	..
Communications—						
Salt	1,448	..	..	..	..	..
Total, Communications	1,448	..	..	..	..	..
Deduct—						
Expenditure in England	..	..	..	..	..	..
Loss by exchange	..	..	..	..	..	..
Net Total, Civil Works, Imperial	25,546	32,042	73,000	12,731	14,485	17,000

(a) Includes Rs. 117 being outlay from contributions.
(b) Do. Rs. 1,317 do. do.

Schedule B.—Detailed Account of Expenditure—*cont.*

Heads.	Works.			Repairs.		
	Actuals.	Revised estimate.	Budget estimate.	Actuals.	Revised estimate.	Budget estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.						
45. Civil Works.						
Civil Buildings—						
Administration—	6,15,049	..	..	11,134	..	..
Land Revenue	21,242	..	..	1,759	..	..
Excise and customs	66,694	..	..	70,350	..	..
Residences for Local Governments	157	..	..	8,150	..	..
Secretariat offices	1,169	..	..	24,548	..	..
Finance and Currency	2,434	..	..	5,316	..	..
Board of Revenue	..	..	..	..	..	..
Political Agencies	47	..	..	420	..	..
Stamps and Stationery	..	..	..	326	..	..
Minor Departments—	..	..	..	881	..	..
Museums	..	..	..	33,197	..	..
Monuments and Antiquities	45,036	..	..	..	..	..
Law and justice	..	..	..	11,448	..	..
Ecclesiastical—	3,577	..	..	3,418	..	..
Churches	7,260	..	..	24,920	..	..
Burial-grounds	25,698	..	..	18,544	..	..
Jails	98,506	..	..	14,421	..	..
Police	94,430	..	..	16,132	..	..
Educational	32,460	..	..	..	..	..
Medical	1,40,375	..	..	68,505	..	..
Miscellaneous—	63,311	..	..	6,883	..	..
Public Works buildings	7,509	..	..	1,448	..	..
Registration	1,814	..	..	3,777	..	..
Miscellaneous	..	..	..	..	..	..
Printing	7,702	..	..	462	..	..
Marine	..	..	..	..	..	..
Forest	..	..	..			
Allotment for minor works and repairs						
Total	12,34,470	12,63,894	16,72,086	3,26,039	3,24,017	2,13,843
Deduct—Outlay from Contributions	(a) 6,246	..	..	..	..	..
Net Total, Civil Buildings	12,28,224	12,63,894	16,72,086	3,26,039	3,24,017	2,13,843
Communications—						
Metalled roads—	57,156	..	..	1,03,505	..	..
A.—Bridged and drained throughout	..	..	..	..	..	..
B.—Partially bridged and drained						
Unmetalled roads—	17	..	..	11,236	..	..
A.—Bridged and drained throughout	6,881	..	..	..	..	..
B.—Partially bridged and drained						
Roads—						
Banked and surfaced with "muram" or similar material, but not drained	..	..	..	..	..	..
Banked but not surfaced, partially bridged and drained	..	..	..	..	..	..
Cleared, partially bridged and drained	..	..	..	..	..	..
Cleared only	..	..	..	..	..	..
Boat-bridges and ferries	..	..	..	..	..	..
Accommodation for travellers	..	..	..	..	..	..
Arboriculture	..	..	..	..	..	..
Total	64,054	62,909	60,293	1,14,741	1,15,400	86,000
Deduct—Outlay from Contributions	(b) 1,206	..	..	..	..	..
Net Total, Communications	62,848	62,909	60,293	1,14,741	1,15,400	86,000
Miscellaneous Public Improvements—						
Improvements to towns	55,117	..	..	16,821	..	..
Paving and streets	..	..	..	..	..	..
Water-supply	..	..	..	..	..	..
Sewage and drainage	1,088	..	..	..	..	..
Harbours	..	..	..	..	..	..
Mines (Collieries)	..	..	..	..	..	..
Miscellaneous	..	..	..	..	..	..
Allotment for minor works and repairs	..	..	..	..	..	..
Total	56,205	47,430	97,000	16,821	16,760	14,800
Deduct—Outlay from Contributions	(c) 1,088	..	..	..	..	..
Net Total, Miscellaneous Public Improvements	55,117	47,430	97,000	16,821	16,760	14,800
Grand Total, Provincial Civil Works	13,46,189	13,74,233	18,29,379	4,57,601	4,56,177	3,14,643

(a) Miscellaneous. (b) Metalled roads—A. Bridged and drained throughout. (c) Sewage and drainage.

Schedule B.—Detailed Account of Expenditure—*cont.*

Heads.	Works.			Repairs.		
	Actuals.	Revised estimate.	Budget estimate.	Actuals.	Revised estimate.	Budget estimate.
INCORPORATED LOCAL FUNDS.	Rs.	Rs.		Rs.	Rs.	Rs.
45. Civil Works.						
Communications—						
Metalled roads—						
A.—Bridged and drained throughout ..	..	..	..	..	..	..
B.—Partially bridged and drained	..	..	..	..	..	..
Unmetalled roads—						
A.—Bridged and drained throughout ..	1,826	..	..	24,100	..	..
B.—Partially bridged and drained	..	..	..	..	..	..
Roads—						
Banked and surfaced with "muram" or similar material, but not drained	..	..	..	..	..	..
Banked but not surfaced, partially bridged and drained	..	..	..	..	..	..
Cleared, partially bridged and drained ..	..	..	..	..	..	..
Cleared only	..	..	..	..	..	..
Navigable canals	..	..	..	..	..	..
Boat-bridges and ferries	1	..	..	..	..	..
Miscellaneous	..	..	..	6,479	..	..
Total ..	1,827	1,635	20,000	30,579	25,932	26,612
Deduct—Outlay from contributions ..	..	..	..	..	..	..
Net Total, Communications ..	1,827	1,635	20,000	30,579	25,932	26,612
Miscellaneous Public Improvements—						
Town buildings	..	..	..	..	..	..
Water-supply	19	..	..	..	..	..
Sewage and drainage	..	..	..	487	..	..
Allotment for minor works and repairs ..	..	..	..	..	..	..
Total, Miscellaneous Public Improvements ..	19	23	..	487	..	..
Grand Total, Incorporated Local Funds, Civil Works	1,846	1,658	20,000	31,066	25,932	26,612
EXCLUDED LOCAL FUNDS.						
Civil Works.						
University Fee Fund.						
Civil Buildings—						
Educational	..	..	..	1,974	..	..
Miscellaneous	..	..	..	470	..	..
Allotment for minor works and repairs ..	..	..	..	..	..	..
Total ..	..	..	..	2,444	2,960	3,000
Port Fund.						
Civil buildings—						
Lighthouse	4,565	..	..	— 14	..	..
Miscellaneous	13,857	..	..	2,560	..	..
Allotment for minor works and repairs ..	..	..	..	..	..	..
Total ..	18,422	19,627	20,350	2,546	3,742	3,000
Total, Civil Buildings ..	18,422	19,627	20,350	4,990	6,702	6,000
Miscellaneous Public Improvements—						
Harbour	46,103	..	..	185	..	..
Lighting	514	..	..	1,068	..	..
Sewage and drainage	597	..	..	..	..	..
Miscellaneous	15,841	..	..	3,909	..	..
Water-supply	8	..	..	9	..	..
Allotment for minor works and repairs ..	..	..	..	..	..	..
Total, Miscellaneous Public Improvements ..	63,063	72,802	..	5,171	5,587	4,520
Grand Total, Excluded Local Funds ..	81,485	92,429	20,350	10,161	12,289	10,520
Contributions.						
Imperial Military Works.						
Staff and Miscellaneous	117	..	..	1,317	..	..
Total, Imperial Military Works ..	117	..	..	1,317	..	..

Schedule B.—Detailed Account of Expenditure—*cont.*

Heads.	Works			Repairs.		
	Actuals.	Revised estimate.	Budget estimate.	Actuals.	Revised estimate.	Budget estimate.
EXCLUDED LOCAL FUNDS—*cont.*	Rs.	Rs.		Rs.	Rs.	
Civil Works—cont.						
Provincial Civil Works.						
Civil buildings—						
Miscellaneous	6,246	..	..	..	..	..
Communications.						
Unmetalled roads—						
A.—Bridged and drained throughout ..	1,206	..	..	..	..	..
Miscellaneous Public Improvements—						
Sewage and drainage	1,088	..	..	..	..	..
Total, Provincial Civil Works ..	8,540	..	..	..	..	..
PROVINCIAL.						
33. Famine Relief.						
Unmetalled roads—						
A. Bridged and drained throughout ..	..	..	..	..	..	..
B. Partially bridged and drained ..	..	..	..	..	..	..
Roads—						
Banked and surfaced with "muram" or similar material, but not drained ..	..	..	..	..	..	..
Banked but not surfaced, partially bridged and drained	..	..	..	..	..	..
Cleared, partially bridged and drained ..	..	..	..	..	..	..
Cleared only	..	..	..	..	..	..
Boat-bridges and ferries	..	..	..	..	..	..
Accommodation for travellers	..	..	..	..	..	..
Arboriculture	..	..	..	..	..	..
Total ..	..	13,400	..	..	1,03,700	..
Deduct—Outlay from Contributions ..	..	..	..	..	..	..
Net Total, Communications ..	..	13,400	..	..	1,03,700	..
Miscellaneous Public Improvements—						
Improvements to town	..	..	..	..	..	..
Paving and streets	..	..	..	..	..	..
Water-supply	..	..	..	..	..	..
Sewage and drainage	..	..	..	..	..	..
Harbours	..	..	..	..	..	..
Mines (collieries)	..	..	..	..	..	..
Miscellaneous	..	..	..	..	..	..
Allotment for minor works and repairs ..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..
Deduct—Outlay from Contributions ..	..	..	..	..	..	..
Net Total, Miscellaneous Public Improvements	..	..	..	..	..	..
Grand Total, Provincial Civil Works ..	..	13,400	..	..	1,03,700	..
INCORPORATED LOCAL FUNDS.						
33. Famine Relief.						
Communications—						
Metalled roads—						
A. Bridged and drained throughout ..	4,363	..	..	2,24,887	..	..
B. Partially bridged and drained ..	..	..	..	18,177	..	..
Unmetalled roads—						
A. Bridged and drained throughout ..	..	..	..	..	..	..
B. Partially bridged and drained ..	..	..	..	..	..	..
Roads—						
Banked and surfaced with "muram" or similar material, but not drained ..	..	..	..	..	..	..
Banked but not surfaced, partially bridged and drained	..	..	..	..	..	..
Cleared, partially bridged and drained ..	..	..	..	..	..	..
Cleared only	..	..	..	..	..	..
Navigable canals	..	..	..	..	..	..
Boat-bridges and ferries	..	..	..	..	..	..
Miscellaneous	..	..	..	..	..	..
Total ..	4,363	..	..	2,43,064	..	..
Deduct—Outlay from Contributions ..	..	..	..	..	..	..
Net Total, Communications ..	4,363	..	..	2,43,064	..	..

Schedule B.—Detailed Account of Expenditure—*cont.*

Heads.	Works.			Repairs.		
	Actuals.	Revised estimate.	Budget estimate.	Actuals.	Revised estimate.	Budget estimate.
INCORPORATED LOCAL FUNDS—*cont.*	Rs.			Rs.		
33. Famine Relief—*cont.*						
Miscellaneous Public Improvements—						
Town buildings	..	..	..	..	..	..
Water-supply	..	..	..	..	..	..
Sewage and drainage	..	..	..	..	..	..
Allotment for minor works and repairs ..	..	..	..	..	..	..
Total, Miscellaneous Public Improvements ..	..	..	..	..	..	..
Grand Total, Incorporated Local Funds, Civil Works	4,363	..	..	2,43,064	..	..

SCHEDULE C.

Details of Charges for Establishment.

Finance Accounts for the year 1896-97.

Particulars.	Actuals.	Revised estimate.	Budget estimate.
PROVINCIAL ESTABLISHMENTS.	Rs.	Rs.	Rs.
Direction.			
Chief Engineer.			
Salaries—			
Chief Engineer and Assistant	97,055		
Office	69,031		
Travelling allowances	5,256		
Contingencies	7,946		
Total ...	1,79,288		
Superintending Engineers.			
Salaries—			
Superintending Engineer and Assistants ...	1,23,503		
Office	64,252		
Travelling allowances	14,650		
Contingencies	7,248		
Total ...	2,09,653		
Total, Direction ..	3,88,941		
Accounts.			
Salaries—			
Examiner, Deputy and Assistant Examiners ...	38,650	Distribution not available.	Distribution not available.
Accountants	46,405		
Clerks and office servants	32,102		
Travelling allowances	1,099		
Contingencies	3,558		
Total, Accounts ...	1,21,814		
Construction.			
Salaries—			
Engineers	4,56,232		
Upper Subordinates	4,79,527		
Lower Subordinates	32,028		
Petty	1,60,316		
Office	2,24,652		
Accountants	52,943		
Boat, bridges and ferries	...		
Medical	...		
Travelling allowances	2,42,447		
Contingencies	43,355		
Total, Construction ...	16,91,500		
Total, Establishment ...	22,02,255		
Add—Charges of other departments and of previous year disbursed during the year	— **21,711**		
Total ..	21,80,544		
Deduct—Amount charged to other provinces and departments and charges not paid during the year	— 24,245		
Total, Charges for Provincial Establishment.	22,04,789	22,35,097	22,59,850

Distribution of the foregoing.

Funds, &c.	Outlay on works and repairs.	Deduct outlay on which no charges are admissible.	Balance on which percentage is chargeable.	Rate per cent.	Amount.
	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial, Military works ...	70,364	6,112	64,252	23	14,778
Do. do. Revenue.	...	...	...	5	(*a*) 237
Do. Civil works	38,277	4,186	34,091	23	7,841
Provincial do.	18,03,790	...	18,03,790	...	4,98,249
Incorporated Local works ...	32,912	27,490	5,422	23	1,247
Do. do. Revenue.	...	...	...	5	(*a*) 385
Do. scrutiny of Local Fund estimates	...	...	...	2½	5,280
Excluded Local Funds	91,646	7,242	84,404	23	19,413
Do. do.	...	...	...	5	226
Contributions	26,758	8,886	17,872	23	4,111
Court of Wards Estate works ...	10,814	...	10,814	23	2,487
Other works	...	...	..	...	(*b*) 11,485
Irrigation	46,09,205	2,59,679	43,49,526	23	10,00,391
Do.	...	...	...	10	34,169
Do.	...	...	...	6	6,04,490
Total ...	66,83,766	3,13,595	63,70,171	...	22,04,789

(*a*) Small differences between the amount adjusted and that arrived at at 23 per cent. on Revenue represents fractions of a rupee omitted in the details.

(*b*)

	Rs.
Coorg contribution	2,000
Work done by Public Works Workshops for other departments and outside parties ..	2,272
Recovery on account of agency in Public Works Stores	18
Two and half per cent. on account of scrutiny of municipal estimates debited to Civil Department	1,668
Military Works Department, State Railways, &c., &c.	19
Contribution for audit of Madras Harbour Works accounts	3,000
Nilgiri Railway operations—*vide* G.O., No. 133 R., dated 3rd March 1894	2,508
Total ..	11,485

BUILDINGS AND ROADS BRANCH. **MADRAS PRESIDENCY.**

SCHEDULE C (*a*).

DETAILS OF CHARGES FOR ESTABLISHMENT.

(Famine Relief Works.)

Finance Accounts for the year 1896-97.

Particulars.	Actuals.	Revised estimate.	Budget estimate.
PROVINCIAL ESTABLISHMENTS.	Rs.	Rs.	Rs.
DIRECTION.			
Chief Engineer.			
Salaries—			
Chief Engineer and Assistant	...		...
Office	...		...
Travelling allowances	...		...
Contingencies	...		...
Total ...	...		...
Superintending Engineers.			
Salaries—			
Superintending Engineer and Assistants ...	...		...
Office	...		...
Travelling allowances	...		...
Contingencies	...		...
Total ...	...		...
Total, Direction ...	...		...
Accounts.			
Salaries—			
Examiner, Deputy and Assistant Examiners ...	...		...
Accountants	...		...
Clerks and office servants	...		...
Travelling allowances	...		...
Contingencies	...		..
Total, Accounts ...	..		...
Construction.			
Salaries—			
Engineers	3,538		...
Upper Subordinates	7,397		...
Lower Subordinates	2,292		...
Petty	1,332		...
Office	2,660		...
Accountants	261		...
Boat, bridges and ferries	...		...
Medical	...		...
Travelling allowances	6,043		...
Contingencies	181		...
Total, Construction ...	23,704		...
Total, Establishment ...	23,704		...
Add—Charges of other departments and of previous year disbursed during the year ...	...		...
Total ...	23,704		...
Deduct—Amount charged to other provinces and departments and charges not paid during the year	1,326		
Total, Charges for Provincial Establishment ...	22,378	26,100	...

Distribution not available.

NOTE.—No distribution statement has been added as the whole of this establishment is debitable to "33. Famine Relief."

SCHEDULE D.

EXPENDITURE ON TOOLS AND PLANT.

Finance Accounts for the year 1896–97.

Particulars.	Charges. Amount.	Charges. Total.	Revised estimate.	Budget estimate.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
New Supplies.				
Surveying and mathematical instruments ...	10,899	...	...	...
Machinery, including navigation plant ...	83,700	...	...	...
Tools	14,465	...	...	...
Plant	5,484	...	...	...
Office furniture	5,869	...	...	...
Camp equipage	10,075	...	...	...
Live stock	...	...	...	...
Miscellaneous	757	...	...	...
Total, New Supplies ...	1,31,249	...	...	...
Repairs and carriage	28,028	...	...	...
Total ...	1,59,277	1,59,277	1,86,326	1,23,429
Add—Charges incurred in other departments	...	...	...	...
Total ...	1,59,277	1,59,277	1,86,326	1,23,429
Deduct—Amount chargeable to other departments	...	...	...	...
Total, Charges for Tools and Plant— Provincial	1,59,277	1,59,277	1,86,326	1,23,429

Distribution of the foregoing.

Funds, &c.	Outlay on Works and Repairs.	Deduct outlay on which Tools and Plant charges are not admissible.	Balance on which percentage is chargeable.	Rate per cent.	Amount.
	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial, Military works ...	70,364	6,112	64,252	$1\frac{1}{2}$	(*a*) 965
Do. Civil works.. ...	38,277	4,186	34,091	$1\frac{1}{2}$	(*a*) 508
Provincial do.	18,03,790	...	18,03,790	...	1,28,240
Irrigation	46,09,205	27,66,672	18,42,533	$1\frac{1}{2}$	27,638
Local, Incorporated Civil works.	32,912	27,490	5,422	$1\frac{1}{2}$	81
Excluded Local Funds ...	91,646	7,242	84,404	$1\frac{1}{2}$	(*a*) 1,265
Contribution works	26,758	11,559	15,199	$1\frac{1}{2}$	(*a*) 227
Other works	...	...	...	...	(*b*) 353
Total ...	66,72,952	28,23,261	38,49,691	...	1,59,277

(*a*) Small differences between the amount adjusted and that arrived at at $1\frac{1}{2}$ per cent. Works and Repairs represent fractions of a rupee omitted in the details.

(*b*) Military Works Department, State Railways, &c. .. .. — Rs. 38
Work done by Public Works Workshops for other departments and outside parties 227
Niligiri Railway operations—*vide* G.O., No. 133 R., dated 3rd March 1894 .. 164
353

SCHEDULE D (*a*).

EXPENDITURE ON TOOLS AND PLANT.

Finance Accounts for the year 1896–97.

Particulars.	Charges. Amount.	Charges. Total.	Revised estimate.	Budget estimate.
INCORPORATED LOCAL.	Rs.	Rs.	Rs.	Rs.
New Supplies.				
Surveying and mathematical instruments ...	...			
Machinery, including navigation plant ...	284			
Tools	...			
Plant	...			
Office furniture	...			
Camp equipage	...			
Live-stock	...			
Miscellaneous	...			
Total, New Supplies ...	284			
Repairs and carriage	357			
Total ...	641	641	357	200
Add—Charges incurred in other departments	...	...	...	...
Total ...	641	641	357	200
Deduct—Amount chargeable to other departments	...	...	...	...
Total, Charges for Tools and Plant— Incorporated Local	641	641	357	200
Special ...	...	641		
Percentage for Local ...	...	81		
Percentage for other heads as shown in page 34	...	1,59,196		
Grand Total, Charges for Tools and Plant	...	1,59,918	...	...

SCHEDULE D (*b*).

EXPENDITURE ON TOOLS AND PLANT.

(Famine Relief Works.)

Finance Accounts for the year 1896-97.

Particulars.	Charges. Amount.	Charges. Total.	Revised estimate.	Budget estimate.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
New Supplies.				
Surveying and mathematical instruments ...	...			
Machinery, including navigation plant ...	3,167	...	...	...
Tools	31,515	...	...	...
Plant	...	...	...	...
Office furniture	1,204	...	...	...
Camp equipage	...	...	...	...
Live-stock	...	...	...	...
Miscellaneous	...	...	...	...
Total, New Supplies ...	35,886	35,886	...	...
Repairs and carriage	10,096	10,096	...	...
Total ...	45,982	45,982	32,600	...
Add—Charges incurred in other departments	...	...	...	...
Total ...	45,982	45,982	32,600	...
Deduct—Amount chargeable to other departments	...	...	...	...
Total, Charges for Tools and Plant—Provincial	45,982	45,982	32,600	...

NOTE.—No distribution statement has been added as the whole of the above charge for Tools and Plant is debitable to "33. Famine Relief."

SCHEDULE G.

Balance on the books of the Examiner, Public Works Accounts, Madras, at the end of the offici *l year* 1896-97.

Total debits.	Debits. Buildings and Roads Branch. Imperial. Military works.	Civil works.	Special defence works.	Provincial. Civil works.	Incorporated Local Funds. Civil works.	Irrigation Branch. Famine Relief and Insurance—35. Construction of Protective Irrigation works.	43. Minor Works and Navigation. Provincial. Works for which Capital and Revenue Accounts are kept—Capital.	Works for which Capital and Revenue Accounts are kept—Revenue.	Works for which neither Capital nor Revenue Accounts are kept.	Capital Expenditure on Public Works not charged against Revenue—49. Irrigation works.	Ledger hea	ds.	Credits. Buildings and Roads Branch.	Irrigation Branch.	Total credits.
RS. A. P.				RS. A. P.							*Affecting charge to Grant.*		RS. A. P.		RS. A. P.
..	..	..	..	..	..	..	..	..	..	..	Stock purchases	..	2,561 9 4	..	2,561 9 4
3,910 4 3	..	..	..	3,910 4 3	..	..	..	..	..	..	Stock sales	..	..	..	..
4,49,746 0 0	..	..	..	4,49,746 0 0	..	..	..	..	..	..	Stock or stores	..	..	..	..
176 10 6	..	..	..	176 10 6	..	..	..	..	..	..	London stores	..	..	..	..
5,640 14 3	..	..	..	5,640 14 3	..	..	..	..	..	..	London invoices	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	Manufactures	..	..	..	..
16,305 1 0	..	..	..	16,305 1 0	..	..	..	..	..	..	Miscellaneous advances.	..	..	..	..
..											Total	..	2,561 9 4	..	2,561 9 4
4,75,778 14 0	..	..	..	4,75,778 14 0	..	..	..	..	..	..	Decrease of suspense balances in 1896-97.		5,870 5 3	..	..
..	..	..	..	—11,830 2 3	..	..	..	..	..	..	*Not affecting Grant.*				
..											Cash	..	..	..	..
1,41,148 13 9	..	..	..	1,41,148 13 9	..	..	..	..	..	..	Tuccavi advances	..	44,335 2 7	..	44,335 2 7
..	..	..	..	..	..	..	..	..	..	..	Deposits	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	Fines	..			
..	..	..	..	..	..	..	..	..	..	..	Civil Engineers' Provident Fund	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	Government	..	5,70,030 15 10	..	5,70,030 15 10
..	..	..	..	..	..	..	..	..	..	..	Total	..	6,14,366 2 5	..	6,14,366 2 5
1,41,148 13 9	..	..	..	1,41,148 13 9	..	..	..	..	..	..	Grand Total	..	..	..	6,16,927 11 9
6,16,927 11 9	..	..	..	..	..	..	..	..	..	..					

	Amount of unpaid cheques on 31st March 18
	RS. A. P.
Buildings and Roads Branch	4,69,434 11
Irrigation Branch	..
Total ..	4,69,434 11

NOTE.—

aining unremedied at the end of the year have been
f disbursing officers as verified from their cash balance

Certified that the balances under the several suspense heads have been audited in accordance with rules in force, and that all irregularities brought to notice in a separate report; also that the cash balance shown in the foregoing schedule is the sum of the cash balances, including impres statements.

(Signed) E. A. DENNYS,
Examiner, Public Works Accounts.

MADRAS,
31st August 1897.

APPENDIX A.

List of original works estimated to cost over Rs. 50,000 each on which outlay was incurred during the year 1896-97.

Item No.	Fund head.	Name of work.	Amount of estimate.	Outlay during 1896-97.	Outlay to end of 1896-97.
			Rs.	Rs. A. P.	Rs. A. P.
1	45. Civil Works (Provincial).	Constructing quarters for the ten men of His Excellency the Governor's Band	51,900	8,407 8 0	46,048 14 8
2	Do. ..	Constructing Collector's office at Calicut ..	2,17,847	365 5 10	2,17,846 12 11
3	Do. ..	Additions and improvements to the Collector's office at Cuddalore	1,02,230	51,431 4 8	91,708 3 5
4	Do. ..	Constructing the public offices at Tanjore ..	1,25,800	41,727 5 11	64,650 14 4
5	Do. ..	Constructing a new record-room for the Collector's office at Tirumal Naick's palace, Madura ..	60,700	7,767 9 6	42,838 10 4
6	Do. ..	Connemara Library and connected buildings ..	5,74,202	18,352 1 1	5,68,560 10 9
7	Do. ..	Constructing a Law College at Madras ..	3,84,914	37,976 1 6	3,50,603 8 4
8	Do. ..	Additions to the Presidency College in the North side of the same for the Professor of Biology ..	62,870	746 12 11	59,725 4 4
9	Do. ..	Constructing an iron bridge at Mahasingi ..	55,100	4,792 10 6	47,925 4 4
10	Do. ..	Constructing a road from Kallikota to Boyarani ..	71,200	3,887 9 1	40,053 12 8
11	Do. ..	Improvements to the Ootacamund lake ..	1,00,000	42,447 1 1	48,377 11 2
12	Do. ..	Do. Chandel-Mysore road ..	81,490	11,354 5 1	49,871 10 10
13	Do. ..	Completing Potinghi-Koraput road	2,80,205	812 6 1	3,09,068 3 7
14	Excluded Local ..	Constructing a lighthouse at False Point Divi, preliminary expenses	1,13,240	224 9 8	224 9 8
15	Do. ..	Constructing a pier at Tuticorin including the reclamation work	1,86,000	5,638 14 5	1,54,147 1 3
16	Do. ..	Extending the Southern and Northern jetties at Cocanada	51,000	38,288 0 11	38,288 0 11
17	Do. ..	Water-supply of Vizagapatam	4,21,000	8 4 0	8 4 0

Madras,
31st August 1897.

(Signed) E. A. DENNYS,
Examiner, Public Works Accounts.

[G / 118]

2,000—16-11-97.

Fmn: Department.

C. No. A 3805 & 3976 & 4050

TELEPHONE MESSAGE.

From

The Chief Secretary

CHIEF SECRETARIAT,

To

The Acctt. Genl.

Dated 7 January 1898.

Your statements of Famine Expenditure (Provincial & Local) for 1896-97 dated the 1st & 15th December 1897. Please say whether the figures given therein are the final figures arrived at after carrying out the adjustments between Prov'l & Local ordered to be made in para 4 of G.O No: 731 Fam. d/ 8th September 1897.

C/ 1150 15/1/98

Cmb 16/1 98

Return to Fin. Dept.

[F. / 23]
1,000—11-6-97.

Financial (189) Department.

CURRENT No. 80 Jud

(Telephone)

From The Accountant General

Order

No.

Dated
Received } 10th January 1898
Registered

Enclosures ..

Spare copies ..

SUBJECT.

Regarding Statement of Famine expenditure

G.O.			

FURTHER PAPER

G.O.	No.	Department.	Date.

Government {1898} of Madras.

FINANCIAL.

Hy Press
Proof approved.. Please attend to and send 4 copies for signature & 46 spare copies. Kindly return this proof. 1/2/98

Rcvd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 51, 20th January 1898.

JANUARY.

Famine Expenditure.

Recording, with remarks, the statement of — incurred under 31. FAMINE RELIEF in the affected districts during 1896-97.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following paper:—

G.O., No. 731, Financial, dated 8th September 1897.

Abstract.—Passing orders on the subject of the determination of the shares of famine relief expenditure to be borne by *Provincial* and *Local*.

Read—also the following papers:—

A.—Statement showing the entire expenditure on account of Famine Relief incurred in each district of the Madras Presidency under "33. Famine Relief" in the year 1896–97.

[Statement.

A.—Statement showing the entire expenditure on account of Famine Relief incurred in each district of the Madras Presidency under "33. Famine Relief" in the year 1896–97.

—	Ganjám.	Vizagapatam.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Presidency.	Presidency Bank.	Nort' Arcot.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Provincial.										
Salaries and Establishment—										
Establishment	..	..	540 3 5	230 8 9	1,165 7 5	614 13 9	..	..	..	2,551 1 4
Travelling allowance of establishments ..	..	..	8 6 0	33 3 6	18 11 0	26 14 0	..	..	..	87 2 6
Contingencies	..	..	176 0 6	29 10 6	168 13 2	..	..	..	..	374 8 2
Relief Works in charge of Civil Officers—										
Communications	..	2,500 0 0	..	500 0 0	..	2,096 10 4	..	..	..	5,096 10 4
Miscellaneous Public Improvements ..	..	..	..	50 0 0	100 0 0	..	..	..	..	150 0 0
Relief to people employed otherwise than on Relief Works—										
Relief to Weavers	130 2 3	..	51,946 14 3	..	14,011 1 11	13,010 2 4	*23,850 0 0	† 23 10 0	..	1,02,924 10 9
Gratuitous Relief—										
Given in Government Institutions ..	326 9 2	..	1,198 12 11	2,146 0 10	10,405 5 10	3,252 12 5	..	..	..	18,306 9 2
,, at the houses of people ..	1,442 10 10	947 0 0	..	..	..	..	..	..	..	1,442 10 10
,, in other ways	78 2 0	..	..	..	..	..	..	..	..	78 2 0
Miscellaneous—										
Other Items	581 10 10	..	0 4 0	..	..	..	..	..	..	581 14 10
Total ..	2,559 3 1	3,447 0 0	53,870 9 1	2,959 7 7	25,869 7 4	19,031 4 10	23,850 0 0	23 10 0	..	‡1,31,593 5 11
Local.										
Salaries and Establishment—										
Salaries	..	..	..	..	380 2 7	..	..	..	..	142 0 11
Establishment	..	..	142 0 11	..	10 10 0	..	..	..	..	380 2 7
Travelling allowance of establishments ..	..	..	..	..	4,433 12 2	..	..	..	..	10 10 0
Contingencies	..	..	0 14 0	..	..	..	..	..	..	4,484 10 2
Relief Works in charge of "Local Fund Officers—										
Communications	2,539 10 9	..	12,016 15 6	6,649 6 4	51,015 3 1	14,212 4 7	..	..	217 8 7	86,651 0 10
Miscellaneous—										
Public Improvements	123 7 11	..	..	..	324 12 2	..	..	..	..	448 4 1
Total ..	2,663 2 8	..	12,159 14 5	6,649 6 4	56,164 8 0	14,212 4 7	..	..	217 8 7	92,066 12 7

*On account of Cuddapah.

† On account of Bellary and Kurnool.

‡ Famine Recoveries—*Nil.*

Note.—Flood charges have been excluded from this statement.

Forwarded to the Chief Secretary to Government, Financial Department, with reference to paragraph 2 of G.O., No. 25, Financial, dated 12th January 1897, and paragraph 10 of G.O., Nos. 470, 471, Financial, dated 12th June 1897.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

Fort St. George,
1*st December* 1897.

B.—Statement showing the entire expenditure on account of Famine Relief incurred in each district of the Madras Presidency under the various departmental heads in the year 1896–97.

—	Ganjám.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Presidency.	Total.
3. *Land Revenue.*	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Charges of District Administration.	..	..	..	738 7 10	..	..	738 7 10
Sub-Collector	..	..	..	80 5 7	..	..	80 5 7
xchange compensation allowance	..	..	..	637 1 7	701 9 9	500 5 3	2,540 10 6
Deputy Collectors	32 4 2	669 5 9	..	25 0 0	..	..	25 0 0
Tentage of officers	..	..	..	..	67 4 0	..	67 4 0
Travelling allowance of officers	..	..	..	..	66 1 0	..	66 1 0
Head Assistant Collectors' establishment	..	..	..	..	..	..	..
Assistant Collectors' or temporary Deputy Collectors' establishment	..	..	..	94 3 0	85 2 7	..	179 5 7
Temporary establishment ..	..	482 9 4	193 5 2	429 9 9	..	..	1,105 8 3
Temporary Revenue Inspectors.	..	..	..	452 0 3	..	..	452 0 3
19-A. Law and Justice—Courts of Law—Criminal Courts—charges of new Sub-Magistrates	..	..	..	..	802 10 2	..	802 10 2
20. Police—District Executive Force—							
Executive Force	..	160 5 6	..	..	617 1 8	..	777 7 2
Total ..	32 4 2	1,312 4 7	193 5 2	2,456 12 0	2,339 13 2	500 5 3	6,834 12 4

Forwarded to the Chief Secretary to Government, Financial Department, with reference to paragraph 2 of G.O., No. 25, Financial, dated 12th January 1897, and paragraph 10 of G.O., Nos. 470, 471, Financial, dated 12th June 1897.

Fort St. George,
1*st December* 1897.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

C.—Statement showing the famine outlay booked under adjusting heads on account of contribution from Provincial to Local Funds during the year 1896–97.

—	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
For famine relief purposes	..	..	57,730 0 0	..	1,03,850 0 0
To cover deficits	40,936 0 4	46,120 0 0	56,497 10 10	23,462 0 10	1,20,895 12 0
Total ..	40,936 0 4	46,120 0 0	1,14,227 10 10	23,462 0 10	2,24,745 12 0

Forwarded to the Chief Secretary to Government, Financial Department, with reference to paragraph 2 of G.O., No. 25, Financial, dated 12th January 1897, and paragraph 10 of G.O., Nos. 470, 471, Financial, dated 12th June 1897.

Fort St. George,
1*st December* 1897.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

Famine Relief Expenditure—Provincial and Local, 1896–97.

—	Ganjám.	Vizagapatam.	Gódávari and Kistna.	Cuddapah.	Anantapur.	Bellary.
1	2	3	4	5	6	7
33. *Famine Relief.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial	2,559	3,447	(*a*) 7,366	77,721	2,990	25,870
Local	2,663	..	..	12,160	6,650	56,165
Total ..	5,222	3,447	7,366	89,881	9,640	82,035
Contribution from Provincial to Local—						
For general purposes	..	..	..	..	46,120	(*c*) 62,430
For covering deficits	..	..	..	40,936	..	56,498
Total ..	..	..	..	40,936	46,120	1,18,928
Contribution from Local to Provincial—						
For Famine works	..	..	..	..	..	..
Total, Provincial Outlay ..	2,559	3,447	7,366	1,18,657	49,110	1,44,798
Total, Local Outlay ..	2,663	..	..	12,160	6,650	56,165

—	Kurnool.	North Arcot.	Tanjore.	Trichinopoly.	Presidency Bank.	Total.
	8	9	10	11	12	13
33. *Famine Relief.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial	19,031	..	(*a*) 486	(*a*) 30	(*b*) 24	1,39,476
Local	14,212	217	..	..	..	92,067
Total ..	33,243	217	486	30	24	2,31,543
Contribution from Provincial to Local—						
For general purposes	..	..	..	..	..	1,08,550
For covering deficits	23,462	..	..	..	..	1,20,896
Total ..	23,462	..	..	..	..	2,29,446
Contribution from Local to Provincial—						
For Famine works	..	..	..	..	..	..
Total, Provincial Outlay ..	42,493	..	486	30	24	3,68,922
Total, Local Outlay ..	14,212	217	..	..	..	92,067

(*a*) Flood charges. (*b*) Relates to Bellary and Kurnool.
(*c*) For Public Works including the usual contribution of Rs. 4,700.

No. I.B.E.—386.

To the Chief Secretary to Government, Financial Department, with reference to paragraph 2 of G.O., No. 731, Financial, dated 8th September 1897.

Fort St. George,
15*th December* 1897.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

Memorandum in the Public Works Department, No. 5600-C., dated 21st December 1897.

Read—from the Examiner, Public Works Accounts, No. 3937-B—B., dated 16th December 1897.

Memorandum—No. 5600-C., dated 21st December 1897.

The accompanying copy of Finance Accounts of the Public Works Department for 1896–97, paragraphs 79 to 91 of which contain a report on famine operations of that year, is forwarded to the Financial Department, with reference to paragraph 10 of the Government order in that department, No. 470, Financial, dated 12th June 1897.

2. The Examiner should have submitted a separate report for transmission to the Financial Department.

(Signed) W. B. deWINTON,
Ag. Secretary to Government, P.W.D.

To the Financial Department.

1

ENCLOSURES.

Extract from the Finance Accounts of the Public Works dept: for 1896-97.

33. Famine Relief Works in charge of Public Works Officers—Provincial.

79. In November 1896, it became apparent that, owing to the failure of the north-east monsoon, coupled with scarcity of rains in the previous monsoon, the opening of relief operations in the Deccan districts of Bellary, Kurnool and Cuddapah was an absolute necessity. Since then famine has also declared itself in the Northern Circars, viz., in the districts of Gódávari, Vizagapatam and Ganjám, and relief works started. The local Public Works officers were warned and asked to take charge of whatever relief works might be entrusted to them by the District Collectors.

80. As regards accounting for expenditure on this class of works, the procedure adopted during the first few months after their commencement was that laid down in the Madras Famine Code (Provisional issue), and in the previous rules and orders on the subject in the Public Works Department, under which all expenditure on famine-relief works was charged to the suspense head "Famine-relief works." This suspense account was relieved by debits to works, under their appropriate heads of service, of the value at normal rates of works executed, while the surplus or abnormal portion of expenditure due to famine was debited to Civil department.

81. This simple system was applicable only to works placed in charge of the Public Works Department, or for the disbursements in connection with which that department was responsible. The Public Works Department had no concern with, nor responsibility for, accounting for outlay on works which they were merely called upon to supervise.

82. But under orders contained in the Government of India resolution, No. 5299A., dated 16th December 1896, and in S.O., No. 193, dated 14th January 1897, to Code, Volume I, Chapter IX, paragraph 104, this procedure was changed; and in consequence of this change and at the instance of Local Account officers, the Local Government issued orders (*vide* G.O., No. 133, Financial, dated 8th February 1897), the substance of which was as follows:—

(1) Expenditure on Famine-relief works to be accounted for either in the Public Works or in the Civil Department, according to the department under which the works are executed.

(2) The Public Works Department to take charge of construction, and the Collectors to pay gangs, the paymasters appointed by the latter being regarded as Public Works disbursers.

(3) Famine-relief expenditure incurred by Presidents of District Boards on ordinary, test or relief works to be recorded in the local books, if they were not supervised by the Public Works Department. But in cases where such supervision has been introduced, the entire outlay from the date of supervision to be transferred to Public Works Department books.

(4) The above procedure to also apply to the famine expenditure incurred by Collectors.

(5) Expenditure on Famine-relief works initiated by the Public Works Department to be recorded in its books in addition to (3) and (4) above.

83. With this change of procedure, it was further ordered that all expenditure on Famine-relief works should be exhibited under the head "33. Famine-relief works

in charge of Public Works Deparment—Provincial," the distribution thereof between Provincial, Local and Imperial being left to be dealt with in the Local Financial Department.

84. Accordingly, under 33. Famine-relief works in charge of Public Works Department," the gross outlay recorded in the Public Works books during 1896–97 amounted to Rs. 3,31,811 against the provision of Rs. 2,00,000 in the Revised Estimate.

85. Of this amount, Rs. 500 representing the normal value of work done were transferred to Kurnool-Cuddapah canal—*Imperial* (*42. Major Works*)—a major work yielding revenue under Code, paragraph 104, Chapter IX, Volume I, Clause III.

86. Nothing was provided for Famine expenditure in the Budget Estimate as scarcity was not felt until November 1896 as explained in paragraph 79, nor was there any expenditure in the previous year with which the outlay of the year under review may be compared.

87. The following is a comparison of the net actuals and revised estimates according to the *ordinary* heads of account *of works* involved:—

Head of account	Revised Estimate.	Actuals.	Difference.
II. Irrigation.	Rs.	Rs.	Rs.
Protective Works.			
Capital.			
Works	..	35	— 35
Major Works—Working Expenses.			
Extensions and improvements	800	..	800
Maintenance and repairs	1,700	737	963
Total ..	2,500	737	1,763
Minor Works and Navigation.			
Works for which Capital and Revenue Accounts are not kept.			
Original works	15,000	10,240	4,760
Repairs	4,700	4,512	188
Total ..	19,700	14,752	4,948
Agricultural Works.			
Repairs	2,000	..	2,000
Total, II. Irrigation ..	24,200	15,524	8,676
III. Civil Works.			
Original works	13,400	4,363	9,037
Repairs	1,03,700	2,43,064	— 1,39,364
Total, III. Civil Works ..	1,17,100	2,47,427	— 1,30,327
Total, Irrigation and Civil Works ..	1,41,300	2,62,951	— 1,21,651
Establishment	26,100	22,378	3,722
Tools and plant	32,600	45,982	— 13,382
Total, 33. Famine Relief ..	2,00,000	3,31,311	— 1,31,311

88. The abnormally large difference of Rs. 1,31,311 noticed above is in the main due to urgent enquiries from Government of India as to the probable expenditure under this head, and which led to the preparation of very rough estimates without consulting the Superintending Engineers or other responsible officers as to the probable requirements of the year.

89. The various works undertaken during the year and the outlay against each to end of March 1897 are given below :—

Divisions.	Names or particulars of work.	Expenditure during 1896 97.	Remarks.
	II. IRRIGATION.	Rs.	
	Works for which Capital and Revenue Accounts are kept.		
	Capital.		
	Protective Irrigation Works.		
Ganjám	Clearing jungle for levelling operations of the extension of right branch	35	
	Revenue.		
	Major Works—Working Expenses.		
Kurnool	Closing breaches and opening the old famine channel, Yellala	19	
	Repairing No. 1 minor channel for dry crops from the Rajadagudur	30	
	Repairing No. 2 minor channel for dry crops from the Rajadagudur	50	
	Repairing the famine channel from dam No. 1 across calingulah No. 3	6	
	Raising both banks of the Main canal from lock No. 3 at 143 miles 58 chains	632	
	Total ..	737	
	Irrigation and Navigation Works for which Capital and Revenue Accounts are not kept.		
	Original Works.		
Cuddapah	Forming a new tank near Muddanur	3	
Gódávari Eastern ..	Clearing jungle for surveying and levelling the ruined tank at Mahadarsipuram	3	
Bellary	Completing the construction of Devagoondanaballi tank ..	4,825	
	Repairing Bulasaladoddi tank	4,082	
	Extending channel Narayana Devakeri tank	1,327	
	Total ..	10,234	
	Total, Original Works ..	10,240	
	Repairs.		
Cuddapah	Repairing Sunkasila Nallakunta tank	1,011	
Bellary	Allanur tank	86	
	Ellakuntla tank	37	
	Examining and closing leaks in the sluice of the Chicka Tumbala tank, Adóni taluk	58	
	Total ..	181	
Kurnool	Repairing Macha Verappa tank of Kurukonda	1,423	
	Repairing Byrappa tank of Guvalakunta	1,896	
	Total ..	3,319	
	Total, Repairs ..	4,511	
	Incorporated Local Civil Works—Communications.		
	Original Works.		
Kurnool	Investigation of road from Koilkuntla to Chintakomta ..	115	
	Road from Koilkuntla to Allagedda	4,248	
	Total ..	4,363	
	Repairs.		
Cuddapah	Yerraguntla-Vempala road	1,005	
	Pulivendla-Muddanur road	2,870	
	Muddanur-Kadiri road	6,277	
	Jammalamadugu-Proddatur road	3,955	
	Kondapuram-Sinnadripuram road	97	
	Jammalamadugu-Muddanur road	3,974	
	Total ..	18,178	

Divisions.	Names or particulars of work.	Expenditure during 1896–97.	Remarks.
	Incorporated Local Civil Works—Communications —*cont.*	Rs.	
	Repairs—cont.		
Bellary	Adóni-Mahadavapuram road work	30,579	
	Adóni-Siruguppa road	11,575	
	Chippigiri road, Alur and Guntakal stations	32,223	
	Bellary-Siruguppa road	7,603	
	Bellary-Moka road	5,178	
	Adóni Municipal works	6,732	
	Alur-Moka road	19,698	
	Alur-Asperi road	10,456	
	Adóni-Nandavaram road	5,791	
	Alur-Adóni road	10,972	
	Dhannur-Ghadiganur road	2,556	
	Daroji-Metre road	3,491	
	Guntakal station to Cuddapah-Bellary road	1,310	
	Potlur-Tadpatri road	2,140	
	Tadpatri-Yellanur road	6,033	
	Royalcheru-Bogasamudram road	1,928	
	Bellary-Gooty road	753	
	Potlur-Kupangudi road	1,355	
	Yadiki to Bogasamudram road	60	
	Anantapur-Tadpatri road	85	
	Damajipalli-Nayanapalli road	446	
	Ballahansie road	4	
	Kosgi-Halvi road	259	
	Total ..	1,61,227	
Kurnool	Chittoor road from Allagedda to Chagalmarri—Renewing and remetalling	1,028	
	Road from Koilkuntla to Nassam from 1 to 20 miles renewing	1,739	
	Road from Chagalmarri to Muthialpad	27	
	Road from Owk, Banganapally frontier	3,751	
	Do. from Koilkuntla to Nandyal	60	
	Do. from Muddekara to Nancherla	6,123	
	Owk Union road	4	
	Patttikonda-Malagavalli Railway station road	574	
	Kodanur-Yerriganur road	1,714	
	Owk to Tadpatri road	9,172	
	Kalwa to Buthemcherla road	4,994	
	Paman-Banganapally frontier road	1,617	
	Allanoor-Allagedda road	2,368	
	Muthialpura-Alanoor road	7	
	Bellary-Kurnool road	5,493	
	Pattikonda-Malagavalli road	4,666	
	Koilkuntla-Allagedda road	1,609	
	Katarakonda road	308	
	Allagedda-Koilkuntla road	2,442	
	Advances drawn by Revenue officer	15,964	
	Total ..	63,660	
Bellary	*Establishment.*	11,118	
Cuddapah		6,315	
Kurnool		4,945	
	Total ..	22,378	
	Tools and Plant.		
Bellary	New supplies	12,809	
Cuddapah	Do.	143	
Ganjám	Do.	129	
Vizagapatam	Do.	25	
Public Works Stores ..	Do.	22,780	
	Total ..	35,886	
Public Works Stores ..	Repairs and carriage	700	
Kurnool	Do.	1,136	
Gódávari Eastern ..	Do.	..	
Vizagapatam	Do.	760	
Cuddapah	Do.	3,369	
Bellary	Do.	3,500	
Ganjám	Do.	631	
	Total ..	10,096	
	Total, Tools and Plant ..	45,982	
	Grand total ..	3,31,311	

90. Of these charges, Rs. 15,964 shown as "Advances to Revenue officers" form a part of the debit of Rs. 54,917 which was adjusted by this office at the request of the Accountant-General, Madras, supported by orders of the Comptroller-General of India. But as details to the extent noted are not yet available, the amount may have to be redebited to Civil department.

91. In addition to the debits on account of Establishment and Tools and Plant shown in the statement in paragraph 89 above, the percentage charges noted in the margin, which are *bonâ fide* famine charges, have been recorded under the appropriate heads of account in the Buildings and Roads and Irrigation Branches, Madras, in accordance with Code, Volume I, Chapter IX, paragraph 104, Clause V.

	Rs.
Establishment	3,571
Tools and Plant	221
Total ..	3,792

Finance Accounts for the year 1896–97.

Funds and Finance heads.	Reference to schedule.	Expenditure. 1896–97. Actuals.	Revised estimate.	Budget estimate.	1895–96. Actuals.
		Rs.	Rs.		
PROVINCIAL.					
33. Famine Relief.					
I. Railways.					
Nil.		..	..	..	..
II. Irrigation.					
Construction of Protective Irrigation Works.					
Rushikulya Project	A	35	..	..	..
Major Works—Working Expenses.					
Kurnool canal	A	737	2,500	..	..
Minor Works and Navigation.					
Works for which neither Capital nor Revenue Accounts are kept.					
Anantapur district		37	19,700	..	..
Bellary do.		10,378			
Cuddapah do.		1,015			
Kurnool do.		3,319			
Gódávari do.		3			
Total, Works for which Capital and Revenue Accounts are not kept	A	14,752	19,700	..	..
Agricultural Works.					
Nil.	A	..	2,000	..	..
Total, Minor Works and Navigation ..	A	14,752	21,700	..	..
Total, II. Irrigation ..	A	15,524	24,200	..	..
III. Civil Works.					
Provincial Proper.					
Original Works	B	..	13,400	..	..
Repairs	B	..	1,03,700	..	..
Establishment	C	22,378	26,100	..	..
Tools and Plant	D	45,982	32,600	..	..
Total, Provincial Proper ..		68,360	1,75,800	..	..
Incorporated Local Funds.					
Original Works	B	4,363	..	..	..
Repairs	B	2,43,064	..	..	..
Establishment		..	..	..	..
Tools and Plant		..	..	..	..
Total, Incorporated Local Funds ..		2,47,427	..	..	..
Total, III. Civil Works ..		3,15,787	1,75,800	..	..
Total, 33. Famine Relief ..		3,31,311	2,00,000	..	..

Detailed Account of Expenditure.

Heads of Account.	New works.	Maintenance and repairs.	Establishment.	Tools and plant.	Refund of revenue.	Suspense account.	Total.	Less receipts on capital account.	Net expenditure of the year.	Less expenditure in England.	Less loss by exchange.	Net outlay in India.	Revised estimate.	Grant as per budget orders.
	Rs.	Rs.					Rs.		Rs.			Rs.	Rs.	
PROVINCIAL.														
33. Famine Relief.														
II. Irrigation.														
Construction of Protective Irrigation Works.														
Rushikulya Project	35	..	..	..	..	..	35	..	35	..	..	35	..	..
Major Works—Working Expenses.														
Kurnool Canal	..	737	..	..	..	..	737	..	737	..	..	737	2,500	..
Minor Works and Navigation—Works for which neither Capital nor Revenue Accounts are kept.														
Anantapur district	..	37	..	..	..	..	37	..	37	..	..	37	19,700	..
Bellary ,, ...	10,234	144	..	..	..	..	10,378	..	10,378	..	..	10,378		..
Cuddapah ,, ...	3	1,012	..	..	..	..	1,015	..	1,015	..	..	1,015		..
Kurnool ,, ...	..	3,319	..	..	..	..	3,319	..	3,319	..	..	3,319		..
Godavari ,, ...	..	3	..	..	..	..	3	..	3	..	..	3		..
Total ..	10,240	4,512	..	..	..	..	14,752	..	14,752	..	..	14,752	19,700	..
Agricultural Works	..	..	..	..	..	..	..	..	..	..	..	..	2,000	..
Total, II. Irrigation ..	10,275	5,249	..	..	..	..	15,524	..	15,524	..	..	15,524	24,200	..

Details of Charges for Establishment—(Famine Relief Works).

Finance Accounts for the year 1896–97.

Particulars.	Actuals.	Revised estimate.	Budget estimate.
PROVINCIAL ESTABLISHMENTS.	Rs.		
Direction.			
Construction.			
Salaries—			
Engineers	3,538		..
Upper Subordinates	7,397		..
Lower Subordinates	2,292		..
Petty	1,332		..
Office	2,660		..
Accountants	261		..
Boat, bridges and ferries	..		..
Medical	..		..
Travelling allowances	6,043		..
Contingencies	181		..
Total, Construction ..	23,704		..
Total, Establishment ..	23,704		..
Add—Charges of other departments and of previous year disbursed during the year	..		..
Total ..	23,704		..
Deduct—Amount charged to other provinces and departments and charges not paid during the year	1,326		..
Total, Charges for Provincial Establishment ..	22,378	26,100	..

Distribution not available.

Expenditure on Tools and Plant—(Famine Relief Works).

Finance Accounts for the year 1896–97.

Particulars.	Charges. Amount.	Charges. Total.	Revised estimate.	Budget estimate.
Provincial.	Rs.	Rs.	Rs.	
New Supplies.				
Surveying and mathematical instruments ..	..	..	..	..
Machinery, including navigation plant ..	3,167	..	..	..
Tools	31,515	..	..	..
Plant	..	..	..	..
Office furniture	1,204	..	..	..
Camp equipage	..	..	..	..
Live-stock	..	..	..	..
Miscellaneous	..	..	..	..
Total, New Supplies ..	35,886	35,886	..	..
Repairs and Carriage	10,096	10,096	..	..
Total ..	45,982	45,982	32,600	..
Add—Charges incurred in other departments	..	..	..	..
Total ..	45,982	45,982	32,600	..
Deduct—Amount chargeable to other departments	..	..	..	..
Total, Charges for Tools and Plant—Provincial	45,982	45,982	32,600	..

Note.—No distribution statement has been added as the whole of the above charge for Tools and Plant is debitable to "33. Famine Relief."

Telephonic message from the Accountant-General, to the Chief Secretary to Government, dated 10th January 1898.

Reference your telephone of this morning regarding statements of famine expenditure. The adjustments, referred to in paragraph 4 of G.O., No. 731, Financial, dated 8th September 1897, have not as yet been made as replies from certain Presidents of District Boards are still awaited.

B.—Statement showing the entire expenditure on account of famine relief incurred in each district of the Madras Presidency under the various departmental heads in the year 1896-97.

—	Ganjám.	Kurnool.	Total.
Local.	Rs. A. P.	Rs. A. P.	Rs. A. P.
24. Medical—			
Hospitals and Dispensaries—			
Local—			
Travelling Allowance ..	68 6 0	18 8 0	86 14 0
Contingencies	897 13 2	3 0 0	900 13 2
Sanitation and Vaccination—			
Local—			
Sanitation and Conservancy ..	13,387 6 6	..	13,387 6 6
Total ..	14,353 9 8	21 8 0	14,375 1 8

Forwarded to the Chief Secretary to Government, Financial Department, in continuation of this office statements of famine expenditure for 1896-97, dated 1st December 1897.

Fort St. George,
15*th January* 1898.

(Signed) F. C. HARRISON,
Accountant-General.

Order—No. 51, Financial, dated 20th January 1898.

Recorded.

2. The following statement shows the expenditure incurred under 33. Famine Relief in each of the affected districts during 1896-97 :—

—	Ganjám.	Vizagapatam.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Presidency.	Presidency Bank.	North Arcot.	Gódávari.	Total.
Provincial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Departmental heads	32	..	1,312	193	2,457	2,340	501	..	..	..	6,835
33. Famine Relief—											
Civil Officers	2,559	3,447	77,721	2,990	25,863	19,031	..	—24	..	..	1,31,593
Public Works Department	795	785	29,019	..	1,99,069	78,160	23,480	..	..	3	3,31,311
Total ..	3,386	4,232	1,08,052	3,183	2,27,395	99,531	23,981	—24	..	3	4,69,739
Contributions to Local.											
For famine-relief purposes ..	..	..	..	..	57,730	..	..	..	..	..	57,730
To cover deficits	..	..	40,936	46,120	56,498	23,462	..	..	..	..	1,67,016
Total ..	..	..	40,936	46,120	1,14,228	23,462	..	..	..	..	2,24,746
Total, *Provincial* ..	3,386	4,232	1,48,988	49,303	3,41,623	1,22,993	23,981	—24	..	3	6,94,485
Local.											
Departmental heads	14,354	..	..	..	..	21	..	..	..	..	14,375
33. Famine Relief	2,663	..	12,160	6,649	56,165	14,212	..	..	218	..	92,067
Total, *Local* ..	17,017	..	12,160	6,649	56,165	14,233	..	..	218	..	1,06,442

3. The contribution of Rs. 46,120 from *Provincial* to *Local* funds in the Anantapur district was made in order to avoid a deficit,* and not as a contribution "for famine-relief purposes" as shown in the Accountant-General's statement, dated 1st December 1897.

* Paragraph 2 of G.O., No. 698 L., dated 8th April 1897.

4. The Accountant-General will be requested to submit a revised statement in the form adopted in paragraph 2 of this order showing the final Provincial and Local figures after the adjustments, referred to in paragraph 4 of G.O., No. 731, Financial, dated 8th September 1897, have been carried out.

5. As observed by the Public Works Department in paragraph 2 of its memorandum read above, the Examiner should have furnished a separate report regarding the actual famine expenditure in the Public Works Department, instead of a copy of the finance accounts for 1896-97. The Public Works Department will be requested to state what portion of the sum of Rs. 1,99,069, shown as famine expenditure against the Bellary division, represents expenditure incurred in the Anantapur district.

6. Information similar to that contained in the present papers should be furnished, in due course, as regards the expenditure in 1897-98.

(True Extract.)

Chief Secretary.

To the Accountant-General.
,, Public Works Department.
,, Local and Municipal Department.
,, Revenue Department.

Exd. A. F. Eccleston.

[G/24]
1,000-22-11-97.

Financial DEPARTMENT.

Papers to be read in Proceedings:—

Again GO., No. 731 Fmt, dated 8 Septr 1897. (P)

Again G.O., No. , dated 189 .

A { Current No. 3805 of 1897, dated 1st Decr , from the Acctt Genl
" " 3976 " 1897, " 15th " , " the Acctt Genl
" " 4050 " 1897, " 21st " , " the P.W.D.
A " " 80 " 1898, " 10th Jany , " the Acctt Genl.
A " " 152 " do " 18 Jany " " Acctt Genl.

A of dt. and para 691 of audy Rules

Inserted in 2nd Edn. m pp. 8-9 22 33 and 36

ORDER. Pt No. 54 & 20.1.98

Recorded. 198

2. The following statement shows the expenditure incurred in each of the affected districts under 33 FAMINE RELIEF during 1896-97:—

—	Ganjam	Vizagapatam	Cuddapah	Anantapur	Bellary	Kurnool	Kistna	Kistna Bandar	Nellore	Godavari	Total
Provincial											
Departmental heads	32	"	1,312	193	2,487	2,340	501	"	"	"	6,835
33. Famine Relief (civil officers)	2,559	3,447	77,721	2,778	25,869	19,031	"	24	"	"	1,31,593
" " (P. W. D.)	795	785	29,019	"	1,99,069	78,160	23,480	"	"	3	3,31,311
Contributions to Local. Total	3,386	4,232	108,052	2,971	227,425	99,531	23,981	24	"	3	467,739
For famine relief purposes	"	"	"	"	57,730	"	"	"	"	"	57,730
To cover deficits	"	"	40,936	46,120	56,498	23,462	"	"	"	"	167,016
Total	"	"	40,936	46,120	114,228	23,462	"	"	"	"	224,746
Total Provincial	3,386	4,232	148,988	49,303	341,653	122,993	23,981	24	"	3	6,94,485
Local											
departmental heads	14,374	"	"	"	"	21	"	"	"	"	14,375
Expenditure from Local funds 33. Famine Relief	2,663	"	12,160	6,649	56,165	14,212	"	"	218	"	92,067
Total Local	17,017	"	12,160	6649	56,165	14,233	"	"	218	-	106442

3. The contribution of Rs.46120 from Provincial to Local funds in the Anantapur district was made in order to avoid a deficit it should not have

Para 2 of G.O. No 698 L, 28-4-97. M

and not
~~[illegible]~~ as a contribution for famine relief purposes, as shown in the Accountant-General's statement of 1st Dec/97.

4. The Accountant-General will be requested to submit a revised statement (in the form adopted in para 2 of this order) showing the final Provincial and Local figures after the adjustments ~~referred~~ to ~~[illegible]~~ in para. 4 of G.O. No. 731, Financial, dated 8th September 1897, have been carried out.

5. As observed by the P.W.D. in para. 2 of its memorandum read above, the Examiner should have furnished a separate report regarding the actuals ~~of~~ famine expenditure in the P.W.D., instead of a copy of the Finance accounts for 1896-97. ~~From the statement printed on pages XVIII & XIX of the letter, it appears that the famine expenditure in the Bellary district amounted to Rs. 1,99,069 during 1896-97.~~ The ~~Examiner should~~ P.W.D. will be requested to state ~~whether any and~~ what portion of the sum of Rs 1,99,069 shown as famine expenditure against the Bellary division ~~debited~~ represents the expenditure incurred in the Anantapur district.

6. ~~Similar~~ Information similar to that contained in the present papers should be furnished in due course as regards the expenditure in 1897-98.

Cmb 16/1/98

19.1.98.

To the Accountant-General. 4
,, Public Works Dept. 10
,, L. & M. Dept. 5
,, Revenue Dept. 6

Desp 9.2.98

Secy 26/1/98

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Approved by S.O.C. 1dg 31/1/98

Enclosures to C. No

Order of Government

Letter of Government

Statement with ditto.

Papers not filed up, being meant for despatch in original.

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.