FINANCE ACCOUNTS

OF

THE BUILDINGS, ROADS, AND IRRIGATION BRANCHES

OF

THE PUBLIC WORKS DEPARTMENT,

MADRAS,

FOR THE YEAR

1894-95.

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MADRAS PRESIDENCY.

PUBLIC WORKS DEPARTMENT.

BUILDINGS AND ROADS AND IRRIGATION BRANCHES.

Memorandum to accompany the Annual Finance Accounts for the year 1894-95.

In the following abstract, the actual revenue and expenditure of the year are compared by funds and finance heads with the budget and revised estimates, and with the actuals of the preceding year:—

Heads.	Funds.	Actuals, 1893-94.	1894-95.				
			Budget estimate.	Revised estimate.	Actuals.	Difference between revised estimate and actuals.	
						More.	Less.
1	2	3	4	5	6	7	8
Revenue.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
XXIX. Irrigation Major Works ..	Imperial ..	2,96,999	2,80,000	2,80,000	2,90,169	10,169	..
XXIX. Do. do. —Portion of Land Revenue due to Irrigation	Imperial ..	53,14,904	62,93,500	63,84,000	54,17,266	..	9,66,734
XXXI. Military Works	Imperial ..	2,729	2,400	3,700	2,660	..	1,040
XXX. Minor Works and Navigation.	Provincial.	1,80,294	1,60,000	1,79,000	1,65,884	..	13,116
XXXII. Civil Works	Provincial.	1,28,792	1,04,000	1,25,000	1,25,199	199	..
XXXII. Do.	Incorporated Local.	7,220	8,000	11,000	10,276	..	724

Heads.	Funds.	Actuals, 1893-94.	1894-95. Budget estimate.	1894-95. Revised estimate.	1894-95. Actuals.	1894-95. Difference between revised estimate and actuals. More.	1894-95. Difference between revised estimate and actuals. Less.
1	2	3	4	5	6	7	8
Expenditure.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
35. Construction of Protective Irrigation Works	Imperial ..	4,00,632	3,00,000	3,00,000	3,09,726	9,726	..
42. Irrigation Major Works	Imperial ..	11,68,212	11,60,000	11,61,000	11,12,031	..	48,969
44. Military Works	Imperial ..	1,19,529	65,000	78,600	76,871	..	1,729
45. Civil Works	Imperial ..	33,724	31,000	23,800	22,382	..	418
49. Capital Expenditure on Public Works not charged against Revenue ..	Imperial ..	17,56,743	11,42,000	13,57,000	14,14,405	57,405	..
43. Minor Works and Navigation ..	Provincial.	28,06,633	28,75,000	29,54,000	29,37,487	..	16,513
45. Civil Works	Provincial.	22,91,884	23,09,000	22,26,000	20,89,933	..	1,36,067
43. Minor Works and Navigation ..	Incorporated Local.	7,794	12,000	8,000	10,484	2,484	..
45. Civil Works	Incorporated Local.	51,733	47,000	36,000	47,736	11,736	..
Excluded Local Funds	..	33,570	1,82,887	1,32,708	1,30,773	..	1,935
Contributions.							
Irrigation Branch	..	7,918	..	..	13,703	..	..
Buildings and Roads Branch ..	..	6,045	..	..	10,272	..	..

REVENUE.

Imperial.

XXIX. Major Works—Direct Receipts.

2. Compared with the collections of 1893-94, the actuals during 1894-95 showed a decrease of Rs. 6,830, which is the net result of fluctuations in the revenue of the following projects :—

	1894-95. Increase.	1894-95. Decrease.
	Rs.	Rs.
1. Gódávari delta system	4,140	...
2. Kistna do.	2,903	...
3. Cauvery do.	1,275	...
4. Kurnool canal	...	15,875
5. Other projects	727	...
Total ...	9,045	15,875
	6,830	

3. The increase in the case of the first two systems occurs chiefly under the sub-heads "Plantations" and "Navigation," while the increase under the third falls under "Other canal produce." The bulk of the heavy decrease in the revenue of the Kurnool canal is under "Water-rate collections," the falling off under this sub-head amounting to no less than Rs. 12,847, and "Plantations" is also responsible for a decrease to the extent of Rs. 2,488. No reason has been assigned for the heavy falling off under "Water-rates," but it is most probably due to the favorable character of the season and the consequent diminished demand for canal water.

4. Both the budget and revised estimates of revenue under this head were fixed at Rs. 2,80,000 for the year, against which the actuals amounted to Rs. 2,90,169, or Rs. 10,169 more than the estimate as per details below :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Gódávari delta system	5,418	...
Kistna do.	3,745	...
Cauvery do.	1,069	...
Pennér anicut system	...	203
Srívaikuntam anicut system	66	...
Sangam anicut system	...	164
Kurnool canal	...	811
Barur tank	26	...
Rushikulya project	1,023	...
Total ...	11,347	1,178
	10,169	

XXIX. Major Works—Portion of Land Revenue.

5. The following is a comparison of the actuals under this head with the budget and revised estimates for 1894-95, and with the actuals of 1893-94 :—

Systems.	1893-94. Actuals.	1894-95. Budget estimate.	1894-95. Revised estimate.	1894-95. Actuals.
	Rs.	Rs.	Rs.	Rs.
Gódávari delta system	21,78,991	22,80,000	26,71,000	22,61,021
Kistna do.	18,60,375	21,32,000	23,25,000	18,66,896
Cauvery do.	8,26,786	13,16,000	8,35,000	8,23,282
Pennéru anicut system	1,54,984	1,43,000	1,55,000	1,57,812
Sangam do.	1,65,833	2,41,000	2,41,000	1,76,215
Srívaikuntam anicut system	97,902	1,03,000	98,000	93,464
Barur tank project	8,593	9,000	11,000	9,350
Kurnool canal	4,747	9,500	7,000	4,232
Rushikulya project	16,693	60,000	41,000	24,994
Total ..	53,14,904	62,93,500	63,84,000	54,17,266

6. With the exception of the Srívaikuntam anicut system under which the land revenue of 1894-95 is less than that of the previous year, and the Barur tank which shows little or no change compared with the results of last year, the actuals for 1894-95 under all the other systems show a decided improvement over the figures of 1893-94. The most noticeable increase is that under the Gódávari anicut, and this is alleged to have occurred chiefly under second-crop charge.

7. Compared with the revised estimate, the actuals of the year under review exhibit large decreases under the Gódávari, Kistna and the Srívaikuntam anicuts, owing, it is said, to the enhancement of water-rate from 4 to 5 rupees an acre in the case of the Gódávari and Kistna anicuts not having been brought into force during 1894-95, and to an unfavourable season in the Tinnevelly district.

XXXI. Military Works.

8. Under this head, the actuals of 1894–95 were a trifle less than those of the previous year, the difference being Rs. 69 only; compared with the estimated programmes of the year, the realizations were better than the budget by Rs. 260, but fell short of the revised estimate by Rs. 1,040, the difference in either case occurring under the sub-head "Rents of buildings."

Provincial.

XXX. Minor Works and Navigation.

9. The receipts during the year were Rs. 14,410 less than those of the previous year, the diminution being marked under the head "Agricultural works," the revenue from which source amounted to only Rs. 27,096 during 1894–95, against Rs. 43,894 in 1893–94, the falling off taking place under the sub-head "Plantations."

10. Compared with the budget estimate, the actuals were better by Rs. 5,884, but in comparison with the revised estimate there was a decrease of Rs. 13,116 which is made up as follows:—

	More or less than revised estimate.
	Rs.
(i) Works for which Capital and Revenue Accounts are kept ...	+ 1,095
(ii) Works for which Capital and Revenue Accounts are not kept	+ 1,693
(iii) Agricultural works	**— 15,904**
Total ...	**— 13,116**

XXXII. Civil Works.

11. Under this head, the realizations during the year fell short of those of the previous year by Rs. 3,593, which is the net result of the following variations under the several sub-heads involved:—

	Actuals, 1894–95. More.	Actuals, 1894–95. Less.
	Rs.	Rs.
Rents of buildings	10,357	...
Sales of do.	434	...
Do. of tools and plant	...	9,557
Do. of produce	...	127
Do. of old materials	...	1,098
Value of materials received from old buildings ...	...	593
Net profit (workshop)	...	455
Unclaimed deposit	...	483
Fines	...	2,071
Total ...	10,791	14,384
	3,593	

12. The budget estimate was fixed at Rs. 1,04,000; but in consideration of the actual realizations for the first five months of the year, the amount of the revised estimate was increased to Rs. 1,25,000 against which the actuals amounted to Rs. 1,25,199, or Rs. 199 only in excess of the estimate.

Incorporated Local.

XXXII. Civil Works.

13. During the year under review the realizations from "Sales of produce" were exceptionally large, and this accounts for the increase of Rs. 3,056 in 1894–95 over the revenue of the previous year.

14. The budget estimate of receipts under this head was Rs. 8,000, but this amount also was, for reasons assigned in paragraph 13 *supra*, increased to Rs. 11,000 in the revised estimate, and fell short of the actuals (Rs. 10,276) by Rs. 724 only; the short fall being under the sub-head "Fines, refunds, &c.," the receipts under which are necessarily of a fluctuating character.

EXPENDITURE.

Imperial.

35. Construction of Protective Irrigation Works.

15. The actual outlay during the year amounted to Rs. 3,09,726, or Rs. 90,906 less than that of the previous year, owing to a smaller programme of work during 1894–95.

16. Both the budget and revised estimates for the year were fixed at Rs. 3,00,000, but the amount expended exceeded the estimates by Rs. 9,726 as shown below:—

	Actuals, 1894–95. More.	Actuals, 1894–95. Less.
	Rs.	Rs.
Works	8,982	...
Establishment	1,830	...
Tools and plant	...	634
Receipts on capital account	...	452
Total ...	10,812	1,086
	9,726	

17. The large excess expenditure under "Works" is reported to be due partly to very good progress on the "Gullery channel" in consequence of a sudden influx of labour, and partly to a mistaken overdrawal of credit to the extent of Rs. 3,000 by a Sub-divisional officer.

18. The charges to establishment also exceeded the estimate; but this is a necessary sequel to the excess debit under "Works."

19. The short outlay under Tools and plant is explained to be due to an anticipated adjustment to the extent of Rs. 634 not having been carried out in the accounts for 1894–95.

42. Major Works (Working Expenses).

20. The expenditure actually incurred under this head during 1894–95 amounted to Rs. 11,12,031 and fell short of that of the preceding year by Rs. 56,181, owing to the curtailment of the charges for maintenance during the year of the Kistna delta, Srívaikuntam anicut, Sangam anicut and Kurnool canal projects.

21. The budget orders provided a sum of Rs. 11,60,000 for expenditure under this head. This amount was supplemented by a grant of Rs. 13,000, sanctioned by the Government of India in its telegram No. 94-A (i) of 19th December 1894, for repairs to the Kistna anicut; but later on in the year, the Local Government in G.O. No. 185 I., dated 25th February 1895, relinquished Rs. 11,681 on account of a write-back to "Agricultural repairs" of land charges incorrectly debited in previous years to "Maintenance and Repairs—Gódávari delta." The net addition to the budget grant was therefore Rs. 1,319 only, and the revised estimate was accordingly fixed at Rs. 11,61,000; against this figure the actuals amounted to Rs. 11,12,031, showing a net difference of Rs. 48,969 as detailed below:—

	Actuals, 1894–95. More.	Actuals, 1894–95. Less.
	Rs.	Rs.
Extensions and improvements	4,435	...
Maintenance and repairs	10,004	...
Establishment	...	59,855
Tools and plant	...	4,446
Refunds of revenue	893	...
Total ...	15,332	64,301
	48,969	

22. The difference under Extensions and improvements and Maintenance and repairs is distributed below by projects :—

System.	Extensions and Improvements.		Maintenance and Repairs.	
	More than revised estimate.	Less than revised estimate.	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.	Rs.	Rs.
Gódávari delta system	1,832	..	5,877	..
Kistna do.	..	..	4,007	..
Pennér anicut system	..	713	..	614
Sangam do.	166	..	..	611
Barur tank	100	..	..	33
Kurnool canal	1,710	..	683	..
Cauvery delta	1,338	..	561	..
Srívaikuntam anicut	2	..	..	4
Rushikulya project	..	..	138	..
Total ..	5,148	713	11,266	1,262
	4,435		10,004	

23. The more important of the above differences are explained as follows :—

(i) *Gódávari delta system.*—Extensions and improvements and Maintenance and repairs.—The excess outlay over grant is chiefly due to the adjustment in the Gódávari Western division of the value of Chilakanpadu and Mogultur lock gates in March 1895, when it was too late to apply for additional funds.

(ii) *Kistna delta system.*—Maintenance and repairs.—The excess over grant was unavoidable as work done by daily labourers on special repairs to Kistna anicut in the Kistna Northern division had to be paid for before 31st March 1895.

(iii) *Pennér anicut.*—Extensions and improvements and Maintenance and repairs.—The lapse is due partly to the difficulty ofcarting materials to site of some works as crops were not harvested till late in March 1895, and partly to savings on a number of individual works.

(iv) *Sangam anicut.*—Maintenance and repairs.—The lapse is due to the non-erection, as expected, of sheds for mile coolies.

(v) *Kurnool canal.*—Extensions and improvements.—The excess outlay is attributed to the rapid progress of the work "Renewing the roof of the covered wharf at Krishnapuram."

Kurnool canal.—Maintenance and repairs.—The excess outlay is said to be due to the work "Filling pot-holes and protecting the toe of Sunkesala anicut" having been put in hand at the end of the year to ensure its early completion before untimely freshes occurred in the river.

(vi) *Cauvery delta.*—Extensions and improvements.—The excess outlay over grant is due partly to an unforeseen payment of Rs. 486 on account of land compensation, and partly to a sum of Rs. 1,000 representing the assumed cost of constructing an old dam across the Iyavaiyanar having been written back from "Capital" to "Revenue," without a corresponding allotment of funds, in accordance with G.O. No. 853 I., dated 7th November 1894.

24. The charges under Establishment amounted to Rs. 4,61,014 falling short of the revised estimate by Rs. 59,855, which is due principally to the 6 per cent. charge on Irrigation revenue having been over-estimated as shown below :—

—	Revised estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.
Twenty-three per cent. on works and repairs ..	1,25,855	1,23,945	1,910
Ten per cent. on direct receipts	18,700	19,508	— 808
Six do. on irrigation revenue	3,76,314	3,17,561	58,753
Total ..	5,20,869	4,61,014	59,855

25. Under Tools and plant the expenditure incurred in 1894–95 was Rs. 82,488 which, compared with the final grant of Rs. 83,313, resulted in the small lapse of Rs. 825 only.

44. Military Works.

26. The actuals of the year fell short of those of the previous year by Rs. 42,658, the reduced expendiure being due to the programme of work for 1894–95 being curtailed to Rs. 78,600, while the budget and revised estimates of 1893–94 were prepared for Rs. 1,17,500 and Rs. 1,23,000, respectively.

27. The budget estimate for 1894–95 was originally fixed at Rs. 65,000 and this amount was subsequently increased during the course of the year to Rs. 78,557 ; so that the revised estimate was fixed at Rs. 78,600. Against this the outlay amounted to Rs. 76,871, or Rs. 1,729 less than the estimate as detailed below :—

	Actuals, 1894–95.	
	More than estimate.	Less than estimate.
		Rs.
Original works	...	91
Repairs	...	138
Establishment	...	1,417
Tools and plant	...	83
Total ...	...	1,729

28. The only noticeable difference is that under "Establishment" and this is due to the provision for elimination charges in the revised estimate being under-estimated as shown below :—

—	Revised estimate.	Outlay.	Difference.
	Rs.	Rs.	Rs.
1. Works and repairs	63,600	63,371	229
2. Deduct elimination charges	3,100	8,806	5,706
3. Net works and repairs	60,500	54,565	5,935
4. Twenty-three per cent. on net outlay ..	13,915	12,550	1,365
5. Five per cent. on revenue	185	133	52
Total establishment (4 + 5) ..	14,100	12,683	1,417

45. Civil Works.

29. Under this head, the expenditure during the year fell short of that of 1893–94 by Rs. 11,338 owing to the diminution of outlay in 1894–95 on the construction and repair of postal and telegraph buildings. Compared with the revised and budget estimates, there was also a saving of Rs. 1,418 and Rs. 8,618, respectively, of which the former is made up as follows :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Original works	364	...
Repairs	...	1,403
Establishment	...	434
Tools and plant	55	...
Total ...	419	1,837
	1,418	

30. The differences under each of the departmental heads are small and call for no special remarks.

49. Irrigation Works.

Capital expenditure on Public Works not charged against Revenue.

31. In the schedule of demands printed in Proceedings of Madras Government, No. 1051 I., dated 1st December 1893, Rs. 17·20 lakhs were applied for for expenditure under this head during 1894–95, but the Government of India sanctioned only 15 lakhs and reduced the grant still further to Rs. 11,42,000 in its telegram No. 48-A I., dated 7th March 1894. The expenditure during the year had accordingly to be limited to the grant for the year and fell short by Rs. 3,42,338 of the previous year's outlay, in which year an expenditure of Rs. 17,56,743 was incurred against the budget provision of Rs. 17 lakhs.

32. The budget grant of Rs. 11,42,000 was, however, supplemented during the course of the year to the extent of Rs. 2,15,000 on account of the Kistna delta and Periyár Project works, and caused the revised estimate to stand at Rs. 13,57,000, against which the actual outlay incurred amounted to Rs. 14,14,405, or Rs. 57,405 more than the estimate as particularized below :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Works	45,677	...
Establishment	10,101	...
Tools and plant	5,426	...
Suspense	...	807
Receipts on Capital account	...	2,992
Total ...	61,204	3,799
	57,405	

33. The difference of Rs. 45,677 under "Works" is distributed below by systems :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Gódávari delta system	105	...
Kistna do.	...	4,621
Pennér anicut	...	228
Sangam do.	...	296
Cauvery delta	...	1,391
Periyár project	51,813	...
Srivaikuntam anicut	295	...
Total ...	52,213	6,536
	45,677	

34. Of the variations above shown, the most prominent have been explained as follows by the Executive Engineers concerned :—

Kistna delta.—Of the lapse of Rs. 4,621 against this system, Rs. 4,551 occurred in the Kistna Eastern division owing, it is said, to the non-receipt of land compensation bills from the Revenue Department in time for adjustment within the close of the year.

Cauvery delta.—The lapse of Rs. 1,391 is due chiefly to the write-back from "Capital" to "Revenue" of a sum of Rs. 1,000 [representing the assumed cost of the old dam across the Iyavaiyanar—*vide* paragraph 23 (vi)] without a corresponding reduction in the grant for the system.

Periyár project.—The bulk of the excess outlay of Rs. 51,813 on this project occurs chiefly in Periyár No. I division, and is said to be due to works having been pushed on more vigorously than was expected.

35. The charges to establishment exceeded the estimate by Rs. 10,101 ; the excess being the outcome of the excess outlay of Rs. 43,917 under "Works" exclusive of land and other charges requiring elimination in the calculation of percentage charges.

36. Under Tools and plant the outlay exceeded the revised estimate by Rs. 5,426, the larger portion of which excess figured in the Kistna Western division, where a sum of Rs. 3,642, representing the cost of providing ferry boats and which was originally debited to Revenue account, was subsequently written back to "Capital" in the supplementary accounts for March 1895 without a corresponding addition to the grant under that head.

PROVINCIAL.

43. Minor Works and Navigation.

Works for which Capital and Revenue Accounts are kept (Capital Account).

37. During the year under review the expenditure under this head fell short of that of the previous year by Rs. 10,245. But for the adjustment of so large a sum as Rs. 98,066 in 1893–94 (*vide* paragraph 43 of last year's report), the outlay in 1894–95 would have exceeded that of the preceding year, as there were transactions during 1894–95 in connection with the Munneru, Lower Coleroon and some other projects which did not find a place in the accounts of 1893–94.

38. For expenditure under this head, Rs. 4,95,850 were provided in the budget estimate, but the various modifications subsequently made resulted in a net reduction of Rs. 62,814 and caused the revised estimate to be fixed at Rs. 4,33,036, of which Rs. 22,023 lapsed during the year, the actual outlay incurred being only Rs. 4,11,013.

39. The lapse of Rs. 22,023 noticed above is distributed below by departmental heads :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Works	...	13,042
Establishment	1,382	...
Tools and plant	...	10,363
Total ...	1,382	23,405
	22,023	

40. The particulars of the difference of Rs. 13,042 under "Works" are given below by projects :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Dondapad project	8	...
Pálár anicut	...	603
Tirukkóyilúr anicut	...	806
Shatiatope anicut	...	461
Buckingham canal	...	519
Sagiléru project	...	2,134
Patha Cuddapah tank	158	217
Poiney anicut system	1,314	...
Cumbum tank	13	...
Arkenkotta channel	...	1,165
Cheyáru anicut	...	28
Pelandorai anicut	435	...
Munneru anicut	...	8,467
Thadapally channel	...	602
Chembrambakam tank	482	...
Lower Coleroon anicut	...	450
Thokapally channel	...	...
Total ...	2,410	15,452
	13,042	

41. The large differences in the above have been explained as follows by the Executive Engineers concerned :—

(i) *Pálár Anicut.*—The lapse of Rs. 603 is attributed to the very late receipt of bills for several works and to contractors not appearing for payment before the end of the official year.

(ii) *Tirukkóyilúr and Shatiatope Anicuts.*—The short outlay of Rs. 1,267 is due to the non-adjustment of certain compensation bills awaited from the Civil department.

(iii) *Buckingham Canal.*—The unspent balance of Rs. 519 is reported to be the amount reserved to meet the cost of scientific, &c., instruments required for the Cooum improvement scheme in arrangement with the Superintending Engineer, who was unable to provide the necessary funds from any other source. The instruments were indented for at the end of the official year.

(iv) *Sagiléru Project and Cumbum Tank.*—The Superintending Engineer transferred Rs. 2,000 from the grant for this project to the Cumbum tank in the Kurnool division, but the transfer not being in order, was not accepted, and it was too late in the day to obtain the sanction of the Local Government for the transfer.

(v) *Cheyáru Anicut.*—Grant to the extent of Rs. 1,165 lapsed owing, it is said, to certain contractors having objected to accept payment for work done.

(vi) *Thadapalli Channel.*—Rs. 8,467 of the grant for this project were left unspent during the year; this is reported to be due partly to the non-payment of Rs. 6,700 on account of land compensation bills pending disposal of a reference made to the District Judge, Coimbatore, and partly to an additional grant having been sanctioned late in the year.

(vii) *Chembrambakam tank.*—The lapse of Rs. 602 is due to saving on the estimate for "Old Bungaru Channel."

(viii) *Thokapally Project.*—The *minus* sum of Rs. 450 shown against this project denotes the preliminary expenditure incurred on it in 1893–94 and erroneously charged to "*Capital Account*" in the accounts of that year, but now written back to "Works for which Capital and Revenue accounts are not kept" under which head an estimate of Rs. 4,140 was sanctioned for the work in G.O., No. 916 I., dated 21st November 1894.

42. Under Establishment the debit exceeded the revised estimate by Rs. 1,382, which is explained as follows :—

—	Revised estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.
1. Works	3,39,472	3,26,430	13,042
2. Deduct elimination charges	26,385	7,335	19,050
3. Net works	3,13,087	3,19,095	— 6,008
4. Twenty-three per cent. on net works ..	72,010	73,392	1,382

43. The expenditure on Tools and Plant fell short of the revised estimate by Rs. 10,363. The lapse of grant occurred chiefly, if not entirely, in the Buckingham canal division, in which division the outlay amounted to Rs. 253 against a grant of Rs. 10,724. The balance is reported to have been reserved to meet the cost of two engines indented for from England, but payment for which was not advised in 1894–95.

Works for which Capital and Revenue Accounts are kept (Revenue Account).

44. Under this head, the expenditure during the year exceeded that of 1893–94 by Rs. 68,367. This excess is attributable to the outlay on the Cheyáru anicut system having been written back in 1893–94 from "Revenue" to "Capital" (*vide* paragraph 50 of that year's report); but for this write back, the expenditure in 1894–95 would have closely approximated that of the previous year.

45. Compared with the budget and revised estimate, the expenditure of the year shows a decrease of Rs. 14,076 and Rs. 4,610 respectively, of which the latter is made up as follows :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Extensions and improvements	...	2,621
Maintenance and repairs	...	511
Establishment	244	...
Tools and plant	73	...
Refunds of revenue	...	1,795
Total ...	317	4,927
	4,610	

46. The differences under "Extensions and Improvements" and "Maintenance and Repairs" are particularized below :—

—	Extensions and Improvements.		Maintenance and Repairs.	
	More than revised estimate.	Less than revised estimate.	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.	Rs.	Rs.
Kalingarayen channel	..	1,015	..	893
Pálár Anicut	..	655	1,780	..
Cheyar	..	..	1,227	..
Tirukkóyilúr	..	..	..	704
Védáranniyam canal	..	..	..	562
Other projects (net outlay)	..	951	..	337
Total ..	..	2,621	3,007	2,496
	2,621		511	

47. The lapse of grant against the Kalingarayen channel is said to be due to the re-opening of the channel in June 1894, when no further work was found to be necessary. In the case of the Pálár anicut system the saving of Rs. 655 under "Extensions and Improvements" is attributed to the non-completion of several minor works, which were expected to be completed and finally paid for; while the excess expenditure under "Maintenance and Repairs" of this and the Cheyar anicut system is ascribed to be due to specially large outlay which had to be incurred during 1894–95 on account of repairing the various tanks which suffered from the cyclone of the previous year. The unspent balance of Rs. 704 under the Tirukkóyilúr anicut system is reported to be due partly to failure on the part of the contractors to carry out the repairs to the Kirriagam tank bund and partly to difficulty in carting materials to the site of works owing to standing crops in fields. In the case of the Védáranniyam canal, the lapse of Rs. 562 is explained as follows by the Executive Engineer :—"Amount spent during the year on this work is Rs. 6,420, of which Rs. 3,486 was debited to Local Funds against the sum of Rs. 3,460 allotted under that head to meet the adjustment of the moiety of difference between the traffic receipts and the cost of maintenance of the canal as per G.O., No. 389 I., dated 22nd April 1895; hence the difference."

48. The charges to establishment compared with the revised estimate resulted in a saving of Rs. 1,795 as per particulars below :—

—	Revised estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.
1. Works and repairs	2,30,533	2,27,401	3,132
2. Deduct elimination charges	..	5,149	5,149
3. Net works and repairs	2,30,533	2,22,252	8,281
4. Twenty-three per cent. on repairs	53,022	51,118	1,904
5. Ten per cent. of receipts	12,800	12,909	— 109
6. Total establishments (4 + 5)	65,822	64,027	1,795

49. Under Tools and plant, the difference of Rs. 244 is trifling.

Works for which Capital and Revenue Accounts are not kept.

50. The actual expenditure during the year under this head exceeded that of the preceding year by Rs. 1,20,100, owing chiefly to an adjustment of Rs. 79,278 made during the year on account of establishment at 6 per cent. on old Irrigation Revenue, Cauvery delta system, with reference to G.Os., Nos. 216 W., 719 W. and 288 I., dated 30th January, 23rd and 26th March 1895, respectively, and Board of Revenue Proceedings, No. 261, Press, dated 26th August 1895, and partly to larger amounts having been spent on tank restoration works during 1894–95 than in 1893–94.

51. For reasons assigned in the foregoing paragraph, the budget allotment fixed at Rs. 17,64,750 in G.O., No. 358 I., dated 30th April 1894, was raised to Rs. 18,62,874 in the revised programme.

52. The final grant for the year was Rs. 18,87,600 and the actual expenditure incurred Rs. 18,65,044, thus showing a lapse of Rs. 22,556 which is particularized by departmental heads below :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Original works	12,877	...
Repairs	...	25,436
Establishment	...	9,671
Tools and plant	...	379
Refunds	53	...
Total ...	12,930	35,486
	22,556	

53. The differences under "Original works" and "Repairs" are the net results the variations between the grants for and the outlay thereon in the several divisions as shown in the following statement :—

Divisions.	Original works.			Repairs.		
	Ordinary.	Tank Restoration.	Revenue Department.	Ordinary.	Tank Restoration.	Revenue Department.
Rushikulya						
Ganjám	116	..	..	..	..	..
Vizagapatam	— 56	..	..	101	..	..
Godávari Eastern	21	— 104	..	37	49	..
Do. Western	— 91	— 151	..	58	— 1	..
Kistna Eastern	— 211	— 340	..	75	674	..
Do. Northern	— 14	..	..	1	..	..
Nellore	— 1,767	— 1,531	..	527	1,964	..
Cuddapah	— 11,564	..	..	12,777	..	..
Kurnool	— 324	..	..	5,985	..	..
Bellary	1,541	23	..	— 467	— 120	59
West Coast	1,009	..	..	— 131	..	1,005
Coimbatore	— 497	..	..	180	..	287
Salem	3,598	..	..	— 130	..	..
North Arcot	— 476	— 549	2,677	43	188	..
Chingleput	920	— 183	— 106	— 1,061	392	— 73
South Arcot	442	— 781	..	548	94	1,318
Tanjore	849	147	131	155	— 42	28
Negapatam	..	..	..	— 9	..	376
Trichinopoly	..	..	..	— 2	— 51	..
Madura	— 6,528	45	..	987	..	..
Tinnevelly	— 63	..	..	— 290	— 1,726	336
	— 167	1,100	468	— 220	9	640
		— 264	— 199			865

N.B.—The *minus* figures represent excesses over grant.

54. The most noticeable differences in the above statements are explained as follows :—

In the Kistna Northern division the excess outlay of Rs. 3,298 under "Original works" is covered by a saving of Rs. 2,491 under Repairs, resulting in a net excess of Rs. 807 only against the grant of Rs. 30,000 for the division. Of this excess the Executive Engineer reports that a sum of Rs. 207 was spent on "constructing a

rough stone bye-wash on left bank of Gungadevi tank" at the request of the Collector, without a formal transfer of funds from the Civil to the Public Works Department, and that the remaining excess was incurred by the Assistant Engineer, Head-quarter sub-division, regardless of the allotment at his disposal. Similarly, in the Nellore division Rs. 11,564 spent in excess of the grant under Original works were covered by savings to the extent of Rs. 12,777 under Repairs, the net saving being due, it is said, to the application for transfer of funds not having been complied with by the Superintending Engineer. In the *Cuddapah division* Rs. 5,985 of the grant under "Repairs" lapsed owing, it is alleged, to progress of certain works having been impeded by the change of officers in charge of the Cuddapah sub-division and to the failure on the part of contractors to complete the repairs of certain tanks as agreed upon. The grant for Original works in the *Kurnool division* was not fully utilized owing partly to the late commencement of the inspection shed for the Thookapally project and partly to difficulty in procuring labour and materials. The short outlay of Rs. 1,009 under Original works in the *Bellary division* is attributed to the failure of contractors to complete the construction of certain tanks as anticipated. A sum of Rs. 3,598 was left unspent from the grant for Original works in the *Coimbatore division* owing, it is stated, to the impossibility to spend the allotment of Rs. 4,300 made for the Muthikulam project at the end of November in consequence of the sickness of the place. Out of a grant of Rs. 4,690 in the *Salem division* for Minor Works, Revenue Department, Rs. 2,677 were left unspent; but no reason has been assigned for this large lapse. In the *North Arcot division*, there was a lapse of Rs. 920 in the grant for ordinary Original works owing, it is said, to the revision of the estimate for Kadalady tank, but under Repairs of the same class of works, the outlay exceeded the grant by Rs. 1,064, the reason assigned for the excess being the unexpected completion of several works which had, in consequence, to be finally paid for before the expiration of the year. In the same division the grant for Minor Works of the Revenue Department was not fully utilized and the lapse of Rs. 1,212 under this head is accounted for as due partly to saving on an estimate and partly to the works concerned as a whole not having been commenced till the danger of flood was over. In the *Chingleput division* it is said that there was an unexpected vigorous progress of work late in the year, which caused an enhancement of expenditure to the extent of Rs. 687 over the grant for Tank Restoration Works. During the year the outlay on ordinary new works in the *South Arcot division* fell short of the grant by Rs. 849 and this is explained by the Executive Engineer as due chiefly to (1) saving of Rs. 100 on a completed work in the Chidambaram sub-division, (2) non-payment of Rs. 350 to a contractor on account of materials collected in March 1895 in the Virddhachalam sub-division, and (3) non-utilization of a sum of Rs. 132 in the Head-quarters sub-division owing to the non-harvestment of crops in the fields which hindered the carting of materials to the site of works. An unanticipated debit of Rs. 6,605 in the supplemental accounts of the *Trichinopoly division* on account of the value of certain iron articles caused the grant for ordinary Original works of this division to be exceeded by Rs. 6,528, while the saving of Rs. 987 under Repairs is reported to be due to an unfavourable season. In the *Madura division* the outlay on Tank Restoration Works exceeded the grant by Rs. 626, which is the net result of a saving of Rs. 1,100 under "Original works" and of an excess expenditure of Rs. 1,726 under "Repairs." No explanation has been furnished by the Executive Engineer for either of these differences.

55. The charges on account of establishment under this head amounted to Rupees 5,92,409, and proved to be Rs. 9,671 less than the revised estimate as shown below :—

—	Revised estimate.	Actual.	Difference.
	Rs.	Rs.	Rs.
Twenty-three per cent. on works and repairs excluding elimination	3,29,812	2,83,869	45,943
Ten per cent. on direct receipt	800	970	— 170
Six per cent. on old Irrigation Revenue ..	2,13,180	2,52,229	— 39,049
Special charges	58,288	55,341	2,947
Total ..	6,02,080	5,92,409	9,671

56. Under Tools and plant, the difference is only Rs. 379 and calls for no remarks.

AGRICULTURAL WORKS.

57. Compared with the expenditure of the previous year, the outlay in 1894–95 showed a decrease of Rs. 47,368, the difference being chiefly due to the increased provision made in 1893–94 for expenditure on River Embankment works.

58. The grant as per budget orders was Rs. 3,04,600, but the increased demands for additional funds in the course of the year for Conservancy and Embankment works caused the revised estimate to be fixed at Rs. 3,57,756, the final grant under the head being Rs. 3,60,475 or Rs. 5,231 less than the actuals as per details below :—

	More than revised estimate.	Less than revised estimate.
	RS.	RS.
Original works	...	4,858
Repairs	11,176	...
Establishment	...	1,237
Tools and plant	33	...
Refunds	117	...
Total ...	11,326	6,095
	5,231	

59. The divisions in which large differences occurred during the year between the grant for and outlay on Original works and Repairs are noticed below together with the causes which led to the variations.

60. In the *Godávari Eastern division*, the outlay on Original works and Repairs exceeded the grant by Rs. 1,010 chiefly under "river embankment." In the *Gódávari Western division*, grants to the extent of Rs. 1,016 were left unspent under "Original works" owing, it is said, to the non-payment of compensation for lands acquired for certain works during the year; while under Repairs the actuals exceeded the grant by Rs. 1,273 owing to adjustment of land compensation for certain completed works of last year without adequate allotment of funds. Outlay to the extent of Rs. 970 was incurred in excess of the grant for the *Kistna Eastern division* both under Original works and repairs, but no explanation has been afforded by the Executive Engineer for the difference. In the *Kistna Western division*, the excess outlay of Rs. 8,807 under "Repairs" is reported to be due to the vigorous prosecution of "River conservancy" works during the year in consequence of the introduction of the Conservancy Act; it is noticed, however, that by far the greater portion of the excess is covered by a saving of Rs. 8,715 under Original works, the reason for which is however not stated. Excess outlay of Rs. 1,771 and Rs. 1,749 was incurred under "Original works" in the *Nellore* and *Coimbatore divisions* respectively, but reasons for these excesses have not been furnished. In the *Tanjore division* the outlay exceeded the grant by Rs. 744 and this is stated to be due to certain unanticipated payments on account of compensation for lands taken up.

61. The charge for establishment amounted to Rs. 64,423 during the year and fell short of the grant by Rs. 1,237 as shown below :—

—	Revised estimate.	Actuals.	Difference.
	RS.	RS.	RS.
Twenty-three per cent. on works and repairs exclusive of elimination charges	61,360	61,713	— 353
Ten per cent. of direct receipts	4,300	2,710	1,590
Total ..	65,660	64,423	1,237

62. The excess expenditure of Rs. 33 under Tools and plant is trifling.

45. CIVIL WORKS.

63. The actuals under this head fell short of those of the preceding year by Rs. 2,01,951, the decrease being chiefly due to a large decrease under suspense balances. The original budget estimate for expenditure under this head was passed by Government of India for Rs. 23,09,000, but on account of subsequent surrenders and transfers, aggregating to Rs. 83,000, the most important of which are noted in the margin, the revised estimate was fixed at Rs. 22,26,000. The final grant under this head was Rs. 21,96,887 and exceeded the actuals by Rs. 1,06,954 as shown below:—

	RS.
(1) Amount surrendered to the Financial Department and placed at the disposal of the Agent to the Governor on account of Agency works in Vizagapatam.	29,904
(2) Amount transferred to 43. Minor Works and Navigation to meet the charge of establishment at 6 °/₀ on Old Irrigation Revenue, Cauvery delta system ...	39,360

	More than revised estimate.	Less than revised estimate.
	RS.	RS.
Original works	...	67,254
Repairs	2,768	...
Establishment	1,634	...
Tools and plant	...	534
Suspense	...	43,568
Total ...	4,402	1,11,356
	1,06,954	

64. Of the short outlay of Rs 67,254 under Original works, Rs. 31,754 denotes the unutilized portion of grant under Civil Buildings reserved with Government. The difference still remaining is made up of several excesses and savings in a number of divisions, the chief of which are hereunder noted :—

(i) *Consulting Architect.*—The excess outlay of Rs. 1,138 is said to be chiefly due (1) to more stock valued at Rs. 556 having been issued to "Public warehouse at Madras" than was expected, and (2) to a larger outturn of work than anticipated on the Stamp and Stationery office buildings, &c.

(ii) *Coimbatore.*—The short outlay of Rs. 3,966 in this division is the net result of excesses and savings on a number of Major Works, the most noteworthy item being the "Head Assistant Collector's office at Pollachi," on which there was a lapse of grant to the extent of Rs. 4,491 owing, it is alleged, to dilatoriness on the part of contractors.

(iii) *Kurnool.*—In this division a sum of Rs. 1,238 lapsed during the year, the short outlay being prominent on "Constructing District Munsif's court-house at Nandyal," which is reported to be due partly to savings in estimate and partly to the non-submission of final bill.

(iv) *Madura.*—Rs. 23,101 of the grant for this division lapsed during the year owing, it is said, to the non-payment as promised by the Revenue Department of Rs. 20,000 for land compensation, and to the sum of Rs. 5,000 set apart for the purchase of iron articles not having been fully utilized.

(v) *North Arcot.*—Owing to the failure on the part of contractors, only Rs. 6,448 were spent on "constructing first-class taluk cutcherry" against a grant of Rs. 7,520.

(vi) *South Arcot.*—The short outlay of Rs. 3,766 is stated to be due to stoppage of certain works on account of the outbreak of cholera and to dilatoriness on the part of contractors.

(vii) *Trichinopoly.*—The short outlay of Rs. 2,198 occurred chiefly on "Constructing first-class taluk cutcherry at Musiri" in respect of which the Executive Engineer stated that Rs. 2,019 was not paid owing to disputes raised by contractors to accept payment of final bills.

65. Under Repairs there was an excess outlay of Rs. 2,768, which is the result of several small differences between the grant for and outlay in the several divisions.

66. The debits to establishment amounted to Rs. 5,15,370 during the year and exceeded the final grant by Rs. 1,634 which is trifling.

67. The lapse of Rs. 534 under Tools and Plant calls for no remarks.

INCORPORATED LOCAL.

43. Minor Works and Navigation.

Works for which Capital and Revenue Accounts are not kept.

68. Under this head, the expenditure during the year exceeded that of the preceding year by Rs. 2,690 owing to increased expenditure in the Trichinopoly division wherein work to the value of Rs. 5,515 was turned out during 1894–95 against Rs. 822 in 1893–94.

69. The revised estimate for the year was framed for Rs. 4,000 less than the budget, whereas the final estimate stood at Rs. 12,320 against which the actuals amounted to Rs. 10,484 or Rs. 1,836 less than the estimate as detailed below :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Original works	...	649
Repairs	...	1,187
Total ...	...	1,836
		1,836

70. The above short outlay occurs chiefly in the Trichinopoly division, in which grants to the extent of Rs. 1,808 was left unspent owing, it is said, to the non-payment by the Civil Department of the sum of Rs. 516 reserved for land compensation on account of the Ponneri Branch channel and to non-execution at the request of the Revenue Department of repairs to certain works for which a provision of Rs. 1,150 was made in the revised estimate.

45. Civil Works.

71. The actual expenditure under this head in 1894–95 fell short of that of the previous year by Rs. 3,997, owing chiefly to the percentage charges to establishment during the year (1894–95) on account of outlay on works and repairs and the scrutiny of Local fund estimates having been very much less than those of 1893–94, as shown below :—

	1893–94.	1894–95.
	Rs.	Rs.
Twenty-three per cent. on works and repairs	3,969	1,694
Two and a half per cent. on account of scrutiny of Local Fund estimates	8,075	6,260
Total ...	12,044	7,954
		4,090

72. The grant for this head as per budget orders was Rs. 47,000. This amount was subsequently increased by the Local Government to Rs. 54,328 by a net additional allotment of Rs. 7,428, of which Rs. 6,000 was for the "construction of a stern wheel steamer for the ferry at Narsapur," but the Government of India passed the

estimate for Rs. 36,000 by a reduction of the following amounts from the final grant (Rs. 54,328) shown above :—

	Rs.
(1) Part of the estimated charges for establishment	9,975
(2) Amount sanctioned by the Local and Municipal Departments after prescribed date (25th February 1895)	8,353
Total ...	18,328

73. The actual expenditure incurred during the year amounted to Rs. 47,736, which compares as follows with the final grant :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Original works	...	430
Repairs	...	253
Establishment	...	5,533
Tools and plant	...	376
Total ...	...	6,592
		6,592

74. From the above it will be seen that the only noticeable difference is that of Rs. 5,533 under establishment which is made up as follows :—

—	As per revised estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.
Twenty-three per cent. on works and repairs ..	2,502	1,694	808
Two and a half per cent. for scrutiny of Local Fund estimates	11,100	6,260	4,840
Five per cent. of receipts	400	515	— 115
Total ..	14,002	8,469	5,533

Civil Works.

Excluded Local Funds.

75. The expenditure during the year under the head was Rs. 97,203 more than that of the previous year, the increase being chiefly due to the vigorous prosecution of work on Tuticorin pier, for which a sum of Rs. 85,000 was provided for expenditure during 1894–95 against Rs. 12,000 in 1893–94.

76. The budget estimate for expenditure during 1894–95 was prepared for a sum of Rs. 1,82,887, but subsequent modification resulting in a net reduction of Rs. 50,179 principally from the grant for the Tuticorin pier caused the revised estimate to be passed for Rs. 1,32,708 against which the charges amounted to Rs. 1,30,773, the net lapse being Rs. 1,935 :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Original works	...	241
Repairs	118	...
Establishment	...	1,670
Tools and plant	...	142
Total ...	118	2,053
		1,935

77. The variations are trifling and call for no remark.

78. The following is a list of Civil Works (original) estimated to cost over Rs. 50,000 each, on which outlay was incurred during the year :—

Item No.	Fund head.	Name of work.	Amount of estimate.	Outlay during 1894-95.
			Rs.	Rs. A. P.
1	45. Civil Works (Provincial).	Additions and improvements to the Government House at Ootacamund	7,79,150	14,752 6 1
2	Do.	Constructing Collector's office at Calicut	1,94,615	4,293 4 10
3	Do.	Additions and alterations to the old High Court buildings to accommodate Stamps, Stationery and Collector's offices ..	66,920	15,632 14 10
4	Do.	Constructing New Law Courts and block of buildings for Vakeels, Barristers, &c.	13,06,640	23 2 0
5	Do.	Additions and improvements to the Penitentiary, Madras ..	50,060	13,688 12 2
6	Do.	Constructing New Law College	3,41,360	1,29,746 6 8
7	Do.	Connemara Library and Victoria Technical Institute ..	5,50,566	1,00,040 7 3
8	Do.	Constructing road from Vayitri to Gúdalúr	6,59,337	3,129 2 11
9	Do.	Do. quarters for ten men of His Excellency the Governor's Band	58,100	7,060 0 0
10	Do.	Do. a new record-room for the Collector's office in Thirumala Naick's palace, &c.	60,700	1,615 2 0
11	Do.	Additions to the Presidency College in the north side of the same for the Professor of Biology	62,870	35,456 10 2
12	Do.	Constructing a road from Rattikota to Boyarani	71,200	9,500 0 9
13	Do.	Do. an iron bridge at Mahasingi	55,100	4,094 1 4

MADRAS,
2nd December 1895.

Examiner, Public Works Accounts.

BUILDINGS AND ROADS AND IRRIGATION BRANCHES.

MADRAS PRESIDENCY.

Finance Accounts for the year 1894–95.

Revenue. 1893–94. Actuals.	Revenue. 1894–95. Budget estimate.	Revenue. 1894–95. Revised estimate.	Revenue. 1894–95. Actuals.	Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure. 1894–95. Actuals.	Expenditure. 1894–95. Revised estimate.	Expenditure. 1894–95. Budget estimate.	Expenditure. 1893–94. Actuals.
Rs.	Rs.	Rs.	Rs.		IMPERIAL.		Rs.	Rs.	Rs.	Rs.
					Construction of Protective Irrigation Works.					
...	...	...	...		Rushikulya project		3,09,726	3,00,000	3,00,000	**4,00,632**
					Irrigation—Major Works.					
					Revenue and Working Expenses.					
1,21,278	1,20,000	1,20,000	1,25,418		Gódávari delta system		4,87,593	4,99,973	4,98,000	**4,64,901**
50,842	50,000	50,000	53,745		Kistna do.		4,16,213	4,48,880	4,25,000	**4,67,504**
2,294	4,880	2,500	3,569		Cauvery do.		17,516	17,821	37,000	**10,223**
1,549	1,120	1,500	1,566		Srívaikuntam anicut system		17,754	18,017	17,000	**19,055**
558	800	600	397		Pennéru anicut system		17,843	19,323	18,000	**17,826**
680	1,200	700	736		Sangam do.		35,718	40,207	41,000	**41,333**
1,19,764	1,02,000	1,04,700	1,03,889		Kurnool canal		1,01,371	98,906	1,07,000	**1,33,427**
34	...	...	26		Barúr tank		4,049	4,120	4,000	**4,157**
...	...	...	1,023		Rushikulya project		13,974	13,753	13,000	**9,786**
2,96,999	2,80,000	2,80,000	2,90,169		Total, Irrigation Major Works ...		11,12,031	11,61,000	11,60,000	**11,68,212**
					Military Works.					
...	...	...	...		Original Works		16,509	16,600	4,000	**51,411**
...	...	...	...		Repairs		46,862	47,000	48,000	**50,838**
...	...	...	...		Establishment		12,683	14,100	12,200	**16,284**
...	...	...	...		Tools and plant		817	900	800	**996**
...	...	...	...		Barrack Department		...	...	...	...
2,729	2,400	3,700	2,660		Total, Military Works ...		76,871	78,600	65,000	**1,19,529**

Revenue. 1893–94. Actuals.	Revenue. 1894–95. Budget estimate.	Revenue. 1894–95. Revised estimate.	Revenue. 1894–95. Actuals.	Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure. 1894–95. Actuals.	Expenditure. 1894–95. Revised estimate.	Expenditure. 1894–95. Budget estimate.	Expenditure. 1893–94. Actuals.
Rs.	Rs.	Rs.	Rs.		IMPERIAL—*cont.*		Rs.	Rs.	Rs.	Rs.
					CIVIL WORKS.					
					Original Works		4,634	4,270	9,000	**11,678**
					Repairs		13,557	14,960	16,000	**15,423**
					Establishment		3,936	4,370	5,700	**6,218**
					Tools and plant		255	200	300	**405**
					Suspense		...	...	...	...
...	...	...	...	...	Total ...		22,382	23,800	31,000	**33,724**
					Deduct—					
					Expenditure in England		...	...	...	**2**
					Exchange		...	...	...	**2**
...	...	...	...	...	Net outlay on Civil Works ...		22,382	23,800	31,000	**33,720**
2,99,728	2,82,400	2,83,700	2,92,829	...	Total, Imperial, Revenue and Expenditure.		~~15,21,693~~ 1521010	15,63,400	15,56,000	**17,22,093**
					CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED AGAINST REVENUE.		1521010			
					Irrigation.					
					Gódávari delta system		5,129	5,140	6,400	**2,541**
					Kistna do.		4,07,775	4,07,138	3,00,000	**3,81,845**
					Cauvery do		6,530	8,292	3,600	**— 1,845**
					Pennéru anicut system		1,272	1,500	...	**3,229**
					Sangam do.		30,991	31,500	30,000	**51,883**
					Kurnool canal		**— 801**	...	...	**— 363**
					Barúr tank		...	...	...	**456**
...	...	...	...		Periyár project		9,59,787	9,00,000	8,00,000	**13,14,108**
...	...	...	..		Srívaikuntam anicut system		3,722	3,430	2,000	**5,373**
...	...	...	...		Total ...		14,14,405	13,57,000	11,42,000	**17,57,227**
...	...	...	...		*Deduct*— Outlay in England		...	...	...	**484**
...	...	...	...		Net outlay—Irrigation ...		14,14,405	13,57,000	11,42,000	**17,56,743**
...	...	...	...		Total, Capital outlay on Public Works not charged against Revenue ...		14,14,405	13,57,000	11,42,000	**17,56,743**
					PROVINCIAL.					
					MINOR WORKS AND NAVIGATION.					
					Works for which Capital and Revenue Accounts are kept.					
					Capital Outlay.					
					Kalingaroyen channel		...	...	...	**4,897**
...	...				Arkenkota channel		13	...	..	**1,102**
					Munneru project		25,535	25,000	25,000	...
					Dondapad tank		36,171	36,160	40,000	**37,741**
					Sagiléru project		82,242	84,384	1,00,000	**14,854**
					Cumbum tank		7,513	6,000	6,000	...
					Thokapally project		**— 918**	...	...	**1,022**
					Patha Cuddapah tank		2,809	3,075	...	**26,847**
					Thadapalle channel		3,962	12,994	14,000	...
					Pálár anicut		21,108	21,956	23,000	**32,887**
					Poiney anicut		530	336	..	**5,825**
					Cheyáru anicut		28,849	30,283	38,000	**1,13,265**
					Chembrambaukam tank		7,259	8,000	8,000	...
					Tirukkóyilúr anicut		2,301	3,292	1,700	**6,674**
					Shatiatope anicut		19,960	20,506	18,000	**13,349**
					Pelandorai anicut		2,401	2,440	2,000	**131**
					Lower Coleroon anicut		9,261	8,458	43,150	...
					Buckingham canal		1,62,017	1,70,152	1,77,000	**1,62,664**
...	...	...	...		Total ...		4,11,013	4,33,036	4,95,850	**4,21,258**

Revenue. 1893-94. Actuals.	Revenue. 1894-95. Budget estimate.	Revenue. 1894-95. Revised estimate.	Revenue. 1894-95. Actuals.	Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure. 1894-95. Actuals.	Expenditure. 1894-95. Revised estimate.	Expenditure. 1894-95. Budget estimate.	Expenditure. 1893-94. Actuals.
Rs.	Rs.	Rs.	Rs.		IMPERIAL—*cont.*		Rs.	Rs.	Rs.	Rs.
					CIVIL WORKS.					
					Original Works		4,634	4,270	9,000	**11,678**
					Repairs		13,557	14,960	16,000	**15,423**
					Establishment		3,936	4,370	5,700	**6,218**
					Tools and plant		255	200	300	**405**
					Suspense		...	...	...	...
...	...	...	...	...	Total ...		22,382	23,800	31,000	**33,724**
					Deduct—					
					Expenditure in England		...	...	...	**2**
					Exchange		...	...	...	**2**
...	...	...	...	...	Net outlay on Civil Works ...		22,382	23,800	31,000	**33,720**
2,99,728	2,82,400	2,83,700	2,92,829	...	Total, Imperial, Revenue and Expenditure.		~~15,21,033~~ 1521010	15,63,400	15,56,000	**17,22,093**
					CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED AGAINST REVENUE.		1521010			
					Irrigation.					
					Gódávari delta system		5,129	5,140	6,400	**2,541**
					Kistna do.		4,07,775	4,07,138	3,00,000	**3,81,845**
					Cauvery do		6,530	8,292	3,600	**— 1,845**
					Pennéru anicut system		1,272	1,500	...	**3,229**
					Sangam do.		30,991	31,500	30,000	**51,883**
					Kurnool canal		**— 801**	...	...	**— 363**
					Barúr tank		...	...	...	**456**
...	...	...	...		Periyár project		9,59,787	9,00,000	8,00,000	**13,14,108**
...	...	...	..		Srívaikuntam anicut system		3,722	3,430	2,000	**5,373**
...	...	...	...		Total ...		14,14,405	13,57,000	11,42,000	**17,57,227**
					Deduct—					
...	...	...	...		Outlay in England		...	...	...	**484**
...	...	...	...		Net outlay—Irrigation ...		14,14,405	13,57,000	11,42,000	**17,56,743**
...	...	...	...		Total, Capital outlay on Public Works not charged against Revenue ...		14,14,405	13,57,000	11,42,000	**17,56,743**
					PROVINCIAL.					
					MINOR WORKS AND NAVIGATION.					
					Works for which Capital and Revenue Accounts are kept.					
					Capital Outlay.					
					Kalingaroyen channel		...	...	...	**4,897**
...	...	...	...		Arkenkota channel		13	...	...	**1,102**
					Munneru project		25,535	25,000	25,000	...
					Dondapad tank		36,171	36,160	40,000	**37,741**
					Sagiléru project		82,242	84,384	1,00,000	**14,854**
					Cumbum tank		7,513	6,000	6,000	...
					Thokapally project		**— 918**	...	...	**1,022**
					Patha Cuddapah tank		2,809	3,075	...	**26,847**
					Thadapalle channel		3,962	12,994	14,000	...
					Pálár anicut		21,108	21,956	23,000	**32,887**
					Poiney anicut		530	336	..	**5,825**
					Cheyáru anicut		28,849	30,283	38,000	**1,13,265**
					Chembrambaukam tank		7,259	8,000	8,000	...
					Tirukkóyilúr anicut		2,301	3,292	1,700	**6,674**
					Shatiatope anicut		19,960	20,506	18,000	**13,349**
					Pelandorai anicut		2,401	2,440	2,000	**131**
					Lower Coleroon anicut		9,261	8,458	43,150	...
					Buckingham canal		1,62,017	1,70,152	1,77,000	**1,62,664**
...	...	...	...		Total ...		4,11,013	4,33,036	4,95,850	**4,21,258**

Revenue.				Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure.			
1893–94.	1894–95.						1894–95.			1893–94.
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.*					
					Deduct—					
...	...	...	...		Credits to expenditure in England ...		...	...	...	...
...	...	...	...		Do. exchange		...	...	...	...
...	...	...	...		Net Capital Outlay ...		4,11,013	4,33,036	4,95,850	**4,21,258**
					Revenue and Working Expenses.					
...	...	...	...		Cumbum tank		3,128	3,730	1,200	**819**
55	100	60	80		Thadapalle channel		1,829	2,396	2,400	**4,366**
1	...	...	...		Arkenkota channel		1,206	1800	1,800	**1,033**
518	400	600	...		Kalingaroyen channel		1,488	4,020	4,000	**4,476**
2,215	1,400	2,300	1,079		Pálár anicut		55,981	54,990	48,470	**44,177**
786	500	740	689		Poiney anicut		27,280	27,179	16,700	**20,886**
126	200	130	129		Cheyáru anicut		19,021	18,303	22,000	**— 62,819**
10	30	10	50		Chembrambaukum tank		**— 1,376**	**— 1,430**	**— 4,200**	**— 3,616**
12,249	12,200	12,400	13,462		Madras Water-supply and Irrigation Extension project		4,686	4,585	230	**3,192**
...	...	...	4		Valluru anicut		1,000	971	600	**1,184**
548	600	600	494		Tirukkóyilúr anicut		13,840	14,652	24,000	**10,183**
8	50	10	20		Mahamathur anicut		3,080	3,236	5,100	**6,455**
51	20	50	55		Vriddhachalam anicut		4,210	4,297	8,000	**4,647**
230	100	250	315		Shatiatope anicut		8,715	8,885	17,200	**10,147**
292	200	300	273		Pelandorai anicut		8 667	8,669	10,600	**18,168**
1,101	900	1,100	1,619		Lower Coleroon anicut		27,734	28,062	27,000	**25,770**
223	300	250	192		Marudur anicut		12,935	12,935	14,000	**14,033**
...	...	...	...		Chilka Lake canal		609	644	300	**836**
1,08,339	1,02,000	1,08,000	1,09,498		Buckingham canal		97,954	97,990	1,06,000	**1,19,960**
1,170	1,000	1,200	1,136		Védáranniyam canal		3,722	4,420	4,400	**2,998**
...	...	...	...		Ganjám-Gopalpur canal		15	...	...	**12**
1,27,922	1,20,000	1,28,000	1,29,095		Total ...		2,95,724	3,00,334	3,09,800	**2,27,357**
					Works for which neither Capital nor Revenue Accounts are kept.					
862	...	...	1,346		Bellary district		93,441	94,780	90,915	**1,19,722**
284	...	...	388		Chingleput do.		2,19,697	2,11,900	1,81,101	**2,16,385**
13	...	...	147		Coimbatore do.		32,576	37,362	39,479	**21,143**
2	...	...	11		Cuddapah do.		34,320	41,533	37,362	**53,033**
77	...	...	112		Ganjám do.		26,231	30,202	29,889	**24,120**
968	...	...	1,122		Gódávari do.		54,808	55,136	58,310	**58,826**
23	...	...	17		Kistna do.		47,702	55,394	55,394	**56,206**
...	...	...	23		Kurnool do.		21,574	24,135	27,326	**28,074**
— 9	...	...	63		Madura do.		1,39,548	1,40,141	1,39,083	**1,42,791**
...	...	...	...		Malabar do.		7,554	7,162	7,162	**2,569**
387	...	...	344		Nellore do.		1,55,922	1,58,030	1,46,547	**1,54,934**
303	...	...	934		North Arcot do.		1,18,869	1,10,284	1,04,944	**1,03,868**
...	...	...	...		Buckingham canal		43	44	...	...
2,589	...	...	2,346		Salem district		50,674	62,805	57,836	**51,369**
911	...	...	978		South Arcot do.		1,38,679	1,40,775	1,57,559	**1,20,728**
68	...	...	174		Tanjore do.		2,96,196	2,93,485	2,14,595	**3,20,793**
1,363	...	...	1,349		Tinnevelly do.		1,51,182	1,51,536	1,44,187	**1,45,339**
612	...	...	297		Trichinopoly do.		2,07,564	1,66,975	1,76,964	**56,884**
25	...	...	42		Vizagapatam do.		58,504	58,085	53,836	**50,972**
...	...	...	...		Presidency do.		9,960	11,546	11,600	**9,714**
					Periyár No. II		...	...	...	**7,474**
...	...	...	...		Reserve		...	11,564	30,661	...
8,478	8,000	8,000	9,693		Total ...		18,65,044	18,62,874	17,64,750	**17,44,944**

Revenue. 1893–94. Actuals.	Revenue. 1894–95. Budget estimate.	Revenue. 1894–95. Revised estimate.	Revenue. 1894–95. Actuals.	Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure. 1894–95. Actuals.	Expenditure. 1894–95. Revised estimate.	Expenditure. 1894–95. Budget estimate.	Expenditure. 1893–94. Actuals.
Rs.	Rs.	Rs.	Rs.				Rs.	Rs.	Rs.	Rs.
					PROVINCIAL—*cont.*					
					MINOR WORKS AND NAVIGATION—*cont.*					
					Agricultural Works.					
...	...	...	...		Bellary district		...	...	...	
...	...	...	...		Chingleput do.		1,644	1,860	1,866	
...	...	...	1,689		Coimbatore do.		9,695	7,384	7,108	
...	...	...	...		Cuddapah do.		4,125	4340	5,598	
...	...	...	...		Ganjám do.		6,060	2,138	4,976	
...	...	...	10,206		Gódávari do.		94,621	95,726	76,683	
...	...	...	1,455		Kistna do.		67,435	66,333	41,055	
...	...	...	...		Kurnool do.		...	...	...	
...	...	...	...		Madura do.		...	...	...	
...	...	...	...		Malabar do.		...	...	...	
...	...	...	213		Nellore do.		21,127	18,967	9,952	
...	...	...	...		North Arcot do.		357	640	9,330	
...	...	...	...		Buckingham canal		8,713	8,678	1,244	
...	...	...	240		Salem district		1,498	1,981	1,119	
...	...	...	6,787		South Arcot district		7,776	7,930	12,067	
...	...	...	1,059		Tanjore do.		88,017	87,186	85,375	
...	...	...	5,447		Tinnevelly do.		3,206	3,093	4,354	
...	...	...	...		Trichinopoly do.		44,333	43,571	33,590	
...	...	...	...		Vizagapatam do.		7,099	7,929	9,983	
...	...	...	...		Periyár No. II		...	...	...	
43,894	32,000	43,000	27,096		Reserve		...	...	...	
1,80,294	1,60,000	1,79,000	1,65,884		Total ...		3,65,706	3,57,756	3,04,600	4,13,074
					Total, Minor Works and Navigation ...		29,37,487	29,54,000	28,75,000	28,06,633
...	...	...	...		*Civil Works.*					
...	...	...	...		Original Works		12,47,441	13,14,706	12,29,437	11,84,799
...	...	...	...		Repairs		3,26,913	3,24,200	3,60,000	3,87,595
...	...	...	...		Establishment		5,15,370	5,42,800	6,52,502	5,71,241
...	...	...	...		Tools and plant		43,777	44,300	1,27,061	40,475
...	...	...	...		Suspense		**—43,568**	...	...	1,07,774
1,28,792	1,04,000	1,25,000	1,25,199		Total, Civil Works ...		20,89,933	22,26,000	23,09,000	22,91,884
3,09,086	2,64,000	3,04,000	2,91,083		Total, Provincial, Revenue and Expenditure ...		50,27,420	51,80,000	51,84,000	50,98,517
					INCORPORATED LOCAL.					
					MINOR WORKS AND NAVIGATION.					
					Works for which neither Capital nor Revenue Accounts are kept.					
...	...	...	...		Trichinopoly district		5,515	...	7,000	822
...	...	...	...		Salem district		4,969	...	5,000	6,972
...	...	...	...		Total ...		10,484	8,000	12,000	7,794
...	...	...	...		Total, Minor Works and Navigation ...		10,484	8,000	12,000	7,794
					Civil Works.					
...	...	...	...		Original Works		4,906	3,826	6,680	13,109
...	...	...	...		Repairs		25,337	25,145	23,537	22,322
...	...	...	...		Establishment		8,469	3,654	13,698	12,405
...	...	...	...		Tools and plant		9,024	3,375	3,085	3,897
7,220	8,000	11,000	10,276		Total ...		47,736	36,000	47,000	51,733
7,220	8,000	11,000	10,276		Total, Incorporated Local, Revenue and Expenditure		58,220	44,000	59,000	59,527

Revenue. 1893–94. Actuals.	Revenue. 1894–95. Budget estimate.	Revenue. 1894–95. Revised estimate.	Revenue. 1894–95. Actuals.	Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure. 1894–95. Actuals.	Expenditure. 1894–95. Revised estimate.	Expenditure. 1894–95. Budget estimate.	Expenditure. 1893–94. Actuals.
Rs.	Rs.	Rs.	Rs.				Rs.	Rs.	Rs.	Rs.
					EXCLUDED LOCAL FUNDS.					
					UNIVERSITY FEE FUND.					
					Civil Works.					
...	...	...	...		Original Works					
...	...	...	...		Repairs		149	115	...	— 1,132
...	...	...	...		Establishment		2,513	2,532	...	2,603
...	...	...	...		Tools and plant		612	576	...	339
							39	38	...	22
...	...	...	...		Total ...		3,313	3,261	...	1,832
					Port Fund.					
...	...	...	...		Original Works		1,10,682	1,10,957	1,70,742	20,406
...	...	...	...		Repairs		5,895	5,758	...	7,064
...	...	...	...		Establishment		10,477	12,183	11,867	4,043
...	...	...	...		Tools and plant		406	549	278	225
...	...	...	...		Total ...		1,27,460	1,29,447	1,82,887	31,738
...	...	...	...		Total, Excluded Local Funds ..		1,30,773	1,32,708	1,82,887	33,570
					CONTRIBUTIONS.					
					IRRIGATION—MAJOR WORKS.					
					Revenue and Working Expenses.					
...	...	...	...		Cauvery delta system		2,683	...	...	435
...	...	...	...		Total, Irrigation Major Works ...		2,683	...	...	435
					MINOR WORKS AND NAVIGATION.					
					Works for which Capital and Revenue Accounts are kept.					
					Revenue.					
...	...	...	...		Lower Coleroon anicut system		23	...	...	...
...	...	...	...		Total ...		23	...	...	...
					Works for which neither Capital nor Revenue Accounts are kept.					
...	...	...	...		Coimbatore		11	...	...	...
...	...	...	...		Trichinopoly		401	...	...	100
...	...	...	...		Madura		266	...	...	1,773
...	...	...	...		Tinnevelly		5,891	...	...	2,515
...	...	...	...		Vizagapatam		3,812	..	...	2,402
...	...	...	...		Nellore		60	...	...	...
...	...	...	...		Salem		...	...	...	184
...	...	...	...		Ganjám		...	...	...	145
...	...	...	...		Total ...		10,441	...	...	7,119
					Agricultural Works.					
...	...	...	...		Vizagapatam		530	...	...	...
...	...	...	...		Gódávari		26	...	...	364
...	...	...	...		Total ...		556	...	...	364
...	...	...	...		Total, Minor Works and Navigation ...		11,020	...	...	7,483
...	...	...	...		Total, Contributions, Irrigation Branch ...		13,703	...	...	7,918
					Buildings and Roads Branch.					
...	...	...	...		Original works		8,431	...	...	2,196
...	...	...	...		Repairs		808	...	...	3,194
...	...	...	...		Establishment		971	...	...	615
...	...	...	...		Tools and plant		62	...	...	40
...	...	...	...		Total, Contributions, Buildings and Roads Branch ...		10,272	...	...	6,045
...	...	...	...		Grand Total, Contributions ...		23,975	...	...	13,963

IRRIGATION BRANCH. **MADRAS PRESIDENCY.**

SCHEDULE I.

Detailed Account of Revenue.

Finance Accounts for the year 1894–95.

Heads of account.	Actual Receipts.												Revised estimate.	Budget estimate.
	Water-rates.	Owners' rates.	Sale of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	Total.		
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.	Rs.	Rs.
XXIX. Major Works—Direct Receipts.														
Gódávari delta system	..	..	..	..	10,024	8,984	..	1,03,892	267	53	2,198	1,25,418	1,20,000	1,20,000
Kistna do.	..	..	..	1,364	4,735	8,212	..	37,222	1,560	41	611	53,745	50,000	50,000
Cauvery do.	..	..	..	..	1,246	2,204	..	..	75	..	44	3,569	2,500	4,880
Pennéru anicut system	..	..	..	..	..	397	..	..	..	..	..	397	600	800
Srivaikuntam anicut system	..	..	..	546	..	810	..	..	180	..	30	1,566	1,500	1,120
Sangam anicut system	..	..	..	..	..	335	..	..	199	..	2	536	700	1,200
Kurnool canal	95,093	..	..	3,500	2,852	348	..	1,457	490	..	149	1,03,889	1,04,700	1,02,000
Barár tank project	..	..	..	..	..	22	..	..	..	..	4	26	..	..
Rushikulya project	..	..	..	..	..	43	..	..	972	..	8	1,023	..	..
Total	95,093	..	..	5,410	18,857	21,355	..	1,42,571	3,743	94	3,046	2,90,169	2,80,000	2,80,000
PROVINCIAL.														
XXX. Minor Works and Navigation.														
Works for which Capital and Revenue Accounts are kept.														
Chembrambakam tank	..	..	..	..	..	48	..	..	2	..	..	50	10	30
Pálár anicut system	..	..	..	..	..	1,079	..	..	..	..	..	1,079	2,300	1,400
Pelandorai anicut system	..	..	..	..	34	239	..	..	..	..	..	273	300	200
Buckingham canal	..	..	..	..	..	1,473	..	1,07,784	173	..	68	1,09,498	1,08,000	1,02,000
Madras Water-supply and Irrigation Extension Project	..	..	..	13,442	3	9	..	..	2	..	6	13,462	12,400	12,200
Kalingaroyen channel	..	..	..	..	..	..	..	..	..	..	..	..	600	400
Lower Coleroon anicut system	..	..	..	..	690	929	..	..	..	..	..	1,619	1,100	900
Shatiatope anicut system	..	..	..	..	247	68	..	..	..	..	..	315	250	100
Vriddhachalam anicut system	..	..	..	..	9	46	..	..	..	..	..	55	50	20
Mehamattur anicut system	..	..	..	..	..	20	..	..	..	..	..	20	10	50
Tirukkóyilúr anicut system	..	..	..	..	392	102	..	..	..	..	..	494	600	600
Cheyár anicut system	..	..	..	..	..	128	..	..	..	..	1	129	130	200
Poiney do.	..	..	..	..	..	689	..	..	..	..	..	689	740	500
Maradur do.	..	..	..	..	..	176	..	..	..	..	16	192	250	300
Védáranniyam canal	..	..	..	..	..	2	..	1,134	..	..	..	1,136	1,200	1,000
Thadapalle channel	..	..	..	..	..	80	..	..	..	..	..	80	60	100
Vallúru anicut system	..	..	..	..	4	..	..	..	..	..	..	4	..	..
Total	..	..	..	13,442	1,379	5,088	..	1,08,918	177	..	91	1,29,095	1,28,000	1,20,000
Works for which neither Capital nor Revenue Accounts are kept	..	..	..	..	2,890	5,472	..	638	271	..	422	9,693	8,000	8,000
Agricultural Works	..	..	..	..	12,601	13,922	..	..	..	20	553	27,096	43,000	32,000
Grand Total	..	..	..	13,442	16,870	24,482	..	1,09,556	448	20	1,066	1,65,884	1,79,000	1,60,000

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

SCHEDULE II.

Detailed Account of Revenue.

Finance Accounts for the year 1894–95.

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. Interest on capital.	Receipts from self-supporting workshops. Net profits.	Tolls on roads.	Ferry receipts.	Unclaimed deposits.	Fines, refunds and miscellaneous.	Total.	Realised in Public Works Department.	Realised in Civil and Military Departments.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
XXXI. Imperial Military Works—																
Budget estimate	1,800	..	..	..	100	500	..	..	..	..	..	..	..	2,400	2,400	..
Revised do.	..	..	..	..	..	..	..	..	..	..	..	..	..	3,700	3,700	..
Actuals	2,641	..	..	..	7	12	..	..	..	..	..	..	..	2,660	2,660	..
XXXII. Imperial Civil Works—																
Budget estimate	No details.															
Revised do.																
Actuals	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XXXII. Provincial Civil Works—																
Budget estimate	40,800	1,000	..	24,400	1,900	6,200	900	..	2,000	..	..	900	25,900	1,04,000	1,04,000	..
Revised do.	..	..	..	..	..	..	..	..	..	..	..	..	..	1,25,000	1,25,000	..
Actuals	65,821	2,489	..	14,343	1,402	4,625	120	..	2,703	..	..	117	33,579	1,25,199	1,25,199	..
XXXII. Incorporated Local Funds—																
Budget estimate	..	..	..	..	6,000	500	..	..	..	..	..	..	1,500	8,000	8,000	..
Revised do.	..	..	..	..	..	..	..	..	..	..	..	..	..	11,000	11,000	..
Actuals	..	..	..	..	10,136	..	..	..	..	..	..	..	140	10,276	10,276	..
Excluded Local Funds—																
Budget estimate	No details.															
Revised do.																
Actuals	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

SCHEDULE A.

Detailed Account of Expenditure.

Finance Accounts for the year 1894–95.

Heads of account.	New works.	Maintenance and repairs.	Establishment.	Tools and plant.	Profit and loss.	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.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FAMINE RELIEF AND INSURANCE.															
35. Construction of Protective Irrigation Works.															
Rushikulya project	2,46,199	..	52,613	11,366	..	..	..	3,10,178	452	3,09,726	..	..	3,09,726	3,00,000	3,00,000
Total ..	2,46,199	..	52,613	11,366	..	..	..	3,10,178	452	3,09,726	..	..	3,09,726	3,00,000	3,00,000
42. Major Works, Working Expenses.															
Imperial.															
Gódávari delta system	20,230	2,21,692	1,99,502	45,582	..	587	..	4,87,593	..	4,87,593	..	..	4,87,593	4,99,973	4,98,000
Kistna delta system	12,499	2,05,035	1,61,430	37,233	..	16	..	4,16,213	..	4,16,213	..	..	4,16,213	4,48,880	4,25,000
Pennér anicut system	— 2,129	9,492	10,485	— 5	..	..	..	17,843	..	17,843	..	..	17,843	19,323	18,000
Sangam do.	3,335	17,565	14,693	125	..	..	..	35,718	..	35,718	..	..	35,718	40,207	41,000
Kurnool canal	7,710	68,192	24,101	1,078	..	290	..	1,01,371	..	1,01,371	..	..	1,01,371	98,906	1,07,000
Barur tank project	600	2,231	1,218	..	..	..	..	4,049	..	4,049	..	..	4,049	4,120	4,000
Cauvery delta system	8,198	— 27,914	38,727	— 1,495	..	..	..	17,516	..	17,516	..	..	17,516	17,821	37,000
Srívaikuntam anicut system	603	9,058	8,171	— 78	..	..	..	17,754	..	17,754	..	..	17,754	18,017	17,000
Rushikulya project	..	11,239	2,687	48	..	..	..	13,974	..	13,974	..	..	13,974	13,753	13,000
Total ..	51,046	5,16,590	4,61,014	82,488	..	893	..	11,12,031	..	11,12,031	..	..	11,12,031	11,61,000	11,60,000
Contributions.															
Cauvery delta system	1,946	209	496	32	..	..	..	2,683	..	2,683	..	..	2,683	..	..
Total ..	1,946	209	496	32	..	..	..	2,683	..	2,683	..	..	2,683	..	..
43. Minor Works and Navigation.															
PROVINCIAL.															
Works for which Capital and Revenue Accounts are kept.															
Capital.															
Arkenkota channel	13	..	..	..	..	..	..	13	..	13	..	..	13	..	..
Munneru project	20,760	..	4,775	..	..	..	..	25,535	..	25,535	..	..	25,535	25,000	25,000
Dondapad tank	29,407	..	6,764	..	..	..	..	36,171	..	36,171	..	..	36,171	36,160	40,000
Sagiléru project	57,670	..	13,166	11,406	..	..	..	82,242	..	82,242	..	..	82,242	84,384	1,00,000
Cumbum tank	6,192	..	1,321	..	..	..	..	7,513	..	7,513	..	..	7,513	6,000	6,000
Thokapally project	— 450	..	..	— 468	..	..	..	— 918	..	— 918	..	..	— 918	..	..
Patha Cuddapah tank	2,283	..	526	..	..	..	..	2,809	..	2,809	..	..	2,809	3,075	..
Thadapalli channel	3,219	..	743	..	..	..	..	3,962	..	3,962	..	..	3,962	12,994	14,000
Pálár anicut	17,374	..	3,734	..	..	..	..	21,108	..	21,108	..	..	21,108	21,956	23,000
Poiney anicut	431	..	99	..	..	..	..	530	..	530	..	..	530	336	..
Cheyáru anicut	23,455	..	5,394	..	..	..	..	28,849	..	28,849	..	..	28,849	30,283	38,000
Chembrambakam tank	5,902	..	1,357	..	..	..	..	7,259	..	7,259	..	..	7,259	8,000	8,000
Tirukkóyilúr anicut	1,871	..	430	..	..	..	..	2,301	..	2,301	..	..	2,301	3,292	1,700
Shatiatope anicut	16,547	..	3,413	..	..	..	..	19,960	..	19,960	..	..	19,960	20,506	18,000
Pelandorai anicut	1,952	..	449	..	..	..	..	2,401	..	2,401	..	..	2,401	2,440	2,000
Lower Coleroon anicut	8,089	..	1,172	..	..	..	..	9,261	..	9,261	..	..	9,261	8,458	43,150
Buckingham canal	1,31,715	..	30,049	253	..	..	..	1,62,017	..	1,62,017	..	..	1,62,017	1,70,152	1,77,000
Total ..	3,26,430	..	73,392	11,191	..	..	..	4,11,013	..	4,11,013	..	..	4,11,013	4,33,036	4,95,850
Revenue.															
Cumbum tank	170	2,373	585	..	..	..	..	3,128	..	3,128	..	..	3,128	3,730	1,200
Thadapalle channel	— 64	1,499	394	..	..	..	..	1,829	..	1,829	..	..	1,829	2,396	2,400
Arkenkota channel	1	989	216	..	..	..	..	1,206	..	1,206	..	..	1,206	1,800	1,800
Kalingaroyen channel	304	1,007	177	..	..	..	..	1,488	..	1,488	..	..	1,488	4,020	4,000
Pálár anicut	7,149	38,499	10,335	— 4	..	2	..	55,981	..	55,981	..	..	55,981	54,990	48,470
Poiney anicut	2,589	19,540	5,151	..	..	..	..	27,280	..	27,280	..	..	27,280	27,179	16,700
Cheyáru anicut	2,227	13,227	3,567	..	..	..	..	19,021	..	19,021	..	..	19,021	18,303	22,000
Chembrambakam tank	— 1,023	22	— 266	— 109	..	..	..	— 1,376	..	— 1,376	..	..	— 1,376	— 1,430	— 4,200
Madras Water-supply and Irrigation Extension Project	— 3,291	6,014	1,973	— 10	..	..	..	4,686	..	4,686	..	..	4,686	4,585	230
Vallúru anicut	527	286	187	..	..	..	..	1,000	..	1,000	..	..	1,000	971	600
Tirukkóyilúr anicut	2,516	8,696	2,628	..	..	..	..	13,840	..	13,840	..	..	13,840	14,652	24,000
Mehmattur do.	186	2,354	540	..	..	..	..	3,080	..	3,080	..	..	3,080	3,236	5,100
Vriddhachalam anicut	440	2,978	792	..	..	..	..	4,210	..	4,210	..	..	4,210	4,297	8,000
Shatiatope do.	894	6,209	1,612	..	..	..	..	8,715	..	8,715	..	..	8,715	8,885	17,200
Pelandorai do.	363	6,663	1,643	— 2	..	..	..	8,667	..	8,667	..	..	8,667	8,669	10,600
Lower Coleroon do.	3,934	18,739	5,061	..	..	..	..	27,734	..	27,734	..	..	27,734	28,062	27,000
Maradur do.	496	10,005	2,434	..	..	..	..	12,935	..	12,935	..	..	12,935	12,935	14,000
Chilka lake canal	..	496	113	..	..	..	..	609	..	609	..	..	609	644	300
Buckingham canal	4,556	62,885	26,094	4,348	..	71	..	97,954	..	97,954	..	..	97,954	97,990	1,06,000
Védáranniyam do.	..	2,934	788	..	..	..	..	3,722	..	3,722	..	..	3,722	4,420	4,400
Ganjám-Gopalpur canal	..	12	3	..	..	..	..	15	..	15	..	..	15	..	..
Total ..	21,974	2,05,427	64,027	4,223	..	73	..	2,95,724	..	2,95,724	..	..	2,95,724	3,00,334	3,09,800
Contributions.															
Lower Coleroon anicut	19	..	4	..	..	..	..	23	..	23	..	..	23	..	..
Total ..	19	..	4	..	..	..	..	23	..	23	..	..	23	..	..

Heads of account.	New works.	Maintenance and repairs.	Establishment.	Tools and plant.	Profit and loss.	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.	Rs.	Rs.	Rs.
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.															
Bellary district	37,418	37,521	17,371	1,131	..	..	..	93,441	..	93,441	..	..	93,441	94,780	90,915
Chingleput do.	86,638	83,170	47,211	2,678	..	..	..	2,19,697	..	2,19,697	..	..	2,13,697	2,11,900	1,81,101
Coimbatore do.	14,617	11,915	5,673	371	..	..	..	32,576	..	32,576	..	..	32,576	37,362	39,479
Cuddapah do.	4,024	23,606	6,278	412	..	..	..	34,320	..	34,320	..	..	34,320	41,533	37,362
Ganjám do.	8,190	12,899	4,826	316	..	..	..	26,231	..	26,231	..	..	26,231	30,202	29,889
Gódávari do.	9,282	28,994	15,979	553	..	..	..	54,808	..	54,808	..	..	54,808	55,136	58,310
Kistna do.	25,812	9,008	12,367	525	..	..	..	47,702	..	47,702	..	..	47,702	55,394	55,394
Kurnool do.	5,944	11,454	3,919	257	..	..	..	21,574	..	21,574	..	..	21,574	24,135	27,326
Madura do.	57,424	40,529	40,007	1,588	..	..	..	1,39,548	..	1,39,548	..	..	1,39,548	1,40,141	1,39,083
Malabar do.	4,247	1,820	1,395	92	..	..	..	7,554	..	7,554	..	..	7,554	7,162	7,162
Nellore do.	50,051	63,610	40,969	1,292	..	..	..	1,55,922	..	1,55,922	..	..	1,55,922	1,58,030	1,46,547
North Arcot do.	50,274	30,622	36,595	1,378	..	..	..	1,18,869	..	1,18,869	..	..	1,18,869	1,10,284	1,04,944
Buckingham canal	35	..	8	..	..	..	..	43	..	43	..	..	43	44	..
Salem district	18,725	21,755	9,581	605	..	8	..	50,674	..	50,674	..	..	50,674	62,805	57,836
South Arcot district	33,183	78,249	25,533	1,669	..	45	..	1,38,679	..	1,38,679	..	..	1,38,679	1,40,775	1,57,559
Tanjore do.	49,955	83,735	1,60,231	2,275	..	..	..	2,96,196	..	2,96,196	..	..	1,51,182	2,93,485	2,14,595
Tinnevelly do.	61,444	56,419	31,552	1,767	..	..	..	1,51,182	..	1,51,182	..	..	2,07,564	1,51,536	1,44,187
Trichinopoly do.	26,720	68,578	1,11,099	1,167	..	..	..	2,07,564	..	2,07,564	..	..	58,504	1,66,975	1,76,964
Vizagapatam do.	26,346	19,613	11,865	680	..	..	..	58,504	..	58,504	..	..	9,960	58,085	53,836
Presidency do.	..	..	9,960	..	..	..	..	9,960	..	9,960	..	..	..	11,546	11,600
Reserve	..	..	..	..	..	..	..	..	..	..	..	..	..	11,564	30,661
Total	5,70,329	6,83,497	5,92,409	18,756	..	53	..	18,65,044	..	18,65,044	..	..	18,65,044	18,62,874	17,64,750
Contributions.															
Coimbatore	11	..	..	..	..	..	..	11	..	11	..	..	11	..	..
Trichinopoly	303	37	58	3	..	..	..	401	..	401	..	..	401	..	..
Madura	125	92	46	3	..	..	..	266	..	266	..	..	266	..	..
Tinnevelly	3,096	1,636	1,088	71	..	..	..	5,891	..	5,891	..	..	5,891	..	..
Vizagapatam	2,611	977	211	13	..	..	..	3,812	..	3,812	..	..	3,812	..	..
Nellore	..	60	..	..	..	..	..	60	..	60	..	..	60	..	..
Total	6,146	2,802	1,403	90	..	..	..	10,441	..	10,441	..	..	10,441	..	..
AGRICULTURAL WORKS.															
Anantapur district	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput do.	— 194	1,530	289	19	..	..	..	1,644	..	1,644	..	..	1,644	1,860	1,866
Coimbatore	3,204	4,447	1,929	115	..	..	..	9,695	..	9,695	..	..	9,695	7,384	7,408
Cuddapah	710	2,759	616	40	..	..	..	4,125	..	4,125	..	..	4,125	4,340	5,598
Ganjám	1,297	3,597	1,094	72	..	..	..	6,060	..	6,060	..	..	6,060	2,138	4,976
Gódávari	34,015	44,548	15,136	922	..	..	..	94,621	..	94,621	..	..	94,621	95,726	76,683
Kistna	10,096	44,363	12,190	786	..	..	..	67,435	..	67,435	..	..	67,435	66,333	41,055
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	11,051	6,047	3,783	246	..	..	..	21,127	..	21,127	..	..	21,127	18,967	9,952
North Arcot	..	287	66	4	..	..	..	357	..	357	..	..	357	640	2,330
Buckingham canal	5,197	1,201	1,610	105	..	..	..	8,713	..	8,713	..	..	8,713	8,678	1,244
Salem	414	911	162	11	..	..	..	1,498	..	1,498	..	..	1,498	1,981	1,119
South Arcot	..	6,227	1,455	94	..	..	..	7,776	..	7,776	..	..	7,776	7,930	12,067
Tanjore	9,773	61,494	15,740	984	..	26	..	88,017	..	88,017	..	..	88,017	87,186	85,375
Tinnevelly	5	2,485	679	37	..	..	..	3,206	..	3,206	..	..	3,206	3,093	4,354
Trichinopoly	4,860	30,385	8,478	519	..	91	..	44,333	..	44,333	..	..	44,333	43,571	33,590
Vizagapatam	2,841	2,984	1,196	78	..	..	..	7,099	..	7,099	..	..	7,099	7,929	9,983
Total	83,869	2,13,265	64,423	4,032	..	117	..	3,65,706	..	3,65,706	..	..	3,65,706	3,57,756	3,04,600
Contributions.															
Vizagapatam	..	530	..	..	..	..	..	530	..	530	..	..	530	..	..
Gódávari	..	26	..	..	..	..	..	26	..	26	..	..	26	..	..
Total	..	556	..	..	..	..	..	556	..	556	..	..	556	..	..
LOCAL.															
IRRIGATION CESS.															
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.															
Trichinopoly	5,515	..	..	..	..	..	..	5,515	..	5,515	..	..	5,515	..	7,000
Salem	4,206	763	..	..	..	..	..	4,969	..	4,969	..	..	4,969	..	5,000
Total	9,721	763	..	..	..	..	..	10,484	..	10,484	..	..	10,484	8,000	12,000
CAPITAL EXPENDITURE ON PUBLIC WORKS (NOT CHARGED AGAINST REVENUE).															
49. *Irrigation Works.*															
Gódávari delta system	4,362	..	767	..	..	..	..	5,129	..	5,129	..	..	5,129	5,140	6,400
Kistna do.	3,21,698	..	71,488	14,589	..	..	..	4,07,775	..	4,07,775	..	..	4,07,775	4,07,138	3,00,000
Pennér anicut system	1,272	..	..	..	..	..	..	1,272	..	1,272	..	..	1,272	1,500	..
Sangam do.	26,210	..	4,878	— 97	..	..	..	30,991	..	30,991	..	..	30,991	31,500	30,000
Kurnool canal	..	..	..	..	..	..	..	..	801	— 801	..	..	— 801	..	..
Cauvery delta system	5,309	..	1,221	..	..	..	..	6,530	..	6,530	..	..	6,530	8,292	3,600
Srívaikuntam anicut system	3,026	..	696	..	..	..	..	3,722	..	3,722	..	..	3,722	3,430	2,000
Periyár project	7,05,915	..	1,59,639	97,231	..	..	— 807	9,61,978	2,191	9,59,787	..	..	9,59,787	9,00,000	8,00,000
Total	10,67,792	..	2,38,689	1,11,723	..	..	— 807	14,17,397	2,992	14,14,405	..	..	14,14,405	13,57,000	11,42,000

IRRIGATION BRANCH. **MADRAS PRESIDENCY.**

SCHEDULE A (*a*).

Detail of Charges for Establishments.

Finance Accounts for the year 1894–95.

Particulars.	Charges. Amount.	Charges. Total.	Revised estimate.	Budget estimate.	Remarks.
Special Establishment.	Rs.	Rs.	Rs.	Rs.	
Establishment for Tank Restoration Scheme—					
Engineers	1,468				
Upper subordinates	22,808				
Lower subordinates, petty and office ..	24,873				
Travelling allowances	5,042				
Contingencies	1,150				
Total ..	55,341	55,341	58,288	58,400	
Total, Special Establishment ..	55,341	55,341	58,288	58,400	
Percentage Charges.					
Share of Public Works Establishment at 23 per cent. on "Works and Repairs" excluding land charges—					
Famine Relief and Insurance		52,613	50,783	51,049	
Major Works (Working Expenses)		1,23,945	1,25,855	1,28,339	
Minor Works and Navigation		4,70,092	4,79,324	4,69,171	
Capital Expenditure on Public Works not charged against Revenue		2,38,689	2,28,588	1,95,029	
Share of Public Works Establishment at 10 per cent. of direct receipts—					
Major Works (Working Expenses)		19,508	18,700	18,700	
Minor Works and Navigation		16,589	17,900	16,000	
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		3,17,561	3,76,314	3,68,334	
Share of Public Works Establishment at 6 per cent. on old Irrigation Revenue due to Productive Public Works chargeable to Minor Works and Navigation		2,52,229	2,13,180	1,73,820	
Total ..	..	14,91,226	15,10,644	14,20,442	

IRRIGATION BRANCH. **MADRAS PRESIDENCY.**

SCHEDULE A (*b*).

Detail of Charges for Tools and Plant.

Finance Accounts for the year 1894–95.

Funds, Finance heads and projects.	Navigation plant.	Mill plant.	Railway plant and rolling-stock.	Miscellaneous.	Repairs and carriage.	Total.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FAMINE RELIEF AND INSURANCE.						
35. Construction of Protective Irrigation Works.						
Rushikulya project	9,233	..	..	848	1,285	11,366
42. Major Works (Working Expenses).						
Gódávari delta system	6,730	..	..	6,350	32,502	45,582
Kistna do.	..	..	..	649	36,584	37,233
Cauvery do.	..	..	..	— 1,553	58	— 1,495
Srivaikuntam anicut system	..	..	..	— 78	..	— 78
Pennéru anicut system	..	..	..	— 5	..	— 5
Sangam do.	..	..	..	— 52	177	125
Kurnool canal	..	..	..	43	1,035	1,078
Rushikulya project	..	..	..	..	48	48
Total ..	6,730	..	..	5,354	70,404	82,488
PROVINCIAL.						
IRRIGATION.						
43. Minor Works and Navigation.						
Works for which Capital and Revenue Accounts are kept.						
Capital.						
Thokapally project	..	..	..	..	— 468	— 468
Buckingham canal	..	..	..	253	..	253
Sagiléru project	..	..	..	11,406	..	11,406
Total ..	..	..	..	11,659	— 468	11,191
Revenue.						
Chembrambakam tank	..	..	..	— 109	..	— 109
Pálár anicut system	..	..	..	— 4	..	— 4
Pelandorai anicut system	..	..	..	..	..	..
Buckingham canal	..	..	..	548	3,800	4,348
Madras Water-supply and Irrigation Extension Project	..	..	..	— 10	..	— 10
Cumbum tank	..	..	..	— 2	..	— 2
Total ..	..	..	..	423	3,800	4,223
Works for which Capital and Revenue Accounts are not kept.						
Buckingham canal	..	..	..	..	..	..
Bellary district	..	..	..	1,131	..	1,131
Chingleput do.	..	..	..	2,678	..	2,678
Coimbatore do.	..	..	..	371	..	371
Cuddapah do.	..	..	..	412	..	412
Ganjám do.	..	..	..	316	..	316
Gódávari do.	..	..	..	553	..	553
Kistna do.	..	..	..	525	..	525
Kurnool do.	..	..	..	257	..	257
Madura do.	..	..	..	1,588	..	1,588
Malabar do.	..	..	..	92	..	92
Nellore do.	..	..	..	1,292	..	1,292
North Arcot do.	..	..	..	1,378	..	1,378
Presidency do.	..	..	..	..	..	..
Salem do.	..	..	..	605	..	605
South Arcot do.	..	..	..	1,669	..	1,669
Tanjore do.	..	..	..	2,275	..	2,275
Timnevelly do.	..	..	..	1,767	..	1,767
Trichinopoly do.	..	..	..	1,167	..	1,167
Vizagapatam do.	..	..	..	680	..	680
Total ..	..	..	..	18,756	..	18,756

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

Funds, Finance heads and projects.	Navigation plant.	Mill plant.	Railway plant and rolling-stock.	Miscellaneous.	Repairs and carriage.	Total.
PROVINCIAL—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION—*cont.*						
AGRICULTURAL WORKS.						
Chingleput district	..	..	..	19	..	19
Coimbatore do.	..	..	..	115	..	115
Cuddapah do.	..	..	..	40	..	40
Ganjám do.	..	..	..	72	..	72
Gódávari do.	..	..	..	922	..	922
Kistna do.	..	..	..	786	..	786
Nellore do.	..	..	..	246	..	246
North Arcot do.	..	..	..	4	..	4
Buckingham canal	..	..	..	105	..	105
Salem district	..	..	..	11	..	11
South Arcot district	..	..	..	94	..	94
Tanjore do.	..	..	..	984	..	984
Tinnevelly do.	..	..	..	37	..	37
Trichinopoly do.	..	..	..	519	..	519
Vizagapatam do.	..	..	..	78	..	78
Total, Agricultural Works ..	..	..	..	4,032	..	4,032
Total, 43. Minor Works and Navigation—Provincial ..	..	..	..	34,870	3,332	38,202
49. IRRIGATION WORKS.						
Capital Expenditure on Public Works not charged against Revenue.						
Gódávari delta system	..	..	..	..	..	..
Kistna do.	3,642	..	3,239	7,708	..	14,589
Sangam anicut system	..	..	..	— 97	..	— 97
Periyár project	3,209	1,759	..	69,077	23,186	97,231
Total ..	6,851	1,759	3,239	76,688	23,186	1,11,723
Grand Total, Tools and Plant. Special ..	22,814	1,759	3,239	95,551	98,207	2,21,570
Grand Total, Tools and Plant. Percentage ..	..	..	..	22,209	..	22,209
Grand Total, Tools and Plant. Total ..	22,814	1,759	3,239	1,17,760	98,207	2,43,779

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

SCHEDULE B.

DETAILED ACCOUNT OF EXPENDITURE.

Finance Accounts for the year 1894–95.

Heads.	Works. Actuals.	Works. Revised estimate.	Works. Budget estimate.	Repairs. Actuals.	Repairs. Revised estimate.	Repairs. Budget estimate.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
44. MILITARY WORKS.						
Accommodation for troops—						
European						
New buildings including subsidiary, auxiliary and hospital accommodation—						
In the plains	745			..		
In the hills	..			..		
Old buildings including subsidiary, auxiliary and hospital accommodation—						
In the plains	4,455			996		
In the hills	..			..		
Improvements to existing buildings—						
In the plains	5,501			13,219		
In the hills	..			..		
Buildings for officers—						
In the plains	1,344			1,901		
In the hills	..			..		
Temporary accommodation—						
In the plains	450			55		
In the hills	..			..		
Native—						
Buildings for Artillery	..			..		
Do. for Cavalry	..			..		
Do. for Infantry	166			2,835		
Rest-houses	..			203		
Ordnance buildings	916			150		
Commissariat buildings	111			3,099		
Staff and miscellaneous	2,035			9,952		
Studs	..			..		
Roads to hill stations or lines of military communication	..			4,792		
General cantonment works	4,395			1,861		
Fortifications	..			3,149		
Dockyard or Naval buildings	..			..		
Rents of buildings or compensation for quarters ..	..			5,728		
Allotments for minor works and repairs ..	..			..	47,000	48,000
Grand Total ..	20,118	16,600	4,000	47,440	47,000	48,000
Deduct—						
Expenditure in England	..			..		
Loss by exchange	..			..		
Remainder ..	20,118	16,600	4,000	47,440	47,000	48,000
Deduct—						
Outlay from Contributions	* 3,609			† 578		
Net Total, Military Works ..	16,509	16,600	4,000	46,862	47,000	48,000
45. CIVIL WORKS.						
Civil Buildings—						
Forest	..			..		
Customs	..			..		
Salt	674			167		
Opium	..			..		
Mint	..			..		
Post office	3,368			9,069		
Telegraph	592			4,294		
Allotment for minor works and repairs ..	..			..		
Total, Civil Buildings ..	4,634	4,270	9,000	13,530	14,960	16,000
Deduct—Outlay from Contributions ..	..	..	..	..	..	..
Remainder { By Executive Engineers ..	4,634	4,270	9,000	13,530	14,960	16,000
Remainder { „ Civil officers	..	..	..	..	..	..

* Improvements to existing buildings in the plains. Rs. 1,667
Staff and miscellaneous 1,942
Total .. 3,609

† Improvements to existing buildings in the plains. Rs. 578

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

Heads.	Works.			Repairs.		
	Actuals.	Revised estimate.	Budget estimate.	Actuals.	Revised estimate.	Budget estimate.
IMPERIAL—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45. Civil Works—*cont.*						
Miscellaneous Public Improvements—						
Salt	..			27		
Total, Miscellaneous Public Improvements	..			27		
Deduct—Outlay from Contributions	..			..		
Remainder { By Executive Engineers	..	..	..	27	..	..
Remainder { „ Civil officers	..	..	..	..	..	..
Total, Civil Works, Imperial	4,634	4,270	9,000	13,557	14,960	16,000
Deduct—						
Expenditure in England	..			..		
Loss by exchange	..			..		
Net Total, Civil Works, Imperial	4,634	4,270	9,000	13,557	14,960	16,000
PROVINCIAL.						
45. Civil Works.						
Civil Buildings—						
Administration—						
Land Revenue	4,16,168			18,572		
Excise and Customs	42,901			5,343		
Residences for Local Governments	33,699			31,171		
Secretariat offices	3,018			4,016		
Finance and Currency	1,863			695		
Board of Revenue	3,693			2,954		
Political Agencies	..			..		
Stamps and Stationery	16,104			767		
Minor Departments—						
Museums	908			2,001		
Monuments and Antiquities	2,635			409		
Law and Justice	58,353			17,254		
Ecclesiastical—						
Churches	3,408			9,280		
Burial-grounds	747			2,875		
Jails	76,667			10,856		
Police	86,279			4,562		
Educational	2,87,625			6,266		
Medical	25,323			12,098		
Miscellaneous—						
Public Works buildings	27,203			35,630		
Registration	75,834			1,217		
Miscellaneous	11,152			25,991		
Printing	9,250			746		
Marine	..			..		
Forest	1,750			..		
Allotment for minor works and repairs	..			..		
Total	11,84,580	12,49,325	12,01,337	1,92,703	1,91,200	1,55,400
Deduct—Outlay from Contributions	* 2,771			..		
Net Total, Civil buildings	11,81,809	12,49,325	12,01,337	1,92,703	1,91,200	1,55,400
Communications—						
Metalled and bridged roads	63,965			1,18,381		
Raised, bridged and unmetalled roads	..			..		
District roads, unmetalled and unraised	..			..		
Village roads	..			..		
Boat, bridges and ferries	..			..		
Accommodation for travellers	..			..		
Arboriculture	..			..		
Allotment for minor works and repairs	..			..		
Total	63,965	64,010	25,400	1,18,381	1,17,400	1,30,800
Deduct—Outlay from Contributions	..			..		
Net Total, Communications	63,965	64,010	25,400	1,18,381	1,17,400	1,30,800
Miscellaneous Public Improvements—						
Improvements to town	1,667			15,829		
Paving and streets	..			..		
Water-supply	2,051			..		
Sewage and drainage	..			..		
Harbours	..			..		

* Churches .. .. .. Rs. 928
Miscellaneous 1,843
Total .. 2,771

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

Heads.	Works.			Repairs.		
	Actuals.	Revised estimate.	Budget estimate.	Actuals.	Revised estimate.	Budget estimate.
PROVINCIAL—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45. Civil Works—*cont.*						
Mines (Collieries)	..			..		
Miscellaneous	..			..		
Allotment for minor works and repairs	..			..		
Total	3,718	1,365	2,700	15,829	15,600	13,800
Deduct—Outlay from Contributions	• 2,051			..		
Net Total, Miscellaneous Public Improvements	1,667	1,365	2,700	15,829	15,600	13,800
Grand Total, Civil Works	12,47,441	13,14,700	12,29,437	3,26,913	3,24,200	3,00,000
INCORPORATED LOCAL FUNDS.						
45. Civil Works.						
Civil Buildings—						
Miscellaneous	1,413	1,400	1,700	..	..	..
Communications—						
Metalled and bridged roads	..			20,524		
Navigable canals	..			4,705		
District roads	278			..		
Boat, bridges and ferries	984			260		
Accommodation for travellers	..			..		
Allotment for minor works and repairs	..			..		
Total, Communications	1,262	2,426	4,980	25,489	25,145	23,537
Deduct—Outlay from Contributions	..	..	..	230	..	..
Net Total, Communications	1,262	2,426	4,980	25,259	25,145	23,537
Miscellaneous Public Improvements—						
Town buildings	..			..		
Water-supply	..			78		
Sewage and drainage	2,231			..		
Allotment for minor works and repairs	..			..		
Total, Miscellaneous Public Improvements	2,231	..	..	78	..	..
Grand Total, Incorporated Local Funds, Civil Works	4,906	3,826	6,680	25,337	25,145	23,537
EXCLUDED LOCAL FUNDS.						
University Fee Fund.						
Civil Works.						
Civil Buildings—						
Educational	149			2,513		
Miscellaneous	..			..		
Allotment for minor works and repairs	..			..		
Total, Civil buildings	149	..	..	2,513	..	..
PORT FUND.						
Civil Buildings—						
Miscellaneous	14,066			383		
Allotment for minor works and repairs	..			..		
Total, Civil buildings	14,066	..	..	383	..	..
	14,215	14,829	12,800	2,896	2,928	..
Miscellaneous Public Improvements—						
Harbour	86,547			595		
Lighting	6,086			2,599		
Sewage and drainage	752			..		
Miscellaneous	3,231			2,318		
Allotment for minor works and repairs	..			..		
Total, Miscellaneous Public Improvements	96,616	96,243	1,57,942	5,512	5,362	..
Grand Total, Excluded Local Funds	1,10,831	1,11,072	1,70,742	8,408	8,290	..

* Water-supply .. .. Rs. 2,051

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

Heads.	Works.			Repairs.		
	Actuals.	Revised estimate.	Budget estimate.	Actuals.	Revised estimate.	Budget estimate.
CONTRIBUTIONS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial Military Works.						
Improvements to existing buildings—						
In the plains	1,667	..	..			
Staff and miscellaneous	1,942	..	..	578		
			..	..		
Total, Imperial Military Works ..	3,609	..	..	578	..	..
Provincial Civil Works.						
Civil Buildings—						
Churches	928	..	..	..	..	
Miscellaneous	1,843	..	..	..	..	
Total, Civil buildings ..	2,771	..	..	..	..	..
Miscellaneous Public Improvements—						
Water-supply	2,051	..	..	..	..	..
Total, Miscellaneous Public Improvements ..	2,051	..	..	..	..	..
Total, Provincial Civil Works ..	4,822	..	..	..	..	..
INCORPORATED LOCAL FUNDS.						
Civil Works.						
Communications—						
Metalled and bridged roads	..	..	..	230	..	..
Total, Incorporated Local Civil Works ..	..	..	..	230	..	..
Total, Contributions ..	8,431	..	..	808	..	..

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

SCHEDULE C.

DETAILS OF CHARGES FOR ESTABLISHMENT.

Finance Accounts for the year 1894–95.

Particulars.	Actuals.	Revised estimate.	Budget estimate.
PROVINCIAL ESTABLISHMENTS.	Rs.	Rs.	Rs.
DIRECTION.			
Chief Engineer.			
Salaries—			
Chief Engineer and Assistant	93,388		
Office	67,570		
Travelling allowances	4,249		
Contingencies	6,113		
Total ...	1,71,320		
Superintending Engineers.			
Salaries—			
Superintending Engineer and Assistants ...	1,26,593		
Office	55,471		
Travelling allowances	10,913		
Contingencies	4,184		
Total ...	1,97,161		
Total, Direction ...	3,68,481		
Accounts.			
Salaries—			
Examiner, Deputy and Assistant Examiners ...	34,936	Distribution not available.	Distribution not available.
Accountants	44,977		
Clerks and office servants	32,303		
Travelling allowances	1,762		
Contingencies	3,607		
Total, Accounts ...	1,17,585		
Construction.			
Salaries—			
Engineers	4,41,643		
Upper Subordinates	4,52,256		
Lower Subordinates	20,788		
Petty	1,51,106		
Office	2,06,640		
Accountants	54,408		
Boat, bridges and ferries	...		
Medical	...		
Travelling allowances	2,05,892		
Contingencies	35,979		
Total, Construction ...	15,68,712		
Total, Establishment ...	20,54,778		
Add—Charges of other departments and of previous year disbursed during the year	666		
Total ..	20,55,444	...	...
Deduct—Amount charged to other provinces and departments and charges not paid during the year	— 1,487	...	...
Total, Charges for Provincial Establishment.	20,56,931	21,50,186	21,79,367

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	63,371	8,806	54,565	23	12,550
Do. do. Revenue.	...	...	...	5	133
Do. Civil works	18,191	1,072	17,119	23	(a) 3,936
Provincial, Civil works	15,74,354	...	15,74,354	...	5,15,370
Incorporated Local works ...	30,243	22,878	7,365	23	1,694
Do. do. Revenue.	...	...	...	5	515
Do. scrutiny of Local Fund estimates	...	...	...	2½	6,260
Excluded Local Funds	34,239	4,500	29,739	23	(a) 6,839
Do. do.	85,000	...	85,000	5	4,250
Contributions	20,917	8,417	12,500	23	(a) 2,874
Court of Wards Estate works ...	14,750	...	14,750	23	3,392
Other works	...	...	...	...	7,892
Irrigation	39,96,902	1,47,602	38,49,300	23	8,85,339
Do.	...	...	...	10	36,097
Do.	...	...	...	6	5,69,790
Total ...	58,37,967	1,93,325	56,44,642	...	20,56,931

(a) Small differences between the amount adjusted and those arrived at at 23 per cent. on works and repairs represent fractions of a rupee omitted in the details.

	Rs.
(b) Coorg contributions	2,000
Work done by Public Works Workshops for other departments and outside parties and *job works*	2,337
Recovery on account of agency in Public Works Stores	21
Recovery of advances made in England	1,578
Civil Department, State Railways, &c.	1,581
Two and half per cent. on account of scrutiny of municipal estimates debited to Civil Department	375
Total ..	7,892

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

SCHEDULE D.

EXPENDITURE ON TOOLS AND PLANT.

Finance Accounts for the year 1894–95.

Particulars.	Charges. Amount.	Charges. Total.	Revised estimate.	Budget estimate.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
New Supplies.				
Surveying and mathematical instruments ...	9,145	...	...	...
Machinery including navigation plant ...	16,551	...	...	...
Tools	13,915	...	...	...
Plant	...	...	...	...
Office furniture	4,474	...	...	...
Camp equipage	13,409	...	...	...
Live stock	...	...	...	...
Miscellaneous	...	...	...	...
Total, New Supplies ...	57,494	57,494	...	...
Repairs and carriage	19,249	19,249	...	...
Total ...	76,743	76,743	72,637	1,53,463
Add—Charges incurred in other departments	...	...	...	...
Total ...	76,743	76,743	72,637	1,53,463
Deduct—Amount chargeable to other departments	...	...	...	...
Total, Charges for Tools and Plant—Provincial	76,743	76,743	72,637	1,53,463

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	63,371	8,806	54,565	1½	(a) 817
Do. Civil works	18,191	1,072	17,119	1½	(a) 255
Provincial, Civil works	15,74,354	...	15,74,354	...	43,777
Irrigation	39,96,902	25,16,302	14,80,600	1½	22,209
Local, Incorporated Civil works ...	30,243	22,878	7,365	1½	(a) 111
Do. do. do. Special.	...	...	...	...	8,913
Excluded Local Funds	1,19,239	89,500	29,739	1½	(a) 445
Contribution works	20,917	8,417	12,500	1½	(a) 184
Other works	...	...	...	...	32
Total ...	58,23,217	26,46,975	31,76,242	...	76,743

(a) Small differences between the amounts actually adjusted and those arrived at at 1½ per cent. on works and repairs represent fractions of a rupee omitted in the details.

SCHEDULE G.

Balances on the books of the Examiner, Public Works Accounts, Madras, at the end of the official year 1894–95.

Debits.										Ledger heads.	Credits.		
Total debits.	Buildings and Roads Branch.				Irrigation Branch.								
	Imperial.		Provincial.	Incorporated Local Funds.	Famine Relief and Insurance—35. Construction of Protective Irrigation works.	43. Minor Works and Navigation. Provincial.			Capital Expenditure on Public Works not charged against Revenue—49. Irrigation works.		Buildings and Roads Branch.	Irrigation Branch.	Total credits.
	ary ts.	Civil works.	Special defence works.	Civil works.	Civil works.	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.					
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.		RS. A. P.	RS. A. P.	RS. A. P.
..	..	..	..	..	..	..	..	..	..	*Affecting charge to Grant.*			
117 0	..	..	117 0 7	..	..	..	..	..	..	Stock purchases ..	2,319 2 1	..	2,319 2 1
5,25,087 7	..	..	5,25,087 7 6	..	..	..	..	..	..	Stock sales	..	..	..
..	..	..	..	..	..	..	..	..	..	Stock or stores ..	..	..	..
3,908 8	..	..	..	..	..	..	..	..	..	London stores ..	..	..	..
..	..	..	3,908 8 4	..	..	..	..	..	..	London invoices ..	655 11 2	..	655 11 2
11,171 12	..	..	11,171 12 7	..	..	..	..	..	..	Manufactures ..	..	..	..
5,40,284 13	..	..	5,40,284 13 0	..	..	..	..	..	..	Workshops manufacture accounts ..	..	..	..
..	..	..	—46,218 13 2	..	..	..	..	..	..	Miscellaneous advances. ..	..	..	..
									—807 4 7	Total ..	2,974 13 3	..	2,974 13 3
										Decrease of suspense balances in 1894–95 ..	—2,651 3 5	..	..
33,447 4 1										*Not affecting Grant.*			
..	..	..	33,447 4 11	..	..	..	..	..	..	Cash ..	..	..	..
..	..	..	..	..	..	..	..	..	..	Tuccavi advances ..	..	..	..
..	..	..	..	..	..	..	..	..	..	Deposits	62,527 9 11	..	62,527 9 11
..	..	..	..	..	..	..	..	..	..	Fines	..	..	..
33,447 4 1	..	..	..	..	..	..	..	..	..	Civil Engineers' Provident Fund ..	5,08,229 10 9	..	5,08,229 10 9
5,73,732 1 1	..	..	33,447 4 11	..	..	..	..	..	..	Government ..	5,70,757 4 8	..	5,70,757 4 8
										Total ..	..	..	5,73,732 1 11
										Grand Total ..			

Amount of unpaid cheques on 31st March 1895.

RS. A. P.

NOTE.—Buildings and Roads Branch 3,97,148 3 10
Irrigation Branch .. ..

Total .. 3,97,148 3 10

Certified that the several suspense heads have been audited in accordance with rule in force, and that all irregularities remaining unremedied at the end of the year have been brought to notice on the Finance Accounts; also that the cash balance shown in the foregoing schedule is the sum of the cash balances, including imprests, of disbursing officers as verified from their cash balances.

MAD
2nd Decr 95.

D. C. Sandoz

Examiner, Public Works Accounts.

//

FINANCE ACCOUNTS

OF

THE BUILDINGS, ROADS, AND IRRIGATION BRANCHES

OF

THE PUBLIC WORKS DEPARTMENT,

MADRAS,

FOR THE YEAR

1893-94.

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MADRAS PRESIDENCY.

PUBLIC WORKS DEPARTMENT.

IRRIGATION AND BUILDINGS AND ROADS BRANCH.

Memorandum to accompany the Finance Accounts for 1893-94.

The following is a summary of the revenue and expenditure of the department as compared with the budget and revised estimates of the year and the actuals of the previous year:—

Heads.	Funds.	Actuals, 1892-93.	1893-94. Budget estimate.	Revised estimate.	Actuals.	Difference between revised estimate and actuals. More.	Less.
1	2	3	4	5	6	7	8
Revenue.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
XXIX. Irrigation Major Works ..	Imperial ..	3,14,284	2,70,000	2,80,000	2,96,999	16,999	..
XXIX. Do. do. Portion of Land Revenue due to Irrigation	Imperial ..	50,67,739	60,10,500	56,19,550	53,09,365	..	3,10,185
	Imperial ..	2,205	2,000	2,400	2,729	329	..
XXXI. Military Works	Imperial ..	1,60,448	1,55,000	1,70,000	1,80,294	10,294	..
XXX. Minor Works and Navigation.	Provincial.	1,16,038	1,50,000	1,14,000	1,28,792	14,792	..
XXXII. Civil Works	Incorporated.	6,012	2,000	8,000	7,220	..	780
XXXII. Do.	Local ..						
Expenditure.							
35. Construction of Protective Irrigation Works	Imperial ..	4,45,743	4,50,000	4,00,000	4,00,632	632	..
42. Irrigation Major Works ..	Imperial ..	12,37,060	12,05,000	11,50,000	11,68,212	18,212	..
44. Military Works.	Imperial ..	95,690	1,17,500	1,23,000	1,19,529	..	3,471
45. Civil Works	Imperial ..	37,046	36,300	35,100	33,720	..	1,380
49. Capital Expenditure on Public Works not charged against Revenue ..	Imperial ..	16,43,147	17,00,000	17,50,000	17,56,743	6,743	..
43. Minor Works and Navigation ..	Provincial.	33,31,884	32,00,000	28,20,000	28,06,598	..	13,402
45. Civil Works	Provincial.	21,53,086	24,00,000	22,70,000	22,91,884	21,884	..
43. Minor Works and Navigation ..	Incorporated Local.	18,878	28,000	9,000	7,794	..	1,206
45. Civil Works	Incorporated Local.	1,92,613	28,000	39,000	51,733	12,733	..
Excluded Local Funds	..	32,800	2,590	36,247	33,570	..	2,677
Contribution Funds.							
Irrigation Branch	..	6,950	..	..	7,918	..	..
Buildings and Roads Branch ..	..	5,639	..	..	6,045	..	..

REVENUE.

Imperial.

XXIX. Major Works—Direct Receipts.

2. Compared with the receipts of the preceding year, the collections show a decrease of Rs. 17,285, the falling-off is chiefly in water-rate collections from the Kurnool-Cuddapah Canal to the extent of Rs. 18,140; due, it is reported, to the diminished demand for canal water in consequence of the heavy rainfall during the year.

3. The actual realizations were better than the budget and revised estimates by Rs. 26,999 and Rs. 16,999 respectively, which are the net results of the following variations.

System.	Difference between actuals and budget estimate.	Difference between actuals and revised estimate.
	RS.	RS.
Gódávari system	11,278	1,278
Kistna „	842	842
Cauvery delta	**—2,586**	**—2,586**
Srívaikuntam	429	429
Pennér anicut	**— 242**	**— 242**
Sangam „	**— 520**	**— 520**
Kurnool	17,764	17,764
Barur tank	34	34
Total ...	26,999	16,999

XXIX. Major Works—Portion of Land Revenue.

4. The following statement compares the actual realizations under this head with the budget and revised estimate for 1893–94 and the actuals of 1892–93 :—

—	1892–93.	1893–94.		
	Actuals.	Budget estimate.	Revised estimate.	Actuals.
	RS.	RS.	RS.	RS.
Gódávari delta system	22,23,821	22,46,000	22,56,000	21,78,991
Kistna do.	17,48,449	18,64,000	19,42,000	18,60,376
Cauvery do.	7,04,855	14,11,000	9,17,000	8,26,786
Pennér anicut system	1,61,440	1,43,000	1,43,000	1,54,984
Sangam do.	1,61,589	2,25,000	2,25,000	1,65,833
Srívaikuntam anicut system	55,203	1,03,000	1,03,000	97,902
Barur tank	6,900	9,000	8,000	8,593
Kurnool canal	5,482	9,500	8,550	4,747
Rushikulya	..	..	17,000	11,153
Total ..	50,67,739	60,10,500	56,19,550	53,09,365

5. The actuals during 1893–94 show an increase under all the systems except the Gódávari and Pennér anicuts.

6. The Board of Revenue report that "the large increase under the Kistna anicut is due to extension of canals, and that under Srívaikuntam anicut to more favorable season, which prevented the necessity for granting large remissions as in the previous year, when Rs. 50,000 had to be remitted owing to serious failure of rains. The decrease under the Gódávari anicut is said to have occurred wholly under second crop charges." Regarding the variations between the revised estimate and actuals, the Board of Revenue state that the decrease in the case of Kistna anicut alone calls for notice, and this is attributed to the provision in the revised estimate for an anticipated increase in cultivation of an additional area of 96,000 acres, whereas the actual increase amounted only to 41,306 acres.

XXXI. Military Works.

7. The actuals exceeded those of the previous year and the budget and revised estimates for 1893–94 by Rs. 524, 729 and 329, respectively, owing chiefly to increased realizations under the sub head "Rents of buildings."

Provincial.

XXX. Minor Works and Navigation.

8. The receipts during the year were Rs. 19,846 better than those of the previous year, the excess being due partly to increased traffic on the Buckingham canal to

the extent of Rs. 6,973, and partly to excess collections, amounting to Rs. 11,240, from "Agricultural Works," principally under the sub-head "Plantations."

9. Compared with the budget and revised estimates, the results show an improvement of Rs. 25,294 and Rs. 10,294, respectively, of which the latter is made up as follows :—

	More or less than revised estimate.
	RS.
(i) Works for which Capital and Revenue Accounts are kept ...	7,922
(ii) Works for which Capital and Revenue Accounts are not kept.	**— 9,522**
(iii) Agricultural works	11,894
Total ...	10,294

10. No satisfactory explanation is possible in the absence of the details of the revised estimate.

11. The excess realizations under (i) is chiefly the result of increased collections to the extent of Rs. 6,339 under the Buckingham canal. The decrease under (ii) is apparently due to the collections under the head having been over-estimated, while the increase under (iii) is due to larger realizations than was expected under the sub-head "Plantations."

XXXII. Civil Works.

12. Under this head, the realizations in 1893–94 exceeded those of the preceding year by Rs. 12,754, which is made up as follows : —

	Actuals, 1893–94. More.	Less.
	RS.	RS.
Rents of buildings	13,814	...
Sales of do.	2,055	...
Do. of tools and plant	...	1,788
Do. of produce	...	843
Do. of old materials	...	561
Value of materials received from old buildings	625	...
Net profits (workshops)	1,392	...
Unclaimed deposits	...	120
Fines	...	1,820
	17,886	5,132
	12,754	

13. The budget estimate which was fixed at Rs. 1,50,000 was, on consideration of the income during the first few months of the year, reduced to Rs. 1,14,000 (*vide* G.O., No. 320 W., dated 6th February 1894), against which the actuals amounted to Rs. 1,28,792 or Rs. 14,792 more than the revised estimate as detailed below :—

	Actuals, 1893–94. More than revised estimate.	Less
	RS.	RS.
Rents of buildings	10,664	...
Sales of do.	955	...
Do. of tools and plant	...	2,800
Do. of produce	...	471
Do. of old materials	...	1,077
Value of materials received from old buildings	...	287
Receipts from self-supported workshops—net profits ...	958	...
Unclaimed deposits	...	400
Fines, refunds and miscellaneous	7,250	...
	19,827	5,035
	14,792	

Incorporated Local.

XXXII. Civil Works.

14. The actuals under this head exceeded those of the previous year by Rs. 1,208, the increase being noticeable under "Sales of Produce."

15. The estimated receipts as per budget estimate were only Rs. 2,000; but in the revised estimate (*vide* G.O., No. 259 W., dated 30th January 1894), this amount was increased to Rs. 8,000 on the basis of the actual collections during the early part of the year. Against the latter sum, the realizations during the year amounted to Rs. 7,220, the difference, viz., Rs. 780, being the net result of the variations under the sub-heads noted below :—

	Actuals, 1893–94. More.	Actuals, 1893–94. Less.
	Rs.	Rs.
Sales of produce	1,042	...
Do. of old materials	...	470
Fines, &c.	...	1,352
	1,042	1,822
	780	

EXPENDITURE.

Imperial.

35. Construction of Protective Irrigation Works.

16. The expenditure incurred under this head amounted to Rs. 4,00,632 against Rs. 4,45,743 in the preceding year, the short outlay Rs. 45,111 being due to excessive rainfall which retarded the progress of work till November 1893.

17. The budget estimate was fixed at Rs. 4,50,000; but owing to the cause noted above the amount was reduced to Rs. 4,00,000 in G.O., No. 1 I., dated 8th January 1894, and the expenditure accordingly amounted to Rs. 4,00,632, or Rs. 632 more than the revised estimate as per particulars below :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Works	4,305	...
Establishment	...	1,481
Tools and plant	...	272
Less receipts on Capital account	...	1,920
	4,305	3,673
	632	

18. The excess outlay under "Works," Rs. 4,305, is only 1·3 per cent. of the grant, and calls for no remarks.

19. The short outlay of Rs. 1,481 under establishment is thus explained :—

	Rs.
Elimination charges as per revised estimate	21,621
Do. do. actuals	32,368
Difference ...	10,747
Deduct excess outlay on works	4,305
Net ...	6,442
23 per cent. on the net difference of Rs. 6,442	1,481

20. The lapse of Rs. 272 under tools and plant is trifling.

42. Major Works (Working Expenses).

21. Compared with the outlay of the previous year, that incurred during 1894–95 shows a decrease of Rs. 68,848, owing principally to reduced maintenance charges during the year in connection with the Gódávari delta, Pennér anicut, Sangam anicut and Kurnool canal systems.

22. In the budget estimates a sum of Rs. 12,05,000 was provided for expenditure under this head; but in the course of the year several surrenders were made (*vide* G.Os., No. 848 I., dated 29th September 1893, and No. 179 I., dated 23rd February 1894), and the grant was eventually fixed at Rs. 11,50,000 in the revised estimate, against which the actuals amounted to Rs. 11,68,212 resulting in a net difference of Rs. 18,212 as detailed below :—

	Actuals, 1893–94. More.	Actuals, 1893–94. Less.
	Rs.	Rs.
Extensions and improvements	4,421	...
Maintenance and repairs	16,823	...
Establishment	...	13,091
Tools and plant	8,649	...
Refunds of revenue	1,410	...
Total ...	31,303	13,091
	18,212	

23. The particulars of the differences under "Extensions and Improvements" and "Maintenance and Repairs" are given in the following statement :—

System.	Extensions and Improvements. More than revised estimate.	Extensions and Improvements. Less than revised estimate.	Maintenance and Repairs. More than revised estimate.	Maintenance and Repairs. Less than revised estimate.
	Rs.	Rs.	Rs.	Rs.
Gódávari delta system	362	..	9,328	..
Kistna do.	2,711	..	4,894	..
Pennér anicut system	..	801	578	..
Sangam do.	45	..	..	491
Kurnool canal	..	357	2,407	..
Barur tank	..	212	74	..
Cauvery delta system	2,587	..	789	..
Srivaikuntam anicut	86	..	..	1,022
Rushikulya	..	..	266	..
Total ..	5,791	1,370	18,336	1,513
	4,421		16,823	

24. The reasons for the most important of those variations are as follows :—

Gódávari delta system.—The excess expenditure of Rs. 9,328 under "Maintenance and Repairs" is said to be due to over-surrender of grants, the requirements not having been correctly estimated.

Kistna delta system.—The excess expenditure of Rs. 2,711 under "Extensions and Improvements," and of Rs. 4,894 under "Maintenance and Repairs," has been attributed by the Executive Engineers partly to non-compliance with the application for additional grants under "Extensions and Improvements," and partly to the large expenditure rendered imperative in order to keep the canals in working order, as also to the extra dredging required to keep the Ellore canal open for a month.

Pennér anicut system.—The short outlay of Rs. 801 under "Extensions and Improvements" is due to the write-back during the year of the outlay on surplus weir to "Ramudupolem channel" from "Revenue" to "Capital" account, with reference to G.O., No. 500 I., dated 7th June 1893; while the excess expenditure under "Repairs" is accounted for as due to liabilities for collecting materials for works in closure having been fully paid for.

Kurnool canal.—The Executive Engineer reports that the excess expenditure of Rs. 2,407 under "Maintenance and Repairs" was due to late payments by Sub-divisional officers after the Executive Engineer had adjusted all liabilities to the full extent of the grant for "Maintenance and Repairs." The excess has been passed by the Local Government in G.O., No. 480 I., dated 23rd June 1894.

Cauvery delta system.—The excess expenditure of Rs. 2,587 under "Extensions and Improvements" is due chiefly to the write-back from "Capital" to "Revenue" account of the outlay on "Rajanvoikal and Elavalur head sluices," with reference to G.O., No. 829 I., dated 23rd September 1893.

Srivaikuntam anicut.—The lapse of grant to the extent of Rs. 1,022 under "Maintenance and Repairs" is said to be due to the progress of certain works having been retarded by untimely heavy rains in March 1894.

25. The difference of Rs. 13,091 under "Establishment" is made up as follows :—

—	Revised estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.
23 per cent. on works and repairs	1,33,206	1,34,531	— 1,325
10 per cent. on direct receipts	18,700	18,901	— 201
6 per cent. on indirect revenue	3,27,054	3,12,437	14,617
Total ..	4,78,960	4,65,869	13,091

26. Under "Tools and Plant" the expenditure exceeded the grant by Rs. 8,649, and is said to be due to the unforeseen adjustments in the accounts of the year of a sum of Rs. 4,887 on account of English supplies and to the charges for repairs of floating plant having been under-estimated in the Kistna Eastern division.

44. Military Works.

27. Compared with the expenditure in 1892–93, there was an increase of Rs. 23,839 in the actuals, due chiefly to the large provision made in the budget for the Trichinopoly water-supply, Rs. 20,000, against which Rs. 19,264 were adjusted.

28. The expenditure of the year exceeded the budget by Rs. 2,029, and fell short of the revised estimates by Rs. 3,471, made up as follows :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Original works	...	1,664
Repairs	291	...
Establishment	...	1,966
Tools and plant	...	132
	291	3,762
	3,471	

29. The short outlay under "Original Works" is due to the non-utilization of the grant of Rs. 2,500 provided in G.O., No. 3206 W., dated 11th December 1893, for the purchase of a house at Jalarpet for the accommodation of the Sergeant Instructor, Rénigunta, and to the balance of reserve with Government amounting to Rs. 934 not having been allotted to divisions.

30. The large lapse of Rs. 3,434 thus caused has, however, been partly counter-balanced by an excess expenditure of Rs. 1,241 in the West Coast division, reported to be due to an application for additional funds not having been sanctioned and by an adjustment without allotment on the authority of G.O., No. 1119 W., dated 5th May 1894, of an honorarium of Rs. 1,000 paid to Mr. Standish Lee for his essay on the Bangalore water-supply project.

31. The grant for "Repairs" has been exceeded by the small sum of Rs. 291, which calls for no remarks.

32. Under "Establishment" the charges fell short of the revised estimate by Rs. 1,966, which is the result of the following variations :—

—	Revised estimate.	Outlay.	Difference.
	Rs.	Rs.	Rs.
1. Works and repairs	1,03,622	1,02,249	1,373
2. Deduct elimination charges	28,644	35,885	— 7,241
3. Net works and repairs	74,978	66,364	8,614
4. 23 per cent. on net outlay	17,245	15,263	1,982
5. 5 per cent. on Imperial revenue	120	136	— 16
6. Special charges (*vide* G.O., No. 79 W., dated 12th January 1894)	885	885	..
Total establishment (4 + 5 + 6) ..	18,250	16,284	1,966

33. The short outlay of Rs. 132 under "Tools and Plant" is trifling.

45. Civil Works.

34. Under this head the outlay of the year under review fell short of that of 1892–93 by Rs. 3,326 owing to smaller expenditure on Postal and Telegraph buildings : contrasted with the budget and revised programmes, there was also a saving of Rs. 2,580 and Rs. 1,380 respectively, of which the latter is made up as follows :—

	More than revised estimate.	Less than revised estimate.
		Rs.
Original works		974
Repairs		127
Establishment		267
Tools and plant		8
Expenditure in England		2
Exchange		2
		1,380

35. The difference against each of these departmental heads is trifling.

49. Irrigation Works.

Capital expenditure on Public Works not charged against Revenue.

36. During the year the Kistna delta and Sangam anicut works were proceeded with more vigorously than in 1892–93, and resulted in an increased expenditure of Rs. 1,08,418, which, together with the minor variations under other projects, caused the preceding year's outlay to be exceeded by Rs. 1,13,596.

37. The budget estimates provided Rs. 17,00,000 for expenditure under this head; but in the course of the year various modifications were made resulting in a net increase of Rs. 50,000, and the revised estimate was in consequence fixed at Rs. 17,50,000.

38. The actual outlay incurred amounted to Rs. 17,56,743 or Rs. 6,743 more than the revised estimate as particularised below :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Works	6,612	...
Establishment	4,458	...
Tools and plant	260	...
Suspense	807	...
Receipts on Capital account	...	2,910
Expenditure in England	...	1,484
Exchange	...	1,000
	12,137	5,394
	6,743	

39. The difference of Rs. 6,612 under "Works" is distributed below by systems :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Gódávari delta system	...	2,380
Kistna delta system	...	2,399
Pennér anicut	25	...
Sangam anicut	...	5,623
Cauvery delta system	...	2,000
Periyár project	18,099	...
Srívaikuntam anicut	519	...
Barur tank	371	...
	19,014	12,402
	6,612	

40. The causes of the most prominent of the differences have been explained by the Executive Engineers concerned in the following terms :—

Gódávari delta system.—The short outlay of Rs. 2,380 as due to the non-adjustment of compensation bills awaited from the civil department.

Kistna delta system.—Rs. 2,399 of the grant lapsed owing to the late receipt from the civil department of bills for land compensation.

Sangam anicut.—The short outlay of Rs. 5,623 as chiefly due to slow progress of work on the Allur main drain and affluents, in consequence of the existence of water in the swamp, and also to slow collection of materials for masonry works owing to lands over which carts have to pass having been under cultivation.

Cauvery delta system.—During the year the outlay of Rs. 2,000, incurred in previous years on "Rajan vaikal and Elavalur head sluices," was written back from "Capital" to "Revenue" with reference to G.O., No. 829 I., dated 23rd September 1893: hence the short outlay.

Periyár project.—The grant for this project as per revised estimate amounted to Rs. 9,92,128, which, compared with the actuals (Rs. 10,10,227), resulted in a difference of Rs. 18,099 as shown in paragraph 39 above; but contrasting the outlay

with the final grant (Rs. 10,01,884), the actual excess is only Rs. 8,343; and this is attributed to the requirements in the Periyár No. I division having been under-estimated at the time of surrendering funds on the outbreak of cholera in February 1894.

Srívaikuntam anicut.—The excess outlay of Rs. 519 in the Tinnevelly division as due to insufficient provision in the estimate for "shutters to Uppar Odai dam of Korampullan tank" on account of fitting and other sundry charges.

41. The debit to "Establishment" amounted to Rs. 3,11,291 or Rs. 4,458 more than the revised estimate, which is made up as follows :—

—	Revised estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.
Works	13,59,276	13,65,882	— 6,612
Deduct elimination charges	25,210	12,439	— 12,771
Net works	13,34,060	13,53,443	— 19,383
23 per cent. on net works	3,06,833	3,11,291	— 4,458

42. Under "Tools and plant" the expenditure exceeded the grant by only Rs. 260, and calls for no remarks.

PROVINCIAL.

43. Minor Works and Navigation.

Works for which Capital and Revenue Accounts are kept (Capital Account).

43. Outlay to the extent of Rs. 98,066 on certain works connected with the Cheyár anicut system was written back in 1893–94 from Revenue to Capital account; and this, in a great measure, contributed towards the large difference of Rs. 1,08,516 between the amounts expended during the years 1892–93 and 1893–94.

44. For expenditure on this class of works a sum of Rs. 3,50,000 was provided in the budget estimate; but later in the year further additions to the extent of Rs. 78,374 were found necessary to provide for the write-back noticed above and to carry out the works connected with the Kalingarayen channel, Poiney anicut and Patha Cuddapah tank supply-channel projects, which resulted in the revised estimate being fixed at Rs. 4,28,374.

45. Compared with the revised estimate, there is a lapse of Rs. 7,116, which is made up as follows :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Works	...	8,131
Establishment	1,555	...
Tools and plant	495	...
Receipts on Capital account	...	1,035
	2,050	9,166
	7,116	

46. The particulars of the difference of Rs. 8,131 under "Works" are given below :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Dondapad project	...	3,214
Pálár anicut	...	1,656
Tirukkóyilúr anicut	7	..
Shatiatope „	...	2,382
Buckingham canal	839	...
Sagiler project	...	376
Patha-Cuddapah tank	28	...
Arkankotta channel	16	...
Cheyár anicut	...	1,485
Poiney „	...	548
Kalingarayen channel	181	...
Pelandorai anicut	9	...
Thokapally project	450	...
	1,530	9,661
	8,131	

47. The large differences in the above are said to be due to the following causes :—

Dondapad project.—The progress of works in connection with this project was throughout the year backward.

Pálár anicut.—The short outlay of Rs. 1,656 is due to the non-receipt for adjustment of the workshop bill for shutters required for the anicut scouring sluices.

Shatiatope anicut.—Payment to the extent of Rs. 2,273 on account of compensation for lands taken up for the Morathi channel was not made before the close of official year as anticipated.

Cheyár anicut.—Some of the bridges and regulators connected with the project were not completed owing to water in the Cheyár main channel: hence the lapse of grant to the extent of Rs. 1,485.

48. The excess charge of Rs. 1,555 to Establishment is explained below :—

—	Revised estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.
1. Works	3,50,462	3,42,331	8,131
2. Deduct elimination charges	17,453	2,561	14,892
3. Net works	3,33,009	3,39,770	— 6,761
4. Twenty-three per cent. on net works ..	76,592	78,147	— 1,555

49. Under "Tools and plant," the expenditure exceeded the grant by Rs. 495, owing to adjustment in the supplemental accounts for March 1894 of a sum of Rs. 468, being the value of two pumps purchased for the Thokapally project in the Kurnool division, but for which no funds were allotted.

Works for which Capital and Revenue Accounts are kept (Revenue Account).

50. Under this head the expenditure in 1893–94 fell short of that in previous year by Rs. 1,68,384, as the amounts provided for expenditure on project works in the North and South Arcot districts during 1893–94 were very much less in 1892–93, and as the working expenses of the Cheyár anicut resulted in a deficit of Rs. 62,819

in consequence of the write-back during the year of Rs. 98,086 on certain works of the project from "Revenue" to "Capital," with reference to G.O., No. 855 I., dated 6th October 1893.

51. The budget estimates provided Rs. 3,11,000 for expenditure under this head; but (*a*) the withdrawal of a sum of Rs. 1,30,010 consequent chiefly on the write-back referred to above and (*b*) additions aggregating Rs. 49,200 for further expenditure on the Buckingham canal, Pelandorai anicut, Mehmathur, and Lower Coleroon works, culminated in a net surrender of Rs. 80,810 and reduced the revised estimate of the year to Rs. 2,30,190 against which the actual amount spent was Rs. 2,27,357, the difference of Rs. 2,833 being made up as follows :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Extension and improvements	...	2,021
Maintenance and repairs	...	1,304
Establishment	376	...
Tools and plant	68	...
Refunds of revenue	48	...
	492	3,325
	2,833	

52. The following statement shows the particulars of the difference of Rs. 2,021 under "Extensions and improvements," and of Rs. 1,304 under "Maintenance and repairs" :—

Project.	Extension and Improvements.		Maintenance and Repairs.	
	More than revised estimate.	Less than revised estimate.	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.	Rs.	Rs.
Cumbum tank	..	..	..	25
Thadapally channel	..	107	..	117
Arkenkotta channel	..	195	..	176
Kalingarayen channel	..	500	..	924
Chembrambakam tank	7	..	23	..
Madras water-supply and irrigation extension project ..	47	..	..	40
Vallur anicut	..	..	..	36
Pálár anicut	..	551	..	2,589
Poiney anicut	24	..	3,058	..
Cheyár anicut	..	685	106	..
Pelandorai anicut	..	130	52	..
Shatiatope anicut	..	74	..	58
Vriddachalam anicut	..	..	..	313
Mehmathur anicut	32	..	..	216
Tirukkóyilúr anicut	7	..	3	..
Lower Coleroon anicut	78	..	411	..
Maradur anicut	..	..	..	407
Chilka lake canal	..	..	..	222
Buckingham canal	26	..	67	..
Védáranniyam canal	..	..	87	..
Ganjám-Gopalpur canal	..	..	12	..
Total ..	221	2,242	3,819	5,123
	2,021		1,304	

53. From the above table it will be seen that the grants under these heads have been closely worked up to, except in the Coimbatore and North Arcot divisions. The total lapse under both heads amounted to Rs. 3,325, of which Rs. 2,019 occurred in the Coimbatore division and Rs. 637 in North Arcot.

54. The charges to "Establishment" resulted in an excess of Rs. 376 over the provision in the revised estimate as per particulars below:—

—	Revised estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.
1. Works and repairs	1,74,786	1,71,461	3,325
2. Deduct elimination charges	3,982	2,465	1,517
3. Net works and repairs	1,70,804	1,68,996	1,808
4. 23 per cent. of net works and repairs	39,285	38,869	416
5. 10 per cent. of receipts	12,000	12,792	— 792
6. Total establishment (4 + 5)	51,285	51,661	— 376

55. Under "Tools and plant" the difference is trifling.

Works for which Capital and Revenue Accounts are not kept.

56. Under this head the expenditure during 1893–94 fell short of that of the preceding year by Rs. 4,85,527. This is the result of the change introduced during the year with reference to G.O., Financial Department, No. 835, dated 28th August 1893, under which the expenditure on Minor Irrigation Works, Revenue Department, which was hitherto adjusted finally in the accounts of the Public Works Department, is required to be so dealt with in the civil accounts with effect from 1st April 1893.

57. The actuals aggregated Rs. 17,44,944; and they proved to be Rs. 4,43,756 less than the budget estimate and Rs. 2,292 more than the revised estimate. The saving on the budget estimate is due to the transfer to the civil department of the amount provided for Minor Works, Revenue Department, in the Public Works budget estimates (see preceding paragraph).

58. The excess outlay of Rs. 2,292 over the revised estimate is made up as follows:—

	More than revised estimate.	Less
	Rs.	Rs.
Original works	1,350	...
Repairs	17,119	...
Establishment	...	15,804
Tools and plant	...	374
Refunds of revenue	1	...
	18,470	16,178
	2,292	

59. The particulars of the difference of Rs. 1,350 under original works are given below by divisions:—

Original Works.

Division.	Ordinary Works, Public Works Department.			Tank Restoration Execution.			Tank Restoration Investigation.			Revenue Department Minor Irrigation Works.			Kistna Upland Project.			Total Original Works.		
	Revised estimate.	Actuals.	Difference.	Revised estimate.	Actuals.	Difference.	Revised estimate.	Actuals.	Difference.	Revised estimate.	Actuals.	Difference.	Revised estimate.	Actuals.	Difference.	Revised estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ..	9,976	10,718	— 742	..	..	..	..	..	..	..	..	..	..	..	..	9,976	10,718	— 742
2. Vizagapatam ..	7,250	7,096	154	..	..	..	..	..	..	..	..	..	..	..	..	7,250	7,096	154
3. Godávari Eastern ..	800	759	41	..	..	..	..	..	..	..	..	..	..	..	..	800	759	41
4. Do. Western ..	4,720	4,292	428	..	..	..	..	..	..	..	..	..	..	..	..	4,720	4,292	428
5. Kistna Eastern ..	1,000	816	184	..	..	..	..	..	..	..	..	..	..	..	..	1,000	816	184
6. Do. Western ..	..	..	..	13,500	15,421	— 1,921	..	..	..	..	..	..	..	..	..	13,500	15,421	— 1,921
7. Nellore ..	48,814	49,750	— 936	..	..	..	..	..	..	..	..	..	..	..	..	48,814	49,750	— 936
8. Cuddapah ..	17,210	17,350	— 140	..	..	..	..	..	..	..	..	..	..	..	..	17,210	17,350	— 140
9. Kurnool ..	20,255	20,715	— 460	2,500	3,949	— 1,449	..	..	..	..	..	..	..	..	..	22,755	24,664	— 1,909
10. Bellary ..	45,874	49,539	— 3,665	..	39	— 39	..	..	..	..	..	..	..	..	..	45,874	49,578	— 3,704
11. West Coast ..	..	35	— 35	..	..	..	..	..	..	..	..	..	..	..	..	..	35	— 35
12. Coimbatore ..	10,268	6,891	3,377	..	..	..	..	..	..	..	..	..	..	..	..	10,268	6,891	3,377
13. Salem ..	10,460	11,172	— 722	9,000	7,728	1,272	..	..	..	1,615	790	825	..	..	..	21,075	19,690	1,385
14. North Arcot ..	17,180	15,872	1,308	17,931	18,241	— 310	..	..	..	— 202	882	— 680	..	..	..	34,909	34,995	— 86
15. Chingleput ..	27,960	27,572	388	15,400	15,623	— 223	..	..	..	..	..	..	..	..	..	43,360	43,195	165
16. South Arcot ..	18,019	18,790	— 771	11,000	11,249	— 249	..	..	..	..	— 343	343	..	..	..	29,019	29,696	— 677
17. Tanjore ..	314	314	..	..	..	..	..	138	— 138	..	..	..	..	..	..	314	314	..
18. Negapatam ..	500	402	98	21,200	21,200	..	..	..	..	..	..	..	..	..	..	21,700	21,740	— 40
19. Trichinopoly ..	15,669	15,992	— 323	..	..	..	..	..	..	..	..	..	..	..	..	15,669	15,992	— 323
20. Madura ..	19,205	20,021	— 816	40,313	40,526	— 213	..	..	..	..	..	..	..	..	..	59,518	60,547	— 1,029
21. Tinnevelly ..	27,976	27,833	143	21,236	21,350	— 114	..	..	..	..	..	..	..	..	..	49,212	49,183	29
22. Periyár No. II ..	4,000	4,256	— 256	..	..	..	..	..	..	..	..	..	..	..	..	4,000	4,256	— 256
Old maintenance charges ..	10,381	10,381	..	..	..	..	..	..	..	..	..	..	..	..	..	10,381	10,381	..
Difference between the revised estimate and final grant ..	2,797	..	2,797	..	..	..	..	..	..	..	..	..	..	..	..	2,797	..	2,797
Total ..	3,26,618	3,20,566	52	1,77,136	1,80,459	— 3,323	229	206	23	1,615	1,487	1,857	300	259	41	5,01,627	5,02,977	— 1,350

60. The most noticeable differences in the above table are explained as follows :—

Ganjám.—Of the excess outlay of Rs. 742 in this division, Rs. 629 occurred on the work "constructing anicut across Godakanalla" and is attributed by the Executive Engineer to inadequate provision for certain items in the estimate for which additional funds to the extent of Rs. 630 were applied for on 28th March 1894, but not sanctioned.

Kistna Western.—In this division the outlay on tank restoration works exceeded the grant by Rs. 1,921 for which no explanation has been given.

Nellore.—The Executive Engineer states that, in order to meet the excess outlay of Rs. 936, a sum of Rs. 600 was provided for by transfer from other heads in the application sent from his office on 22nd March 1894, but this did not reach Madras before 31st March 1894.

Kurnool.—Of the excess of Rs. 1,449 under "Tank restoration works," Rs. 1,401 represents payments made in the Civil Department on account of compensation for lands taken up some years ago and advised to the division only in April 1894. The debit was not anticipated.

Bellary.—The excess outlay in this division amounted to Rs. 3,665 and occurred chiefly on the work "Kampli channel improvements," the outlay on which exceeded the grant by Rs. 4,245, which represents the value of cast-iron pipes supplied by Public Works Workshops and adjusted in supplementary accounts for March 1894.

Coimbatore.—The lapse of Rs. 3,377 in this division is said to be due to provision of funds too late in the year to be utilized.

Salem.—The excess of Rs. 722 under "Ordinary works" is explained to be due to application for additional funds not having been complied with; while the short outlay under "Tank restoration works" is ascribed to the unexpected general rainfall in February 1894, and the consequent presence of water in tanks and channels.

North Arcot.—The short outlay is attributed by the Executive Engineer to (*a*) final payment not having been made for work done on "cutting supply channel from Govindavadi channel" owing to the absence of contractor and (*b*) to restriction of expenditure on "Minor works" to meet outlay under "Repairs."

Madura.—The excess outlay occurred under "Minor works" in connection with "Oothangudi large tank," to which a sum of Rs. 891 was debited in the supplementary accounts of March 1894 by write-back from "Repairs" to "Original works."

61. Under "Repairs" the outlay exceeded the grant by Rs. 17,119, which is distributed below by divisions :—

Divisions.	Ordinary works, Public Works Department.			Tank Restoration works.			Revenue Department Minor works.			Total repairs.		
	Revised estimate.	Actuals.	Difference.	Revised estimate.	Actuals.	Difference.	Revised estimate.	Actuals.	Difference.	Revised estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	9,936	9,948	— 12	..	..	..	..	..	..	9,936	9,948	— 12
Vizagapatam	10,000	9,960	40	2,000	2,007	— 7	..	..	..	12,000	11,967	33
Godávari Eastern	23,000	22,915	85	1,000	780	220	1,030	859	171	25,030	24,554	476
Do. Western	2,985	3,153	— 168	2,000	1,791	209	..	..	..	4,985	4,944	41
Kistna Eastern	7,000	6,910	90	..	..	..	..	..	..	7,000	6,910	90
Do. Western	..	..	..	11,000	12,287	— 1,287	..	..	..	11,000	12,287	— 1,287
Nellore	35,922	33,009	2,913	..	..	..	..	..	..	35,922	33,009	2,913
Cuddapah	26,500	25,268	1,232	..	..	..	..	..	..	26,500	25,268	1,232
Kurnool	1,555	2,747	— 1,192	700	464	236	440	445	— 5	1,415	1,656	— 241
Bellary	41,000	43,073	— 2,073	..	87	— 87	3,060	3,356	— 296	44,060	46,516	— 2,456
West Coast	1,750	2,084	— 334	..	..	..	..	..	..	1,750	2,084	— 334
Coimbatore	14,027	10,497	3,530	..	250	— 250	..	243	— 243	14,027	10,247	3,780
Salem	10,000	10,149	— 149	..	7,660	— 7,660	..	223	— 223	10,000	17,952	1,048
North Arcot	27,400	29,606	— 2,206	9,000	11,296	— 2,296	2,365	2,588	— 223	41,382	43,490	— 2,108
Chingleput	85,800	86,927	— 1,127	11,617	34,429	— 22,812	..	..	..	1,20,000	1,21,356	— 1,356
South Arcot	48,569	48,320	249	34,200	18,198	16,002	1,527	604	923	68,096	67,122	974
Tanjore	586	560	26	18,000	..	18,000	..	..	..	586	560	26
Negapatam	200	983	— 783	..	2,120	— 2,120	..	..	..	3,000	3,103	— 103
Trichinopoly	30,500	29,851	649	2,800	..	2,800	..	..	..	20,500	29,851	649
Madura	20,291	19,200	1,091	22,092	22,706	— 614	..	..	..	42,383	41,906	477
Tinnevelly	43,500	42,805	695	10,000	10,036	— 36	..	114	— 114	53,500	52,955	545
Periyár No. II	2,000	1,747	253	..	..	..	..	..	..	2,000	1,747	253
Old maintenance charges ..	1,42,850	1,42,850	..	..	..	..	..	..	..	1,42,850	1,42,850	..
Difference between the final and revised estimate	— 23,423	..	— 23,423	..	..	..	..	..	..	— 23,423	..	— 23,423
Total ..	5,58,838	5,77,068	— 18,230	1,24,409	1,23,511	898	8,422	8,209	213	6,91,669	7,08,788	— 17,119

62. The Executive Engineers of the Kistna Western, Kurnool, and Cuddapah divisions have not furnished explanations of the large differences appearing against these divisions in the above table. The other noticeable differences are attributed to the following causes :—

Nellore.—Grants to the extent of Rs. 2,913 lapsed in this division, due, it is stated, partly to the late sanction of the additional funds applied for and partly to scarcity of labourers in Gudur taluk for restoration of flood damages of tanks, the agricultural classes being employed in harvesting crops.

Bellary.—The excess outlay of Rs. 2,073 is explained as due to payments on account of silt works.

Coimbatore.—The short outlay is said to be due to funds having been allotted too late in the year.

Salem.—Under "Tank restoration works" grant to the extent of Rs. 1,440 lapsed owing to the unexpected rainfall in February 1894, in consequence of which many tanks and channels were filled with water which rendered repairs difficult.

North Arcot.—The excess of Rs. 2,206 under "Ordinary works" is explained to be due to the transfer of outlay on "Mangamungalam tank" from "Pálár maintenance and repairs" to this head.

Chingleput.—The excess outlay of Rs. 1,127 is said to have been caused by payments on account of work done for repairs of monsoon damages for which it was too late to apply for additional funds.

Madura.—The short outlay of Rs. 1,091 under "Ordinary works" is chiefly due to the transfer from "Repairs" to "Original works" in the supplemental accounts of March 1894, of the outlay of Rs. 246 and Rs. 891 incurred on "closing breaches, Kokalam river" and on "Othangudi large tank," respectively; while the excess expenditure over grant under "Tank restoration works" is attributed to payments on account of emergent repairs to damages caused by floods for which funds were applied for, but not granted.

63. The debits to establishment fell short of the revised estimate by Rs. 15,804, which is made up as follows :—

—	Revised estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.
23 per cent. on works and repairs excluding elimination charges	2,76,889	2,76,874	15
10 per cent. on direct receipts	1,800	848	952
6 „ on old maintenance charges	1,73,820	1,73,830	— 10
Special charges	78,883	64,036	14,847
Total ..	5,31,392	5,15,588	15,804

64. Under "Tools and plant" the difference is only Rs. 374 and calls for no remark.

Agricultural Works.

65. Compared with the expenditure incurred in 1892–93 the amount spent in 1893–94 showed an excess of Rs. 20,144, the difference being chiefly due to the increased provision made during the year for expenditure on "River embankments."

66. In the budget orders a sum of only Rs. 3,50,300 was provided for expenditure under this head; but later in the year, further additions were made to meet the increased demand for expenditure on "River conservancy," "River embankment" and other classes of works, and the revised estimate was therefore fixed at Rs. 4,18,784, or Rs. 68,484 more than the budget estimate.

67. The actuals of the year fell short of the revised estimate by Rs. 5,710 as detailed below :—

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Original works	1,003	...
Repairs	...	2,467
Establishment	...	4,017
Tools and plant	...	346
Refunds of revenue	117	...
	1,120	6,830
	5,710	

68. The differences under "Original works" and "Repairs" are distributed below by divisions :—

Divisions.	Original works.			Repairs.		
	Revised estimate.	Actuals.	Difference.	Revised estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rushikulya	912	937	— 25	1,588	1,593	— 5
Ganjám	..	2	— 2	1,000	1,003	— 3
Vizagapatam	3,500	3,497	3	2,700	2,851	— 151
Gódávari Eastern	808	958	— 150	25,000	26,610	— 1,610
Do. Western	53,630	51,764	1,869	30,272	25,239	5,033
Kistna Eastern	1,135	329	806	12,200	12,735	— 535
Do. Western	..	..	..	25,000	25,415	— 415
Nellore	3,000	2,399	601	6,500	6,443	57
Cuddapah	1,278	902	376	4,072	3,993	79
Salem	..	140	— 140	800	721	79
North Arcot	..	..	..	500	348	152
Chingleput	114	304	— 190	5,160	5,152	8
South Arcot	5,550	5,484	66	13,281	13,234	47
Tanjore	16,907	18,191	— 1,284	46,700	47,208	— 508
Negapatam	2,884	2,779	105	20,500	20,516	— 16
Trichinopoly	7,800	7,832	— 32	28,500	28,237	263
Tinnevelly	1,759	4,522	— 2,763	5,000	4,997	3
Coimbatore	1,200	1,443	— 243	5,000	5,011	— 11
Total ..	1,00,477	1,01 480	— 1,003	2,33,773	2,31,306	2,467

69. The causes which led to the variations in the above table which call for remarks are given below :—

Gódávari Eastern.—The excess outlay of Rs. 1,610 under "Repairs" is due partly to the execution of more work in connection with river protective works but chiefly to the adjustment without corresponding allotment of funds, of a sum of Rs. 1,265 on account of compensation of land taken up for the diversion of river embankment at 20 miles 2 furlongs.

Gódávari Western.—The expenditure on "Original works" and "Repairs" fell short of the grant by Rs. 6,902, which is alleged to be due partly to savings on completed works and partly to the great delay on the part of the Revenue Department in handing over lands required for works in progress.

Tanjore.—In this division the excesses of Rs. 1,284 and Rs. 508 under "Original works" and "Repairs," respectively are reported to be due to unanticipated payments on account of land compensation.

Tinnevelly.—The excess of Rs. 2,763 occurred chiefly on the work "Tambraparni left bank between $11\frac{1}{2}$ to $12\frac{3}{4}$ miles below Srívaikuntam," in connection with which a sum of Rs. 2,768 was adjusted in the supplemental accounts of March 1894 on account of payments for land transferred by the Civil Department at the close of the year.

70. The expenditure under establishment fell short of the grant by Rs. 4,052 and is made up as follows:—

—	Revised estimate.	Actuals.	Difference.
	Rs.	Rs.	Rs.
1. Works and repairs	3,34,250	3,32,786	1,464
2. Deduct elimination charges	2,276	23,446	— 21,170
3. Net works and repairs	3,31,974	3,09,340	22,634
4. Twenty-three per cent. on above	76,354	71,148	5,206
5. Ten per cent. of direct revenue	3,200	4,389	— 1,189
6. Total (4 + 5)	79,554	75,537	4,017

71. The lapse of Rs. 346 on tools and plant calls for no remarks.

45. Civil Works.

72. The actuals under this head exceeded those of the preceding year by Rs. 1,38,798, the increase being due chiefly (1) to the write back to "Stock" of the cost of materials from an abandoned work, viz., "the Women and Children Hospital, Madras," (2) to the increase of stock in certain divisions to bring the value up to sanctioned limit, and (3) to the total contribution from other funds on account of establishment having been less than that of 1892–93.

73. In the original budget estimate the expenditure was estimated at Rs. 24,00,000, but in the course of the year surrenders and additions to the extent of Rupees 1,34,741 and Rs. 4,741, respectively, were made, which resulted in a net withdrawal of Rs. 1,30,000, consequent chiefly on the resumption of grants particularized in the margin, and the revised estimate of the year fixed at Rs. 22,70,000 against which the actual amount spent was Rs. 22,91,884 or Rs. 21,884 more than the revised estimate as shown below :—

	Rs.
(1) Amount withdrawn from the grant for new Women and Children Hospital	75,976
(2) Amount withdrawn from the grant for Koraput sub-jail and repair, communications	22,400
(3) Amount withdrawn from the grant for machinery of the workshops of the Engineering College and placed at the disposal of the principal	31,684

	More than revised estimate.	Less than revised estimate.
	Rs.	Rs.
Original works	...	26,028
Repairs	...	3,863
Establishment	36,296	...
Tools and plant	...	18,256
Suspense	33,735	...
Total ...	70,031	48,147
	21,884	

74. The difference of Rs. 26,028 under "Original works" is distributed by divisions as under :—

Divisions.	Civil Buildings.			Communications.			Miscellaneous Public Improvements.			Total.		
	Revised estimate.	Outlay.	Difference.	Revised estimate.	Outlay.	Difference.	Revised estimate.	Outlay.	Difference.	Revised estimate.	Outlay.	Difference.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Architect	3,67,556	3,68,547	— 991	...	...	...	...	...	...	3,67,556	3,68,547	— 991
Bellary	48,192	48,790	— 598	...	...	...	...	...	...	48,192	48,790	— 598
Buckingham canal ..	...	5,894	— 5,894	...	...	...	...	...	...	...	5,894	— 5,894
Chingleput	11,640	11,656	— 16	...	...	...	...	...	...	11,640	11,656	— 16
Coimbatore	58,737	61,527	7,210	...	50,845	46,831	1,000	860	140	1,10,582	99,218	11,364
Cuddapah	16,137	14,863	1,274	...	...	...	...	...	...	16,137	14,863	1,274
Ganjám	23,861	23,807	54	...	20,158	18,831	...	...	...	44,019	42,638	1,381
Godávari Eastern ..	19,016	17,922	1,094	...	...	...	...	...	...	19,016	17,922	1,094
Do. Western ..	25,285	24,352	933	...	...	...	...	...	...	25,285	24,352	933
Kistna Eastern ..	52,870	54,036	— 1,166	...	...	...	630	740	— 110	53,500	54,776	— 1,276
Do. Western ..	75,000	76,233	— 1,233	...	...	...	...	...	...	75,000	76,233	— 1,233
Kurnool	36,968	36,345	623	...	...	...	...	...	...	36,968	36,345	623
Madura	33,379	34,668	— 1,289	...	22,988	22,832	1,583	804	779	57,950	58,304	— 354
Negapatam	7,871	7,783	88	...	...	...	600	600	...	8,471	8,383	88
Nellore	20,622	20,837	215	...	...	...	...	...	...	20,622	20,837	215
North Arcot	56,293	51,868	4,425	...	31	31	...	...	...	56,293	51,899	4,394
Salem	58,310	59,154	— 844	...	...	...	...	...	...	58,310	59,154	— 844
South Arcot	26,906	27,277	— 371	...	726	696	...	...	...	27,632	27,973	— 341
Tanjore	11,453	11,171	282	...	...	...	...	...	...	11,453	11,171	282
Tinnevelly	18,666	18,527	139	...	...	...	...	...	...	18,666	18,527	139
Trichinopoly	26,069	25,208	861	...	...	...	...	...	...	26,069	25,208	861
Vizagapatam	18,773	18,116	657	...	...	...	...	...	...	18,773	18,116	657
West Coast	73,213	65,535	7,678	...	23,290	16,480	1,640	1,573	67	99,143	83,588	14,555
Public Works Stores ..	200	48	152	...	...	...	...	...	...	200	48	152
Do. Workshops	250	357	— 107	...	...	...	...	...	...	250	357	— 107
Military Works Department ..	100	..	100	...	...	...	...	...	...	100	..	100
Total ..	10,87,367	10,74,521	12,846	...	1,18,007	1,05,701	5,453	4,577	876	12,10,827	11,84,799	26,028

75. The large variations in the above table are explained below :—

Buckingham Canal.—The expenditure of Rs. 5,894 in this division represents payments made on account of lands taken up for Archæological works at Mahabalipuram (Seven Pagodas) and adjusted in the supplemental accounts for March 1894. The necessary estimate for the work has been sanctioned in the current year in G.O., No. 1826 W., dated 23rd July 1894.

Coimbatore.—The lapse of Rs. 11,364 in this division is mainly due to (*a*) slow progress of work, viz., "deepening the main gate well at the central jail" owing to hardness of rock, (*b*) dilatoriness of the contractor engaged on "constructing the Sub-Registrar's office at Pollachi," (*c*) failure on the part of the contractors to do work in connection with the "Sub-Registrar's office at Udamalpet" and "Chundale-Mysore Road," and (*d*) to savings on several completed works.

Cuddapah.—The lapse of Rs. 1,274 is attributed to (*a*) hindrance to the progress of work on the Sub-Registrar's office at Ráyachóti consequent on the death of the contractor, (*b*) non-payment of the amount due to the contractor on Piléru Sub-Registrar's office pending settlement of certain disputes and (*c*) savings on completed works.

Ganjám.—The short outlay of Rs. 1,327 under "Communications" in this division is said to be due to slow progress of work in consequence of heavy rain, and scarcity of labour during the major portion of the year.

Gódávari Eastern.—Of the lapse of Rs. 1,094 in this division, Rs 936 occurred on "constructing District Munsif's court-house at Rajahmundry," which is reported to be due to the cut-stone work to the steps and *dais*, as well as painting not having been completed as anticipated.

Gódávari Western.—Grant to the extent of Rs. 934 lapsed in this division owing chiefly to bills for land compensation in respect of the work, viz., "District Munsif's Court, Tunukur," not having been received for adjustment as was expected.

Kistna Eastern.—Under "Civil buildings" the expenditure incurred exceeded the grant by Rs. 1,166 and this is stated to be due partly to more rapid progress of work on "Nandigáma Tahsildar's office" than was expected and partly to larger collections of materials on account of the "Tahsildar's office, Gunnavaram."

Kistna Western.—The excess expenditure of Rs. 1,233 in this division is reported to be due partly to debits from Bezwada Workshops on account of "constructing taluk cutcherry at Narasaraopet" having been more than anticipated, and partly to the estimated improvements to "District Munsif's court at Bápatla" having been exceeded by Rs. 590 late in the year.

Madura.—The excess expenditure under "Civil buildings" occurred chiefly on the work "constructing an office for the Executive Engineer, Madura Division," in connection with which a charge of Rs. 2,000 was adjusted in the supplemental accounts of March 1894 on account of payments for land by Civil Department transferred for adjustment late in the year.

North Arcot.—The short outlay of Rs. 4,425 under "Civil buildings" is explained as due to (*a*) failure of contractors to execute work on "constructing a first-class taluk cutcherry at Chendragiri, (*b*) savings on completed works, (*c*) non-payment of the final bills for work done to the police station at Puttúr and Agarampet on account of bad work.

West Coast.—In this division the short outlay of Rs. 7,678 under Civil buildings is stated to have occurred chiefly on account of failure on the part of contractors to execute works according to agreements; while the lapse of Rs. 6,810 under "Communications" is attributed to defective arrangement made by contractors for carrying out the improvements to "Chundale-Mysore Road."

76. Under "Repairs" grant to the extent of Rs. 3,863 lapsed during the year, of which the distribution is given below by divisions and service-heads.

—	Civil Buildings.			Communications.			Miscellaneous Public Improvements.			Total.		
	Revised estimate.	Outlay.	Difference.	Revised estimate.	Outlay.	Difference.	Revised estimate.	Outlay.	Difference.	Revised estimate.	Outlay.	Difference.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Architect ..	1,09,715	1,06,803	2,912				13,500	13,487	13	1,36,715	1,33,791	2,924
Bellary ..	9,760	10,234	— 474							9,760	10,234	— 474
Buckingham canal	60	60	..							60	60	..
Chingleput ..	5,900	5,894	6							5,900	5,894	6
Coimbatore ..	28,200	23,991	4,209				3,000	1,961	1,039	1,09,600	1,08,079	1,521
Cuddapah ..	3,644	3,530	114							3,644	3,530	114
Ganjam ..	4,200	4,487	— 287				300	296	4	6,200	5,659	541
Gódávari Eastern	6,520	6,631	— 111							5,820	5,927	— 107
Do. Western	1,000	769	231							1,000	769	231
Gudivada ..	175	125	50							175	125	50
Kistna Eastern	2,256	1,938	318				2,195	1,912	283	4,451	3,850	601
Do. Western	700	1,058	— 358							700	1,058	— 358
Kurnool ..	6,300	6,314	— 14							6,300	6,314	— 14
Madura ..	6,930	6,504	426							6,930	6,504	426
Negapatam ..	3,000	2,988	12				240	201	39	3,240	3,189	51
Nellore ..	3,400	3,399	1							3,400	3,399	1
North Arcot ..	3,780	4,238	— 458							3,780	4,238	— 458
Salem ..	3,000	2,777	223							3,000	2,777	223
South Arcot ..	4,350	3,928	422							4,350	3,928	422
Tanjore ..	1,100	1,156	— 56							1,100	1,156	— 56
Tinnevelly ..	1,650	1,775	— 125							1,650	1,775	— 125
Trichinopoly ..	4,450	3,742	708							4,450	3,742	708
Vizagapatam ..	1,200	1,021	179							1,200	1,021	179
West Coast ..	9,000	9,546	— 546				56,500	58,509	— 2,009	65,500	68,075	— 2,575
Public Works Stores	700	762	— 62							700	762	— 62
Public Works Workshops	1,500	1,539	— 39							1,500	1,539	— 39
Examiners ..	200	200	..							200	200	..
Military Works Department	133	..	133							133	..	133
Total ..	2,21,823	2,14,409	7,414	1,50,400	1,55,309	— 4,909	19,235	17,877	1,358	3,91,458	3,87,595	3,863

77. In the above statement the most prominent variations are those that occur in the Consulting Architect and West Coast divisions. The lapse of grant under "Civil buildings" in the former division is said to be due partly to savings on completed works, which could not be foreseen, and partly to the improvements to Sea Customs office not having been proceeded with as the building was not vacated until 15th March 1894; while the excess outlay of Rs. 2,009 under "Communications" in the latter division is reported to have been caused by the "unexpected utilization of the amount of estimates in full."

78. Under Establishment, the charges during the year exceeded the revised estimate by Rs. 36,296, due to the total contribution from other funds, chiefly Irrigation having been under-estimated.

79. The short outlay of Rs. 18,256 under "Tools and plant" is chiefly due to English supplies having fallen short of the amount anticipated. The actual amount adjusted in the accounts of 1893–94 amounted only to Rs. 38,167 against the provision of Rs. 49,437.

80. The suspense balances have been reviewed separately (under date 15th August 1894). The opening and closing balances affecting the budget grant are shown below:—

Buildings and Roads.

Heads of account.		Balances on the 31st March 1893.	Balances on the 31st March 1894.
		RS.	RS.
Stock purchases	Cr.	**10,201**	**5,626**
Stock sales	...	1,019	435
Stock	...	4,40,331	5,61,379
London stores	...	9,764	4
Do. invoices	Cr.	**7,849**	890
Miscellaneous advances	...	23,261	13,957
Workshop suspense	...	16,778	9,838
Total	...	4,73,103	5,80,877

Irrigation.

London stores	...	807

INCORPORATED LOCAL.

43. Minor Works and Navigation.

Works for which Capital and Revenue Accounts are not kept.

81. The expenditure of the year fell short of that of previous year by Rs. 10,938 owing to outlay on the "Thoortha and Ramasauger channels," which were hitherto met from "Cess funds," having been ordered to be carried out from "Provincial" grants.

82. Compared with the budget and revised estimates, the actuals during the year show a falling off of Rs. 20,206 and Rs. 1,206 respectively: the provision of Rs. 23,000 made in the budget estimate for expenditure on "Thoortha, Ramasauger and Kampli channels" in the Bellary district was wholly withdrawn in G.O., No. 193 I., dated 1st March 1894, and only a small amount (Rs. 9,000) fixed in the revised estimate for expenditure in the Trichinopoly and Salem districts.

83. Against the above revised estimate, the actuals amounted to Rs. 7,794 or Rs. 1,206 less than the estimate, the largest share of the lapse occurring in Trichinopoly, which the Executive Engineer explained to be due to the hindrance in proceeding with certain minor works in the division owing to water having been let into the channels beyond the time prescribed for closure.

45. Civil Works.

84. The actual expenditure under this head during the year amounted to Rupees 51,733 against Rs. 1,92,613 spent in previous year. The marked difference is due to the large outlay in 1892–93 on Local fund "Communications" carried out by the Public Works Department for famine relief completed in that year.

85. Compared with the budget and revised estimates, the actuals showed an increase of Rs. 12,733 and Rs. 23,733, respectively, the result of large expenditure found necessary under "Original works" as explained below:—

	More than revised estimate.	Less than revised estimate.
	RS.	RS.
Original works	7,328	...
Repairs	...	852
Establishment	6,711	...
Tools and plant	...	454
	14,039	1,306
	12,733	

86. Of the excess expenditure of Rs. 7,328, Rs. 6,848 occurred in the Kistna Eastern division in connection with the work "constructing Jubilee Museum, Bezwada," for which the additional funds applied for were not granted.

87. The charges to establishment exceeded the revised estimate by Rs. 6,711, owing apparently to the percentage charges on account of scrutiny of Local Fund estimates having been under-estimated.

Civil Works.

Excluded Local Funds.

88. During the year the outlay under this head approximated closely to that of the preceding year, the difference being only Rs. 770.

89. The budget estimate of charges for 1893–94 was prepared for Rs. 2,590, but by the additional grants since sanctioned, principally for the "construction of a new pier at Tuticorin," the revised estimate for the year had to be fixed at Rs. 36,247, against which the actuals amounted to Rs. 33,570, resulting in a net lapse of Rs. 2,677 as detailed below:—

	More than revised estimate.	Less than revised estimate.
	RS.	
Original works	1,925	
Repairs	126	
Establishment	590	
Tools and plant	36	
Total	2,677	

90. The variations under "Original works" and "Repairs" are the results of several small variations between the grant for and expenditure on a number of individual works and repairs.

91. The differences under "Establishment" and "Tools and plant" are trifling.

92. The following is a list of Civil Works (Original) estimated to cost over Rupees 50,000 each on which outlay was incurred during the year :—

Item No.	Fund head.	Name of work.	Amount of estimate.	Outlay during 1893-94.
			Rs.	Rs. A. P.
1	45. Civil Works (Provincial).	Additions and improvements to the Government House at Ooty.	7,79,150	9,665 3 6
2	Do.	Constructing the Collector's office at Calicut	1,94,615	13,696 1 6
3	Do.	Additions and alterations to the Old High Court Buildings to accommodate Stamps, Stationery, Collector's offices	57,505	40,771 11 4
4	Do.	Constructing New Law Courts and block of buildings for Vakeels and Barristers, &c.	13,06,640	41,402 4 7
5	Do.	Additions and improvements to the Penitentiary, Madras	50,060	32,456 4 10
6	Do.	Constructing New Law College, Madras	3,41,360	57,604 8 4
7	Do.	Do. a permanent workshop for the students of the Civil Engineering College, Chepauk	56,126	8,750 5 4
8	Do.	Connemara Library and Victoria Technical Institute	5,50,566	1,04,991 10 11
9	Do.	General Hospital—Constructing a third storey to provide accommodation for Native gentlemen and ordinary native patients	66,400	1,252 14 7
10	Do.	Constructing a road from Vayiri to Gúdalúr	6,59,337	12,656 10 10
11	45. Civil Works (Incorporated Local).	Causeway across the Pálár river on the road from Ranipet to Arcot	65,000	2,718 6 2

MADRAS,
6th November 1894.

(Signed) I. S. SHERLOCK-HUBBARD,
Examiner of Public Works Accounts.

BUILDINGS AND ROADS AND IRRIGATION BRANCHES. **MADRAS PRESIDENCY.**

Finance Accounts for the year 1893–94.

Revenue. 1892-93. Actuals.	Revenue. 1893-94. Budget estimate.	Revenue. 1893-94. Revised estimate.	Revenue. 1893-94. Actuals.	Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure. 1893-94. Actuals.	Expenditure. 1893-94. Revised estimate.	Expenditure. 1893-94. Budget estimate.	Expenditure. 1892-93. Actuals.
Rs.	Rs.	Rs.	Rs.		IMPERIAL.		Rs.	Rs.	Rs.	Rs.
					CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.					
...	...	...	...		Rushikulya project	A	4,00,632	4,00,000	4,50,000	**4,45,743**
					IRRIGATION—MAJOR WORKS.					
					Revenue and Working Expenses.					
1,19,741	1,10,000	1,20,000	1,21,278		Gódávari delta system		4,64,901	4,57,483	5,02,000	**5,46,936**
52,989	50,000	50,000	50,842		Kistna do.		4,67,504	4,55,275	3,98,000	**4,25,355**
2,914	4,880	4,880	2,294		Cauvery do.		10,223	9,897	59,600	**9,008**
889	1,120	1,120	1,549		Srívaikuntam anicut system		19,055	20,450	16,760	**17,656**
661	800	800	558		Pennér anicut system		17,826	17,700	30,000	**21,305**
905	1,200	1,200	680		Sangam do.		41,333	45,358	43,000	**44,340**
1,36,185	1,02,000	1,02,000	1,19,764		Kurnool canal		1,33,427	1,28,992	1,17,000	**1,58,418**
...	...	...	34		Barúr tank		4,157	4,301	4,290	**4,342**
...	...	...	...		Rushikulya project		9,786	10,544	12,350	**9,700**
...	...	...	...		Reserve		...	...	22,000	**...**
3,14,284	2,70,000	2,80,000	2,96,999	I	Total, Irrigation—Major Works ...	A	11,68,212	11,50,000	12,05,000	**12,37,060**
					MILITARY WORKS.					
...	...	...	...		Original works	B	51,411	53,075	48,200	**26,594**
...	...	...	...		Repairs	B	50,838	50,547	50,000	**52,067**
...	...	...	...		Establishment	C	16,284	18,250	18,100	**16,006**
...	...	...	...		Tools and plant	D	996	1,128	1,200	**1,023**
...	...	...	...		Barrack Department		...	...	...	**...**
2,205	2,000	2,400	2,729	II	Total, Military Works ...		1,19,529	1,23,000	1,17,500	**95,690**

Revenue. 1892–93. Actuals.	Revenue. 1893–94. Budget estimate.	Revenue. 1893–94. Revised estimate.	Revenue. 1893–94. Actuals.	Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure. 1893–94. Actuals.	Expenditure. 1893–94. Revised estimate.	Expenditure. 1893–94. Budget estimate.	Expenditure. 1892–93. Actuals.
Rs.	Rs.	Rs.	Rs.				Rs.	Rs.	Rs.	Rs.
					IMPERIAL—*cont.*					
					Civil Works.					
					Original works	B	11,678	12,652	13,200	**15,580**
					Repairs	B	15,423	15,550	16,000	**14,180**
					Establishment	C	6,218	6,485	6,700	**6,844**
					Tools and plant	D	405	413	400	**446**
					Suspense		...	...	...	**...**
...	...	...	...		Total ...		33,724	35,100	36,300	**37,050**
					Deduct—					
					Expenditure in England		2	...	...	**3**
					Loss by exchange		2	...	...	**1**
...	...	...	...		Net outlay on Civil Works		33,720	35,100	36,300	**37,046**
3,16,489	2,72,000	2,82,400	2,99,728		Total, Imperial, Revenue and Expenditure.		17,22,093	17,08,100	18,08,800	**18,15,539**
					Capital Expenditure on Public Works not charged against Revenue.					
					Irrigation.					
					Gódávari delta system		2,541	5,090	...	**1,647**
					Kistna do.		3,81,845	3,84,185	4,71,000	**3,06,594**
					Cauvery do.		**— 1,845**	615	...	**...**
					Pennér anicut system		3,229	3,198	...	**69**
					Sangam do.		51,883	58,595	54,000	**18,716**
					Kurnool canal		**— 363**	...	...	**— 235**
...	...	...	...		Srívaikuntam		5,373	4,800	...	**...**
...	...	...	...		Barúr tank		456	...	...	**2,798**
...	...	...	...		Periyár project		13,14,108	12,93,517	11,75,000	**13,13,558**
...	...	...	...		Total ...	A	17,57,227	17,50,000	17,00,000	**16,43,147**
					Deduct—					
...	...	...	...		Outlay in England		484	...	...	**...**
...	...	...	...		Net outlay on Irrigation		17,56,743	17,50,000	17,00,000	**16,43,147**
...	...	...	...		Total, Capital Outlay on Public Works not charged against Revenue ...		17,56,743	17,50,000	17,00,000	**16,43,147**
					PROVINCIAL.					
					Minor Works and Navigation.					
					Works for which Capital and Revenue Accounts are kept.					
					Capital Outlay.					
...	...	...	...		Kalingaroyen channel		4,897	4,674	...	**...**
...	...	...	...		Poiney anicut		5,825	6,500	...	**5,868**
...	...	...	...		Cheyár anicut		1,13,265	1,15,022	...	**530**
...	...	...	...		Pálár anicut system		32,887	34,899	32,000	**14,360**
...	...	...	...		Pelandorai anicut system		131	122	...	**...**
...	...	...	...		Buckingham canal		1,62,664	1,60,648	1,61,000	**1,85,559**
...	...	...	...		Dondapad tank		37,741	41,005	68,000	**19,403**
...	...	...	...		Cumbum tank		...	...	...	**565**
...	...	...	...		Ganjám-Gopalpur canal		...	...	...	**294**
...	...	...	...		Sagiléru project		14,854	15,572	50,000	**43,157**
...	...	...	...		Shatiatope anicut system		13,349	15,757	14,500	**8,059**
...	...	...	...		Arkenkotta channel		1,102	1,082	..	**1,000**
...	...	...	...		Tirukkóyilúr anicut system		6,674	6,665	8,500	**9,225**
...	...	...	...		Patha Cuddapah tank supply channel ...		26,847	26,428	16,000	**24,722**
...	...	...	...		Thokapally project		1,022	...	...	**...**
...	...	...	...		Total ...		4,21,258	4,28,374	3,50,000	**3,12,742**

Revenue.				Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure.			
1892-93.	1893-94.						1893-94.			1892-93.
Actuals.	Budget estimate.	Revised estimate.	Actuals.				Actuals.	Revised estimate.	Budget estimate.	Actuals.
Rs.	Rs.	Rs.	Rs.				Rs.	Rs.	Rs.	Rs
					PROVINCIAL—*cont.*					
					MINOR WORKS AND NAVIGATION—*cont.*					
					Works for which Capital and Revenue Accounts are kept—cont.					
					Capital Outlay—*cont.*					
					Deduct—					
...	...	...	...		Credits to expenditure in England ...		...	...	...	...
...	...	...	...		Loss by exchange		...	...	...	...
...	...	...	...		Net Capital Outlay ...		4,21,258	4,28,374	3,50,000	3,12,742
					Revenue and Working Expenses.					
15	50	50	10		Chembrambakam tank		— 3,616	— 3,650	— 5,500	— 2,238
1,217	1,100	1,100	2,215		Pálár anicut system		44,177	47,997	55,500	72,846
89	200	200	292		Pelandorai anicut system		18,618	18,747	15,500	20,782
1,01,366	1,00,000	1,02,000	1,08,339		Buckingham canal		1,19,960	1,18,500	1,04,000	1,15,993
...	...	...	...		Chilka lake do.		836	1,107	600	903
12,332	12,200	12,200	12,249		Madras water-supply and irrigation extension project		3,192	3,178	...	7,744
1,078	1,500	1,500	1,170		Védáranniyam canal		2,998	2,925	6,000	3,980
476	450	450	786		Poiney anicut system		20,886	17,069	21,000	17,500
173	450	450	126		Cheyár do.		— 62,819	— 62,070	27,500	54,467
...	...	...	...		Cumbum tank		819	850	7,000	6,501
165	100	100	230		Shatiatope anicut system		10,147	10,298	13,000	14,566
35	20	20	51		Vriddhachalam anicut system		4,647	5,031	5,500	5,550
102	...	...	8		Mehmathur anicut system		6,455	6,580	3,700	15,098
4	...	...	...		Vallur anicut		1,184	1,230	600	1,527
834	40	40	548		Tirukkóyilúr anicut system		10,183	10,123	9,200	10,245
1,155	740	740	1,101		Lower Coleroon do.		25,770	25,348	23,000	27,582
203	800	800	223		Maradur anicut system		14,033	14,592	13,000	14,071
48	...	...	55		Thadapalli channel		4,366	4,635	3,700	3,143
...	...	...	1		Arkenkotta channel		1,033	1,470	2,700	3,608
381	350	350	518		Kalingaroyen channel		4,476	6,230	5,000	1,824
...	...	...	...		Ganjám-Gopalpur canal		12	...	...	49
1,19,673	1,18,000	1,20,000	1,27,922		Total ...		2,27,357	2,30,190	3,11,000	3,95,741
					Works for which Capital and Revenue Accounts are not kept.					
69	...	...	...		Anantapur district		...	1,12,182	1,14,180	38,118
1,180	...	...	862		Bellary do.		1,19,722			1,02,195
184	...	...	284		Chingleput do.		2,16,385	2,15,060	2,60,962	2,75,514
293	...	...	13		Coimbatore do.		21,143	30,305	36,652	41,916
79	...	...	2		Cuddapah do.		53,033	54,522	72,398	96,149
32	...	...	77		Ganjám do.		24,120	24,836	27,129	34,255
935	...	...	968		Gódávari do.		58,826	60,363	75,204	60,437
10	...	...	23		Kistna do.		56,203	52,042	74,542	54,047
21	...	...	...		Kurnool do.		28,074	27,858	19,961	87,297
122	...	...	— 9		Madura do.		1,42,791	1,48,145	1,67,854	1,84,452
...	...	...	...		Malabar do.		2,569	2,182	2,544	1,652
421	...	...	387		Nellore do.		1,54,934	1,57,593	1,41,274	1,75,285
538	...	...	303		North Arcot do.		1,03,868	1,12,703	1,58,162	2,28,955
...	...	...	...		Presidency do.		9,714	12,338	12,488	11,355
2,840	...	...	2,589		Salem do.		51,369	54,759	73,044	1,04,684
402	...	...	911		South Arcot do.		1,20,728	1,21,215	2,17,660	1,28,529
9	...	...	68		Tanjore do.		3,20,793	3,19,120	3,58,417	2,96,659
216	...	...	1,363		Tinnevelly do.		1,45,339	1,45,377	1,67,992	1,72,501
770	...	...	612		Trichinopoly do.		56,884	57,590	78,676	78,431
...	...	...	25		Vizagapatam do.		50,972	51,653	67,711	56,185
...	...	...	...		Periyár No. II		7,474	7,484	7,470	1,855
...	...	...	...		Reserve		...	*—24,675	54,380	...
8,121	12,000	18,000	8,478		Total ...		17,44,944	17,42,652	21,88,700	22,30,471

* Represents modification of grant to make the final grants accord with the figures of the revised estimate.

Revenue. 1892–93. Actuals.	Revenue. 1893–94. Budget estimate.	Revenue. 1893–94. Revised estimate.	Revenue. 1893–94. Actuals.	Reference to schedule.	Funds and Finance heads.	Reference to schedule.	Expenditure. 1893–94. Actuals.	Expenditure. 1893–94. Revised estimate.	Expenditure. 1893–94. Budget estimate.	Expenditure. 1892–93. Actuals.
Rs.	Rs.	Rs.	Rs.				Rs.	Rs.	Rs.	Rs.
					PROVINCIAL—*cont.*					
					MINOR WORKS AND NAVIGATION—*cont.*					
					Agricultural Works.					
					River conservancy	...	1,24,365	1,27,792	1,02,197	**1,35,384**
					River embankment	...	2,82,910	2,84,538	2,45,595	**2,40,511**
					Drainage	...	4,975	5,577	1,254	**15,957**
					Miscellaneous	...	824	877	1,254	**1,078**
					Reserve	...	...	...	...	...
32,654	25,000	32,000	43,894	...	Total ...	...	4,13,074	4,18,784	3,50,300	**3,92,930**
1,60,448	1,55,000	1,70,000	1,80,294	...	Total, Minor Works and Navigation ...	...	28,06,633	28,20,000	32,00,000	**33,31,884**
					Civil Works.					
					Original works	...	11,84,799	12,10,827	14,84,583	**12,45,882**
					Repairs	...	3,87,595	3,91,458	3,00,000	**3,15,825**
					Establishment	...	5,71,241	5,34,945	5,05,403	**5,08,221**
					Tools and plant	...	40,475	58,731	1,10,014	**1,41,938**
1,16,038	1,50,000	1,14,000	1,28,792	...	Suspense	...	1,07,774	74,039	...	**— 58,780**
2,76,486	3,05,000	2,84,000	3,09,086	...	Total, Civil Works ...	...	22,91,884	22,70,000	24,00,000	**21,53,086**
					Total, Provincial Revenue and Expenditure	...	50,98,517	50,90,000	56,00,000	**54,84,970**
					INCORPORATED LOCAL.					
					MINOR WORKS AND NAVIGATION.					
					Works for which Capital and Revenue Accounts are kept.					
					Revenue.					
					Extensions and Improvements.					
...	...	...	...		Thadapalli channel	...	...	...	...	**146**
					Works for which Capital and Revenue Accounts are not kept.					
					Bellary district	...	...	...	23,000	**13,769**
					Trichinopoly district	...	822	2,000	...	...
					Salem district	...	6,972	7,000	5,000	**4,963**
...	...	...	...		Total ...	...	7,794	9,000	28,000	**18,732**
...	...	...	...		Total, Minor Works and Navigation ...	...	7,794	9,000	28,000	**18,878**
					Civil Works.					
					Original works	...	13,109	5,781	...	**47,106**
					Repairs	...	22,322	23,174	23,700	**98,100**
					Establishment	...	12,405	5,694	4,000	**31,303**
					Tools and plant	...	3,897	4,351	300	**16,104**
6,012	2,000	8,000	7,220		Total ...	...	51,733	39,000	28,000	**1,92,613**
6,012	2,000	8,000	7,220		Total, Incorporated Local, Revenue and Expenditure ...	...	59,527	48,000	56,000	**2,11,491**
					EXCLUDED LOCAL FUNDS.					
					UNIVERSITY FEE FUND.					
					Civil Works.					
					Original works	...	**—1,132**	627	...	**3,948**
					Repairs	...	2,603	3,051	...	**2,302**
					Establishment	...	339	846	...	**1,437**
					Tools and plant	...	22	56	...	**93**
...	...	...	...		Total ...	...	1,832	4,580	...	**7,780**

Revenue.				Reference to schedule.	[Funds and Finance heads.	Reference to schedule.	Expenditure.			
1892-93.	1893-94.						1893-94.			1892-93.
Actuals.	Budget estimate.	Revised estimate.	Actuals.				Actuals.	Revised estimate.	Budget estimate.	Actuals.
Rs.	Rs.	Rs.	Rs.		EXCLUDED LOCAL FUNDS—*cont.*		Rs.	Rs.	Rs.	Rs.
					Port Fund.					
					Original Works		20,406	20,572	2,080	**15,734**
					Repairs		7,064	6,742	...	**4,363**
					Establishment...		4,043	4,126	479	**4,622**
					Tools and plant		225	227	31	**301**
...	...	...	...		Total ...		31,738	31,667	...	**25,020**
...	...	...	...		Total, Excluded Local Funds ...		33,570	36,247	2,590	**32,800**
					CONTRIBUTIONS.					
					Irrigation—Major Works.					
					Revenue and Working Expenses.					
					Cauvery delta system...		435	...	...	**1,260**
...	...	...	...		Total, Irrigation Major Works ...		435	...	...	**1,260**
					Minor Works and Navigation.					
					Works for which Capital and Revenue Accounts are not kept.					
					Kurnool	...	...	...	...	**608**
					Salem	...	184	...	...	**1,000**
					Madura	...	1,773	...	...	**13**
					Tinnevelly	...	2,515	...	...	**1,063**
					Malabar	...	...	...	...	**462**
					North Arcot	...	...	...	...	**1,806**
					Vizagapatam	...	2,402	...	...	**261**
					South Arcot	...	...	...	...	**50**
					Nellore	...	...	...	...	**427**
					Ganjám	...	145	...	...	...
					Trichinopoly	...	100	...	...	...
...	...	...	...		Total	...	7,119	...	...	**5,690**
					Agricultural Works.					
					Gódávari	...	364	...	...	...
...	...	...	...		Total, Minor Works and Navigation ...	...	7,483	...	...	**5,690**
...	...	...	...		Total, Contributions, Irrigation Branch ...	...	7,918	...	...	**6,950**
					Buildings and Roads Branch.					
					Original works	...	2,196	...	...	**5,636**
					Repairs	...	3,194	...	...	...
					Establishment	...	615	...	...	**1**
					Tools and plant	...	40	...	...	**2**
...	...	...	...		Total, Contributions, Buildings and Roads Branch ...	...	6,045	...	...	**5,639**
...	...	...	...		Grand Total, Contributions ...	...	13,963	...	...	**12,589**

IRRIGATION BRANCH. **MADRAS PRESIDENCY.**

SCHEDULE I.

Detailed Account of Revenue.

Finance Accounts for the year 1893–94.

Heads of account.	Actual Receipts.												Revised estimates.	Budget estimates.
	Water-rates.	Owners' rates.	Sale of water.	Water-supply of towns.	Plant-ations.	Other canal produce.	Water-power.	Naviga-tion.	Rent of buildings.	Fines.	Miscel-laneous.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.														
XXIX. Major Works—Direct Receipts.														
Gódávari delta system	..	..	..	..	6,598	10,419	..	1,01,691	232	13	2,325	1,21,278	1,20,000	1,10,000
Kistna do.	..	..	..	..	3,385	8,736	..	34,671	2,279	29	378	50,842	50,000	50,000
Pennér anicut system	..	..	..	1,364	..	558	..	..	..	..	..	558	800	800
Sangam do.	..	..	..	..	..	457	..	..	205	..	18	680	1,200	1,200
Cauvery delta system	..	..	..	..	1,233	978	..	..	71	..	12	2,294	4,880	4,880
Srivaikuntam anicut system	..	..	..	..	..	491	..	..	270	..	..	1,549	1,120	1,120
Kurnool canal	1,07,990	..	..	788	5,340	324	..	1,730	627	7	246	1,19,764	1,02,000	1,02,000
Barár project	..	..	..	3,500	..	..	..	..	..	..	34	34	..	..
Total	1,07,990	..	..	5,652	16,556	21,663	..	1,38,092	3,684	49	3,013	2,96,799	2,80,000	2,70,000
PROVINCIAL.														
XXX. Minor Works and Navigation.														
Works for which Capital and Revenue Accounts are kept.														
Chembrambakam tank system	..	..	..	..	..	10	..	..	..	..	..	10	50	50
Madras Water-supply and Irrigation Extension project	..	..	..	12,207	..	42	..	..	..	..	..	12,249	12,200	12,200
Pálár anicut system	..	..	..	..	237	1,928	..	..	..	..	50	2,215	1,100	1,100
Poiney do.	..	..	..	..	..	786	..	..	..	..	..	786	450	450
Cheyár do.	..	..	..	..	..	126	..	..	..	..	..	126	450	450
Pelandorai anicut system	..	..	..	..	11	281	..	..	..	..	..	292	200	200
Shatiatope do.	..	..	..	..	99	61	..	..	..	..	70	230	100	100
Vriddhachalam do.	..	..	..	..	9	42	..	..	..	..	..	51	20	20
Mahmathur do.	..	..	..	..	..	8	..	..	..	..	..	8	..	..
Tirukkóyilúr do.	..	..	..	..	502	30	..	..	..	..	16	548	40	40
Lower Coleroon anicut system	..	..	..	..	386	523	..	..	..	..	192	1,101	740	740
Maradur anicut system	..	..	..	..	..	223	..	..	..	..	..	223	800	800
Vallur anicut	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Buckingham canal	..	..	..	..	..	4,520	..	1,03,527	227	..	65	1,08,339	1,02,000	1,00,000
Védáranniyam canal	..	..	..	..	..	..	..	1,170	..	..	..	1,170	1,500	1,500
Thadapalli channel	..	..	..	..	..	55	..	..	..	..	..	55	..	..
Calingaroyen do.	..	..	..	..	..	518	..	..	..	..	..	518	350	350
Arkenkotta do.	..	..	..	..	..	1	..	..	..	..	..	1	..	..
Total	..	..	..	12,207	1,244	9,154	..	1,04,697	227	..	393	1,27,922	1,20,000	1,18,000
Works for which Capital and Revenue Accounts are not kept	..	..	..	..	377	6,689	..	728	298	..	386	8,478	18,000	12,000
Agricultural works	..	..	..	..	27,860	12,045	..	..	..	..	3,989	43,894	32,000	25,000
Grand Total	..	..	..	12,207	29,481	27,888	..	1,05,425	525	..	4,768	1,80,294	1,70,000	1,55,000

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

SCHEDULE II.

Detailed Account of Revenue.

Finance Accounts for the year 1893–94.

Heads of account.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Rent 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. Interest on capital.	Receipts from self-supporting Workshops. Net profits.	Tolls on roads.	Ferry receipts.	Unclaimed deposits.	Fines, refunds and miscellaneous.	Total.	Realised in Public Works Department.	Realised in Civil and Military Departments.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
XXXI. Imperial Military Works—							No details.							2,000	2,000	..
Budget estimate	..													2,400	2,400	..
Revised do.	..												8	2,729	2,729	..
Actuals	2,423	..	28	..	195	151	— 76	..	..	..	..	..				
XXXII. Imperial Civil Works—							No details.							..	..	..
Budget estimate	..													..	..	..
Revised do.	..													..	..	..
Actuals	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XXXII. Provincial Civil Works—														1,50,000	1,50,000	..
Budget estimate	57,300	8,600	..	36,200	2,800	9,900	2,800	..	3,100	200	..	2,100	27,000	1,14,000	1,14,000	..
Revised do.	..	..	..	..	..	..	..	..	..	..	..	..	..	1,28,792	1,28,792	..
Actuals	55,464	2,055	..	23,900	1,529	5,723	713	..	3,158	..	..	600	35,650			
XXXII. Incorporated Local Funds—														2,000	2,000	..
Budget estimate	..	..	..	..	1,360	50	..	..	..	..	..	..	590	8,000	8,000	..
Revised do.	..	..	..	..	..	..	..	..	..	..	..	..	..	7,220	7,220	..
Actuals	..	..	..	..	7,042	30	..	..	..	..	..	..	148			
Excluded Local Funds—							No details.							..	..	..
Budget estimate	..													..	..	..
Revised do.	..													..	..	..
Actuals	..	..	..	..	..	..	..	..	..	..	..	..	..			

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SCHEDULE A.

DETAILED ACCOUNTS OF EXPENDITURE.

Finance Accounts for the year 1893–94.

Heads of account.	New works.	Maintenance and repairs.	Establishment.	Tools and plant.	Profit and loss.	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.
IMPERIAL.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
FAMINE RELIEF AND INSURANCE.															
35. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.															
Rushikulya project	3,30,381	..	68,543	3,628	..	..	..	4,02,552	1,920	4,00,632	..	..	4,00,632	4,00,000	4,50,000
Total ..	3,30,381	..	68,543	3,628	..	..	..	4,02,552	1,920	4,00,632	..	..	4,00,632	4,00,000	4,50,000
42. MAJOR WORKS (WORKING EXPENSES).															
Imperial.															
Rushikulya project	..	7,920	1,822	44	..	..	..	9,786	..	9,786	..	..	9,786	10,544	12,350
Gódáveri delta system	21,399	2,14,815	1,92,649	35,712	..	326	..	4,64,901	..	4,64,901	..	..	4,64,901	4,57,483	5,02,000
Kistna do.	16,687	2,25,418	1,67,445	57,910	..	44	..	4,67,504	..	4,67,504	..	..	4,67,504	4,55,275	3,98,000
Cauvery do.	11,859	— 38,069	37,834	— 1,476	..	75	..	10,223	..	10,223	..	..	10,223	9,897	59,600
Srívaikuntam anicut system	2,200	8,291	8,632	— 78	..	10	..	19,055	..	19,055	..	..	19,055	20,450	16,760
Pennér do.	— 4,141	11,718	10,254	— 5	..	..	..	17,826	..	17,826	..	..	17,826	17,700	30,000
Sangam do.	5,300	20,625	15,442	— 34	..	..	..	41,333	..	41,333	..	..	41,333	45,358	43,000
Kurnool canal	5,916	93,510	30,696	2,350	..	955	..	1,33,427	..	1,33,427	..	..	1,33,427	1,28,992	1,17,000
Barúr tank	1,188	1,874	1,095	..	..	..	..	4,157	..	4,157	..	..	4,157	4,301	4,290
Reserve	..	..	..	..	..	..	..	..	..	..	..	..	..	..	22,000
Total ..	60,408	5,46,102	4,65,869	94,423	..	1,410	..	11,68,212	..	11,68,212	..	..	11,68,212	11,50,000	12,05,000
Contributions.															
Cauvery delta system	257	91	82	5	..	..	..	435	..	435	..	..	435	..	..
Total ..	257	91	82	5	..	..	..	435	..	435	..	..	435	..	..
43. MINOR WORKS AND NAVIGATION.															
PROVINCIAL.															
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.															
Capital.															
Pelandorai anicut system	131	..	..	..	..	..	..	131	..	131	..	..	131	122	..
Sagiler project	11,495	..	2,476	883	..	..	..	14,854	..	14,854	..	..	14,854	15,572	50,000
Dondapad tank project	30,684	..	7,057	..	..	..	..	37,741	..	37,741	..	..	37,741	41,005	68,000
Cumbum tank system	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Patha Cuddapah tank project	21,878	..	4,969	..	..	..	..	26,847	..	26,847	..	..	26,847	26,428	16,000
Pálár anicut system	26,737	..	6,150	..	..	..	..	32,887	..	32,887	..	..	32,887	34,899	32,000
Poiney do.	4,736	..	1,089	..	..	..	..	5,825	..	5,825	..	..	5,825	6,500	..
Tirukkóyilúr anicut system	5,426	..	1,248	..	..	..	..	6,674	..	6,674	..	..	6,674	6,665	8,500
Cheyár do.	92,152	..	21,113	..	..	..	..	1,13,265	..	1,13,265	..	..	1,13,265	1,15,022	..
Buckingham canal	1,32,911	..	30,324	464	..	..	..	1,63,699	1,035	1,62,664	..	..	1,62,664	1,60,648	1,61,000
Thokapally project	450	..	104	468	..	..	..	1,022	..	1,022	..	..	1,022	..	..
Shatiatope anicut system	10,854	..	2,495	..	..	..	..	13,349	..	13,349	..	..	13,349	15,757	14,500
Arkenkotta channel	896	..	206	..	..	..	..	1,102	..	1,102	..	..	1,102	1,082	..
Kalingaroyen channel	3,981	..	916	..	..	..	..	4,897	..	4,897	..	..	4,897	4,674	..
Total ..	3,42,331	..	78,147	1,815	..	..	..	4,22,293	1,035	4,21,258	..	..	4,21,258	4,28,374	3,50,000
Revenue.															
Chembrambakam tank system ..	— 2,276	— 577	— 654	— 109	..	..	..	— 3,616	..	— 3,616	..	..	— 3,616	— 3,650	— 5,500
Madras water-supply and irrigation extension project	— 3,553	5,160	1,595	— 10	..	..	..	3,192	..	3,192	..	..	3,192	3,178	..
Pálár anicut system	6,449	29,311	8,421	— 4	..	..	..	44,177	..	44,177	..	..	44,177	47,997	55,500
Poiney do.	2,428	14,495	3,963	..	..	..	..	20,886	..	20,886	..	..	20,886	17,069	21,000
Chilka lake canal	..	678	158	..	..	..	..	836	..	836	..	..	836	1,107	600
Cheyár anicut system	— 65,189	14,106	— 11,736	..	..	..	..	— 62,819	..	— 62,819	..	..	— 62,819	— 62,070	27,500
Cumbum tank	..	666	153	..	..	..	..	819	..	819	..	..	819	850	7,000
Pelandorai anicut system	1,199	13,950	3,471	— 2	..	..	..	18,618	..	18,618	..	..	18,618	18,747	15,500
Shatiatope do.	1,829	6,403	1,915	..	..	..	..	10,147	..	10,147	..	..	10,147	10,298	13,000
Vriddhachalam anicut system	750	3,026	871	..	..	..	..	4,647	..	4,647	..	..	4,647	5,031	5,500
Mehmathur do.	1,031	4,134	1,290	..	..	..	..	6,455	..	6,455	..	..	6,455	6,580	3,700
Vallur do.	..	964	220	..	..	..	..	1,184	..	1,184	..	..	1,184	1,230	600
Tirukkóyilúr do.	2,484	5,753	1,946	..	..	..	..	10,183	..	10,183	..	..	10,183	10,123	9,200
Lower Coleroon do.	3,517	17,520	4,733	..	..	..	..	25,770	..	25,770	..	..	25,770	25,348	23,000
Thadapalli do.	900	2,645	821	..	..	..	..	4,366	..	4,366	..	..	4,366	4,635	3,700
Arkenkotta channel	..	824	209	..	..	..	..	1,033	..	1,033	..	..	1,033	1,470	2,700
Marudur anicut system	2,000	9,391	2,642	..	..	..	..	14,033	..	14,033	..	..	14,033	14,592	13,000
Buckingham canal	5,408	80,067	30,125	4,312	..	48	..	1,19,960	..	1,19,960	..	..	1,19,960	1,18,500	1,04,000
Kalingaroyen channel	..	3,613	863	..	..	..	..	4,476	..	4,476	..	..	4,476	6,230	5,000
Védáranniyam canal	..	2,343	655	..	..	..	..	2,998	..	2,998	..	..	2,998	2,925	6,000
Ganjám-Gopalpur canal	..	12	..	..	..	..	..	12	..	12	..	..	12	..	..
Total ..	— 43,023	2,14,484	51,661	4,187	..	48	..	2,27,357	..	2,27,357	..	..	2,27,357	2,30,190	3,11,000

Heads of account.	New works.	Maintenance and repairs.	Establishment.	Tools and plant.	Profit and loss.	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.
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Bellary district	49,579	46,515	22,186	1,442	..	..	..	1,19,722	..	1,19,722	..	..	1,19,722	1,12,182	1,14,180
Chingleput do.	49,077	1,24,653	40,069	2,586	..	..	..	2,16,385	..	2,16,385	..	..	2,16,385	2,15,060	2,60,962
Coimbatore do.	6,891	10,247	3,760	245	..	..	..	21,143	..	21,143	..	..	21,143	30,305	36,652
Cuddapah do.	17,350	25,268	9,778	637	..	..	..	53,033	..	53,033	..	..	53,033	54,522	72,398
Ganjám do.	10,718	9,948	4,567	— 1,113	..	..	..	24,120	..	24,120	..	..	24,120	24,836	27,129
Gódávari do.	11,684	29,498	16,973	672	..	..	..	58,826	..	58,826	..	..	58,826	60,363	75,204
Kistna do.	16,496	19,198	19,980	532	..	..	..	56,206	..	56,206	..	..	56,206	52,042	74,542
Kurnool do.	24,664	— 1,838	4,927	321	..	..	..	28,074	..	28,074	..	..	28,074	27,858	19,961
Madura do.	60,547	41,906	38,251	2,087	..	..	..	1,42,791	..	1,42,791	..	..	1,42,791	1,48,145	1,67,854
Malabar do.	35	2,084	423	27	..	..	..	2,569	..	2,569	..	..	2,569	2,182	2,544
Nellore do.	53,659	58,753	41,222	1,300	..	..	..	1,54,934	..	1,54,934	..	..	1,54,934	1,57,593	1,41,274
North Arcot do.	35,174	46,399	21,058	1,237	..	..	..	1,03,868	..	1,03,868	..	..	1,03,868	1,12,703	1,58,162
Presidency do.	..	..	9,701	13	..	..	..	9,714	..	9,714	..	..	9,714	12,338	12,488
Salem do.	19,690	17,952	12,993	734	..	..	..	51,369	..	51,369	..	..	51,369	54,759	73,044
South Arcot do.	29,756	67,179	22,342	1,451	..	..	..	1,20,728	..	1,20,728	..	..	1,20,728	1,21,215	2,17,660
Tanjore do.	22,052	1,09,298	1,86,965	2,478	..	..	..	3,20,793	..	3,20,793	..	..	3,20,793	3,19,120	3,58,412
Tinnevelly do.	49,535	58,163	36,020	1,621	..	..	..	1,45,339	..	1,45,339	..	..	1,45,339	1,45,377	1,67,992
Trichinopoly do.	15,992	29,851	10,368	672	..	1	..	56,884	..	56,884	..	..	56,884	57,590	78,676
Vizagapatam do.	25,823	11,967	12,624	558	..	..	..	50,972	..	50,972	..	..	50,972	51,653	67,771
Periyár No. II	4,256	1,747	1,381	90	..	..	..	7,474	..	7,474	..	..	7,474	7,484	7,470
Reserve	..	..	..	..	..	..	..	..	..	..	..	..	..	— 24,675	54,380
Total	5,02,977	7,08,788	5,15,588	17,590	..	1	..	17,44,944	..	17,44,944	..	..	17,44,944	17,42,652	21,88,700
Contributions.															
Trichinopoly	..	100	..	..	..	..	..	100	..	100	..	..	100	..	..
Salem	20	159	5	..	..	..	..	184	..	184	..	..	184	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madura district	565	906	289	13	..	..	..	1,773	..	1,773	..	..	1,773	..	..
North Arcot district	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly do.	1,620	400	465	30	..	..	..	2,515	..	2,515	..	..	2,515	..	..
Vizagapatam do.	..	1,930	445	27	..	..	..	2,402	..	2,402	..	..	2,402	..	..
Ganjám do.	..	118	27	..	..	..	..	145	..	145	..	..	145	..	..
Total	2,205	3,613	1,231	70	..	..	..	7,119	..	7,119	..	..	7,119	..	..
AGRICULTURAL WORKS.															
River Conservancy.															
Vizagapatam district	..	203	46	3	..	..	..	252	..	252	..	..	252	..	..
	..	1,860	432	26	..	..	..	2,318	..	2,318	..	..	2,318	..	..

Cuddapah do.	302	1,895	428	31	..	..	..	2,656	..	2,656	..	..	2,656	..	..
Gódávari do.	..	24,379	5,919	340	..	..	..	30,638	..	30,638	..	..	30,638	..	..
Chingleput do.	..	538	123	7	..	..	..	668	..	668	..	..	668	..	..
Kistna do.	8	21,785	4,950	304	..	..	..	27,047	..	27,047	..	..	27,047	..	..
Nellore do.	33	716	161	10	..	11	..	931	..	931	..	..	931	..	..
North Arcot do.	..	348	81	5	..	..	..	434	..	434	..	..	434	..	..
Salem do.	140	721	55	12	..	..	..	928	..	928	..	..	928	..	..
South Arcot do.	..	2,607	596	36	..	..	..	3,239	..	3,239	..	..	3,239	..	..
Tanjore do.	2,035	33,357	7,569	493	..	..	..	43,454	..	43,454	..	..	43,454	..	..
Trichinopoly do.	..	9,362	2,308	130	..	..	..	11,800	..	11,800	..	..	11,800	..	..
Total	2,518	97,771	22,668	1,397	..	11	..	1,24,365	..	1,24,365	..	..	1,24,365	1,27,792	1,02,197
River Embankment.															
Rushikulya	937	1,592	534	35	..	..	..	3,098	..	3,098	..	..	3,098	..	..
Chingleput district	304	4,613	1,131	69	..	..	..	6,117	..	6,117	..	..	6,117	..	..
Coimbatore do.	782	3,151	914	55	..	..	..	4,902	..	4,902	..	..	4,902	..	..
Cuddapah do.	600	2,098	482	38	..	..	..	3,218	..	3,218	..	..	3,218	..	..
Ganjám do.	2	1,003	230	14	..	..	..	1,249	..	1,249	..	..	1,249	..	..
Gódavari do.	52,719	27,471	19,471	1,116	..	..	..	1,00,777	..	1,00,777	..	..	1,00,777	..	..
Kistna do.	322	16,336	3,791	232	..	..	..	20,711	..	20,711	..	..	20,711	..	..
Nellore do.	324	5,727	1,305	84	..	..	..	7,440	..	7,440	..	..	7,440	..	..
South Arcot do.	5,484	10,627	3,685	224	..	..	..	20,020	..	20,020	..	..	20,020	..	..
Tanjore do.	18,579	33,767	11,194	729	..	106	..	64,375	..	64,375	..	..	64,375	..	..
Tinnevelly do.	4,522	4,997	1,343	133	..	..	..	10,995	..	10,995	..	..	10,995	..	..
Trichinopoly do.	7,806	17,874	6,333	357	..	..	..	32,370	..	32,370	..	..	32,370	..	..
Vizagapatam do.	3,497	2,649	1,406	86	..	..	..	7,638	..	7,638	..	..	7,638	..	..
Total	95,878	1,31,935	51,819	3,172	..	106	..	2,82,910	..	2,82,910	..	..	2,82,910	2,84,538	2,45,595
Drainages.															
Nellore	2,042	..	440	29	..	..	..	2,511	..	2,511	..	..	2,511	..	..
Tanjore district	354	600	204	13	..	..	..	1,171	..	1,171	..	..	1,171	..	..
Trichinopoly district	26	1,000	253	14	..	..	..	1,293	..	1,293	..	..	1,293	..	..
Total	2,422	1,600	897	56	..	..	..	4,975	..	4,975	..	..	4,975	5,577	1,254
Miscellaneous.															
Coimbatore district	662	..	153	9	..	..	..	824	..	824	..	..	824	..	..
Total	662	..	153	9	..	..	..	824	..	824	..	..	824	877	1,254
Reserve	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total, Agricultural works	1,01,480	2,31,306	75,537	4,634	..	117	..	4,13,074	..	4,13,074	..	..	4,13,074	4,18,784	3,50,300
Contributions.															
Gódávari	364	..	..	..	..	..	..	364	..	364	..	..	364	..	..

Detailed account of Expenditure—*cont.*

Heads of account.	New works.	Maintenance and repairs.	Establishment.	Tools and plant.	Profit and loss.	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.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LOCAL.															
IRRIGATION CESS.															
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.															
Revenue.															
Thadapalle channel	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.															
Bellary district	.. 822	..	..	..	..	..	..	.. 822	..	.. 822	..	..	.. 822	2,000	23,000
Trichinopoly district	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem do.	5,998	974	..	..	..	..	..	6,972	..	6,972	..	..	6,972	7,000	5,000
Total ..	6,820	974	..	..	..	..	..	7,794	..	7,794	..	..	7,794	9,000	28,000
CAPITAL EXPENDITURE ON PUBLIC WORKS (NOT CHARGED AGAINST REVENUE).															
49. *Irrigation Works.*															
Gódávari delta system ..	2,090	..	451	..	..	..	..	2,541	..	2,541	..	..	2,541	5,090	..
Kistna do. ..	3,06,292	..	68,847	7,706	..	..	..	3,81,845	..	3,81,845	..	..	3,81,845	3,84,185	4,71,000
Pennér do. ..	2,625	..	604	..	..	..	..	3,229	..	3,229	..	..	3,229	3,198	..
Sangam do. ..	42,408	..	9,625	— 150	..	..	..	51,883	..	51,883	..	..	51,883	68,595	64,000
Kurnool canal	.. 371	..	.. 85	..	..	..	..	.. 456	.. 363	.. 456	..	..	— 363	..	..
Bárúr tank	..	..	..	..	..	..	..	..	..	..	..	..	456	..	..
Periyár project	10,10,227	..	2,31,020	74,601	..	..	807	13,16,655	2,547	13,14,108	484	..	13,13,624	12,93,517	11,75,000
Cauvery delta system ..	— 1,500	..	— 345	..	..	..	..	— 1,845	..	— 1,845	..	..	— 1,845	615	..
Srivaikuntam anicut system ..	4,369	..	1,004	..	..	..	..	5,373	..	5,373	..	..	5,373	4,800	..
Total ..	13,65,882	..	3,11,291	82,157	..	..	807	17,60,137	2,910	17,57,227	484	..	17,56,743	17,50,000	17,00,000

IRRIGATION BRANCH. **MADRAS PRESIDENCY.**

SCHEDULE A (*a*).

DETAIL OF CHARGES FOR ESTABLISHMENTS.

Finance Accounts for the year 1893–94.

Particulars.	Charges. Amount.	Charges. Total.	Revised estimate.	Budget estimate.	Remarks.
Special Establishment.	Rs.	Rs.	Rs.	Rs.	
Establishment for investigation of Kistna upland project—					
Upper subordinates	1,437	..	..	..	
Petty and office	846	..	..	..	
Accountants	..	..	..	..	
Travelling allowances	142	..	..	..	
Contingencies	..	..	..	..	
Total ..	..	2,425	2,500	1,000	
Establishment for Tank Restoration Scheme—					
Engineers	11,059	..	..	..	
Upper subordinates	19,915	..	..	..	
Lower subordinates, petty and office ..	24,031	..	..	..	
Travelling allowances	4,989	..	..	..	
Contingencies	1,617	..	..	..	
Total ..	..	61,611	78,883	79,507	
Total, Special Establishment ..	..	64,036	81,383	80,507	
Percentage Charges.					
Share of Public Works establishment at 23 per cent. on "Works and Repairs" excluding land charges—					
Famine relief and insurance	..	68,543	70,024	80,407	
Major Works (Working expenses)	(*a*) ..	1,34,531	1,33,206	1,40,191	
Minor Works and Navigation	..	4,65,038	4,66,620	4,62,329	
Capital expenditure on Public Works not charged against Revenue	..	3,11,291	3,06,833	2,96,698	
Share of Public Works establishment at 10 per cent. of direct receipts—					
Major Works (Working expenses)	..	18,901	18,700	17,700	
Minor Works and Navigation	..	18,029	17,000	15,500	
Share of Public Works establishment at 6 per cent. on Revenue due to Major Irrigation Works realized in Civil department after deducting old Irrigation Revenue and excluding the share of enhanced Land Revenue	..	3,12,437	3,27,054	3,49,494	
Share of Public Works establishment at 6 per cent. on old Irrigation Revenue due to Productive Public Works chargeable to Minor Works and Navigation	..	1,73,830	1,73,820	1,73,820	
Total ..	..	15,02,600	15,13,257	15,36,139	

(*a*) Includes Rs. 1,518, being the establishment charges by the Telegraph department on account of dismantled telegraph line along the Kurnool canal—*vide* G.O., No. 602 I., dated 11th July 1893.

1502600
64036
1566636

134531
18901
312437
465869

465038
18029
173830
64036
720933

Detailed account of Expenditure—*cont.*

Heads of account.	New works.	Maintenance and repairs.	Establishment.	Tools and plant.	Profit and loss.	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.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LOCAL.															
IRRIGATION CESS.															
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.															
Revenue.															
Thadapalle channel	..	..	..	..	..	..	..	..	..	..	..	..	..	..	23,000
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.															
Bellary district	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,000
Trichinopoly district	822	..	..	..	..	..	..	822	..	822	..	..	822	2,000	..
Salem do.	5,998	974	..	..	..	..	..	6,972	..	6,972	..	..	6,972	7,000	5,000
Total ..	6,820	974	..	..	..	..	..	7,794	..	7,794	..	..	7,794	9,000	28,000
CAPITAL EXPENDITURE ON PUBLIC WORKS (NOT CHARGED AGAINST REVENUE).															
49. *Irrigation Works.*															
Gódávari delta system ..	2,090	..	451	..	..	..	..	2,541	..	2,541	..	..	2,541	5,090	4,71,000
Kistna do. ..	3,06,292	..	68,847	7,706	..	..	..	3,81,845	..	3,81,845	..	..	3,81,845	3,84,185	..
Pennér do. ..	2,625	..	604	..	..	..	..	3,229	..	3,229	..	..	3,229	3,198	54,000
Sangam do. ..	42,408	..	9,625	— 150	..	..	..	51,883	363	51,883	..	..	51,883	58,595	..
Kurnool canal	..	..	..	..	..	..	..	..	363	— 363	..	..	— 363	..	..
Bárúr tank	371	..	85	..	..	..	..	456	..	456	484	..	456	..	..
Periyár project	10,10,227	..	2,31,020	74,601	..	..	807	13,16,655	2,547	13,14,108	..	..	13,13,024	12,93,517	11,75,000
Cauvery delta system ..	— 1,500	..	— 345	..	..	..	..	— 1,845	..	— 1,845	..	..	— 1,845	615	..
Srivaikuntam anicut system ..	4,369	..	1,004	..	..	..	..	5,373	..	5,373	..	..	5,373	4,800	..
Total ..	13,65,882	..	3,11,291	82,157	..	..	807	17,60,137	2,910	17,57,227	484	..	17,56,743	17,50,000	17,00,000

IRRIGATION BRANCH. **MADRAS PRESIDENCY.**

SCHEDULE A (*a*).

DETAIL OF CHARGES FOR ESTABLISHMENTS.

Finance Accounts for the year 1893–94.

Particulars.	Charges. Amount.	Charges. Total.	Revised estimate.	Budget estimate.	Remarks.
Special Establishment.	Rs.	Rs.	Rs.	Rs.	
Establishment for investigation of Kistna upland project—					
Upper subordinates	1,437	..	..	..	
Petty and office	846	..	..	..	
Accountants	..	..	..	..	
Travelling allowances	142	..	..	..	
Contingencies	..	..	..	..	
Total ..	..	2,425	2,500	1,000	
Establishment for Tank Restoration Scheme—					
Engineers	11,059	..	..	..	
Upper subordinates	19,915	..	..	..	
Lower subordinates, petty and office ..	24,031	..	..	..	
Travelling allowances	4,989	..	..	..	
Contingencies	1,617	..	..	..	
Total ..	..	61,611	78,883	79,507	
Total, Special Establishment ..	..	64,036	81,383	80,507	
Percentage Charges.					
Share of Public Works establishment at 23 per cent. on "Works and Repairs" excluding land charges—					
Famine relief and insurance	..	68,543	70,024	80,407	
Major Works (Working expenses)	(*a*) ..	1,34,531	1,33,206	1,40,191	
Minor Works and Navigation	..	4,65,038	4,66,620	4,62,329	
Capital expenditure on Public Works not charged against Revenue	..	3,11,291	3,06,833	2,96,698	
Share of Public Works establishment at 10 per cent. of direct receipts—					
Major Works (Working expenses)	..	18,901	18,700	17,700	
Minor Works and Navigation	..	18,029	17,000	15,500	
Share of Public Works establishment at 6 per cent. on Revenue due to Major Irrigation Works realized in Civil department after deducting old Irrigation Revenue and excluding the share of enhanced Land Revenue	..	3,12,437	3,27,054	3,49,494	
Share of Public Works establishment at 6 per cent. on old Irrigation Revenue due to Productive Public Works chargeable to Minor Works and Navigation	..	1,73,830	1,73,820	1,73,820	
Total ..	..	15,02,600	15,13,257	15,36,139	

(*a*) Includes Rs. 1,518, being the establishment charges by the Telegraph department on account of dismantled telegraph line along the Kurnool canal—*vide* G.O., No. 602 I., dated 11th July 1893.

IRRIGATION BRANCH. **MADRAS PRESIDENCY.**

SCHEDULE A (*b*).

Detail of Charges for Tools and Plant.

Finance Accounts for the year 1893–94.

Funds, Finance heads and projects.	Navigation plant.	Mill plant.	Railway plant and rolling stock.	Miscellaneous.	Repairs and carriage.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.						
FAMINE RELIEF AND INSURANCE.						
35. Construction of Protective Irrigation Works.						
Rushikulya project	..	..	..	422	3,206	3,628
42. Major Works (Working Expenses).						
Gódávari delta system	1,843	..	..	282	33,587	35,712
Kistna do.	190	..	..	7,732	49,988	57,910
Cauvery do.	..	..	..	— 1,534	58	— 1,476
Srívaikuntam anicut system	..	..	..	— 78	..	— 78
Pennér anicut system	..	..	..	— 5	..	— 5
Sangam do.	..	..	..	— 57	23	— 34
Kurnool canal	..	..	..	— 347	2,697	2,350
Rushikulya	..	..	..	..	44	44
Total ..	2,033	..	..	5,993	86,397	94,423
PROVINCIAL.						
IRRIGATION.						
43. Minor Works and Navigation.						
Works for which Capital and Revenue Accounts are kept.						
Capital.						
Sagiléru project	..	..	..	883	..	883
Buckingham canal	..	..	..	464	..	464
Thokapalli project	..	..	..	468	..	468
Total ..	..	..	..	1,815	..	1,815
Revenue.						
Chembrambakam tank	..	..	..	— 109	..	— 109
Pálár anicut system	..	..	..	— 4	..	— 4
Pelandorai anicut system	..	..	..	— 2	..	— 2
Buckingham canal	..	..	..	362	3,950	4,312
Madras water-supply and irrigation extension project	..	..	..	— 10	..	— 10
Total ..	..	..	..	237	3,950	4,187
Works for which Capital and Revenue Accounts are not kept.						
Periyár No. II	..	..	..	90	..	90
Bellary district	..	..	..	1,442	..	1,442
Chingleput do.	..	..	..	2,586	..	2,586
Coimbatore do.	..	..	..	245	..	245
Cuddapah do.	..	..	..	637	..	637
Ganjám do.	..	..	..	— 1,113	..	— 1,113
Gódávari do.	..	..	..	672	..	672
Kistna do.	..	..	..	532	..	532
Kurnool do.	..	..	..	321	..	321
Madura do.	..	..	..	2,087	..	2,087
Malabar do.	..	..	..	27	..	27
Nellore do.	..	..	..	1,300	..	1,300
North Arcot do.	..	..	..	1,237	..	1,237
Presidency do.	..	..	..	13	..	13
Salem do.	..	..	..	734	..	734
South Arcot do.	..	..	..	1,451	..	1,451
Tanjore do.	..	..	..	2,478	..	2,478
Tinnevelly do.	..	..	..	1,621	..	1,621
Trichinopoly do.	..	..	..	672	..	672
Vizagapatam do.	..	..	..	558	..	558
Total ..	..	..	..	17,590	..	17,590

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

Funds, Finance heads and projects.	Navigation plant.	Mill plant.	Railway plant and rolling stock.	Miscellaneous.	Repairs and carriage.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL—*cont.*						
IRRIGATION—*cont.*						
Agricultural Works.						
River Conservancy.						
Chingleput district	..	..	..	7	..	7
Coimbatore do.	..	..	..	26	..	26
Cuddapah do.	..	..	..	31	..	31
Gódávari do.	..	..	..	340	..	340
Kistna do.	..	..	..	304	..	304
Nellore do.	..	..	..	10	..	10
North Arcot do.	..	..	..	5	..	5
Salem do.	..	..	..	12	..	12
South Arcot do.	..	..	..	36	..	36
Tanjore do.	..	..	..	493	..	493
Trichinopoly do.	..	..	..	130	..	30
Vizagapatam do.	..	..	..	3	..	3
Total ..	..	..	..	1,397	..	1,397
River Embankment.						
Bushikulya	..	..	..	35	..	35
Chingleput district	..	..	..	69	..	69
Cuddapah do.	..	..	..	38	..	38
Ganjám do.	..	..	..	14	..	14
Gódávari do.	..	..	..	1,116	..	1,116
Kistna do.	..	..	..	232	..	232
Nellore do.	..	..	..	84	..	84
Coimbatore do.	..	..	..	55	..	55
South Arcot do.	..	..	..	224	..	224
Tanjore do.	..	..	..	729	..	729
Tinnevelly do.	..	..	..	133	..	133
Trichinopoly do.	..	..	..	357	..	357
Vizagapatam do.	..	..	..	86	..	86
Total ..	..	..	..	3,172	..	3,172
Drainages.						
Nellore district	..	..	..	29	..	29
Trichinopoly district	..	..	..	14	..	14
Tanjore do.	..	..	..	13	..	13
Total ..	..	..	..	56	..	56
Miscellaneous.						
Coimbatore district	..	..	..	9	..	9
Total ..	..	..	..	9	..	9
Total, Agricultural Works ..	..	..	..	4,634	..	4,634
Total, 43. Minor Works and Navigation—Provincial ..	..	..	..	24,276	3,950	28,226
49. Irrigation Works.						
Capital Expenditure on Public Works not charged against Revenue.						
Gódávari delta system	..	..	..	..	..	..
Kistna do.	6,148	..	1,558	..	..	7,706
Sangam anicut system	..	..	..	— 150	..	— 150
Periyár project	..	..	..	56,078	18,523	74,601
Total ..	6,148	..	1,558	55,928	18,523	82,157
Grand Total, Tools and Plant. Special ..	8,181	..	1,558	65,739	1,12,076	1,87,554
Grand Total, Tools and Plant. Percentage ..	..	..	..	20,880	..	20,880
Grand Total, Tools and Plant. Total ..	8,181	..	1,558	86,619	1,12,076	2,08,434

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

SCHEDULE B.

Detailed Account of Expenditure.

Finance Accounts for the year 1893–94.

Heads.	Works.			Repairs.		
	Actuals.	Revised estimate.	Budget estimate.	Actuals.	Revised estimate.	Budget estimate.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
44. Military Works.						
Accommodation for troops—						
European	..	..	..	..	..	..
New buildings including subsidiary, auxiliary and hospital accommodation—						
In the plains	..	..	..	..	..	..
In the hills	6,564	..	6,008	..	..	..
Improvements to existing buildings—						
In the plains	..	..	..	..	..	..
In the hills	1,722	..	2,100	23,358	..	..
Buildings for officers—						
In the plains	..	..	..	..	..	..
In the hills	13,837	..	10,388	1,129	..	..
Temporary accommodation—				838	..	..
In the plains	..	..	..	..	..	..
In the hills	..	..	..	..	..	..
Native—						
Buildings for Artillery	..	..	..	..	..	..
Do. for Cavalry	..	..	..	..	..	..
Do. for Infantry	..	..	..	..	..	..
Rest-houses	3,191	..	..	148	..	..
Ordnance buildings	15	..	..	176	..	..
Commissariat buildings	..	..	..	198	..	..
Staff and miscellaneous	5,718	..	3,704	2,826	..	..
Studs	145	..	..	9,417	..	..
Roads to hill stations or lines of military communications	..	..	..	..	..	..
General cantonment works	..	..	..	6,520	..	..
Fortifications	21,318	..	20,000	— 226	..	..
Dockyard or Naval buildings	..	..	..	1,403	..	..
Rents of buildings or compensation for quarters	..	..	..	..	..	..
Allotments for minor works and repairs	..	..	6,000	5,051	..	..
	..	..	..	..	..	50,000
Grand Total	52,510	53,075	48,200	50,838	50,547	50,000
Deduct—						
Expenditure in England	..	..	..	..	..	..
Loss by exchange	..	..	..	..	..	..
Remainder	52,510	53,075	48,200	50,838	50,547	50,000
Deduct—						
Outlay from contributions	* 1,099	..	..	..	..	..
Net Total, Military Works	51,411	53,075	48,200	50,838	50,547	50,000
45. Civil Works.						
Civil Buildings—						
Forest	..	..	..	..	..	..
Customs	..	..	..	..	..	..
Salt	1,352	..	8,900	87	..	..
Opium	..	..	..	..	..	..
Mint	..	..	..	..	..	..
Post office	5,122	..	..	10,925	..	..
Telegraph	5,204	..	4,300	4,411	..	..
Allotment for minor works and repairs	..	..	..	..	..	16,000
Total, Civil Buildings	11,678	12,652	13,200	15,423	15,500	16,000
Deduct—						
Outlay from contributions	..	..	..	..	..	..
Remainder—						
By Executive Engineers	11,678	12,652	13,200	15,423	15,500	16,000
By Civil officers	..	..	..	..	..	..
Total, Civil Works, Imperial	11,678	12,652	13,200	15,423	15,500	16,000
Deduct—						
Expenditure in England	— 2	..	..	..	..	..
Loss by exchange	— 2	..	..	..	..	..
Net Total, Civil Works, Imperial	11,674	12,652	13,200	15,423	15,500	16,000

* Building for officers in the plains, Rs. 1,099.

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

Heads.	Works.			Repairs.		
	Actuals.	Revised estimate.	Budget estimate.	Actuals.	Revised estimate.	Budget estimate.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45. Civil Works.						
Civil Buildings—						
Administration—						
Land Revenue	3,41,369	..	2,59,492	20,423	..	..
Excise and Customs	7,132	..	..	2,108	..	..
Residences for Local Governments	22,009	..	10,000	36,393	..	..
Secretariat offices	14,487	..	..	3,709	..	..
Finance and Currency	4,300	..	4,690	2,432	..	..
Board of Revenue	506	..	..	757	..	..
Political Agencies	195	..	..	55	..	..
Stamps and Stationery	40,772	..	40,000	..	..	..
Minor Departments—						
Museums	54	..	..	3,251	..	..
Monuments and antiquities	5,894	..	..	827	..	..
Law and Justice	97,554	..	1,50,904	3,737	..	..
Ecclesiastical—						
Churches	2,364	..	..	12,148	..	..
Burial-grounds	6,505	..	..	3,759	..	..
Jails	1,24,048	..	78,153	12,498	..	..
Police	76,698	..	1,28,285	6,605	..	..
Educational	2,01,557	..	1,56,100	14,696	..	..
Medical	10,503	..	1,26,710	21,352	..	..
Miscellaneous—						
Public Works buildings	54,145	..	6,100	55,464	..	..
Registration	51,913	..	40,610	1,507	..	..
Miscellaneous	3,753	..	5,000	11,538	..	..
Printing	6,597	..	..	2,663	..	..
Marine	..	..	..	..	..	..
Forest	1,200	..	..	..	..	..
Allotment for minor works and repairs	..	..	3,91,707	..	..	1,65,760
Total	10,73,555	10,87,367	13,97,751	2,15,922	2,21,823	1,65,760
Deduct—Outlay from Contributions	* — 966	..	..	† 1,513	..	..
Net Total, Civil Buildings	10,74,521	10,87,367	13,97,751	2,14,409	2,21,823	1,65,760
Communications—						
Metalled and bridged roads	1,05,701	..	72,332	1,55,309	..	..
Raised, bridged and unmetalled roads	..	..	..	..	..	..
District roads, unmetalled and unraised	..	..	..	..	..	..
Village roads	..	..	..	..	..	..
Boat, bridges and ferries	..	..	..	..	..	..
Accommodation for travellers	..	..	..	..	..	..
Arboriculture	..	..	..	..	..	..
Allotment for minor works and repairs	..	..	10,000	..	..	1,18,940
Total	1,05,701	1,18,007	82,332	1,55,309	1,50,400	1,18,940
Deduct—Outlay from Contributions	..	..	..	..	..	..
Net Total, Communications	1,05,701	1,18,007	82,332	1,55,309	1,50,400	1,18,940
Miscellaneous Public Improvements—						
Improvements to town	4,577	..	..	17,365	..	..
Paving and streets	..	..	..	..	..	..
Water-supply	..	1	..	..	..	..
Sewage and drainage	..	..	..	512	..	..
Harbours	..	..	..	..	..	..
Mines (Collieries)	..	..	..	..	..	..
Miscellaneous	..	..	..	..	..	..
Allotment for minor works and repairs	..	..	4,500	..	..	15,300
Total	4,578	5,453	4,500	17,877	19,235	15,300
Deduct—Outlay from Contributions	‡ 1	..	..	..	..	..
Net Total, Miscellaneous Public Improvements	4,577	5,453	4,500	17,877	19,235	15,300
Grand Total, Civil Works	11,84,799	12,10,827	14,84,583	3,87,595	3,91,458	3,00,000
INCORPORATED LOCAL FUNDS.						
45. Civil Works.						
Civil Buildings—						
Miscellaneous	8,274	1,426	..	..	..	..

* Churches .. .. Rs. 42
Educational .. .. — 2,096
Miscellaneous 1,088
Total .. — 966

† Miscellaneous .. .. .. Rs. 1,513

‡ Water-supply 1

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.
INCORPORATED LOCAL FUNDS—*cont.*						
45. Civil Works—*cont.*						
Communications—						
Metalled and bridged roads	1,477	..	..	13,817	..	..
Navigable canals	..	..	..	6,808	..	..
District roads	458	..	..	1,643	..	..
Boat, bridges and ferries	2,956	..	..	..	..	..
Accommodation for travellers	..	..	..	..	..	..
Allotment for minor works and repairs	..	..	..	..	..	23,700
Total, Communications	4,891	4,170	..	22,268	23,174	23,700
Deduct—Outlay from Contributions	* 191	..	..	..	..	..
Net Total, Communications	4,700	4,170	..	22,268	23,174	23,700
Miscellaneous Public Improvements—						
Town buildings	..	..	..	..	..	..
Water-supply	..	..	..	54	..	..
Sewage and drainage	..	..	..	..	..	..
Allotment for minor works and repairs	135	..	..	..	..	..
Total, Miscellaneous Public Improvements	135	185	..	54	..	..
Grand Total, Incorporated Local Funds, Civil Works	13,109	5,781	..	22,322	23,174	23,700
EXCLUDED LOCAL FUNDS.						
University Fee Fund.						
Civil Works.						
Civil Buildings—						
Educational	2,351	..	..	4,605	..	..
Miscellaneous	— 1,612	..	..	— 321	..	..
Allotment for minor works and repairs	..	..	..	..	..	..
Total, Civil Buildings	739	627	..	4,284	3,051	..
PORT FUND.						
Civil Buildings—						
Miscellaneous	171	..	..	617	..	..
Allotment for minor works and repairs	..	..	..	..	..	..
Total, Civil Buildings	171	..	..	617	..	..
	910	..	..	4,901	..	..
Miscellaneous Public Improvements—						
Harbour	15,521	..	2,080	2,921	..	..
Lighting	3,726	..	..	1,454	..	..
Sewage and drainage	..	..	..	..	..	..
Miscellaneous	988	..	..	2,072	..	..
Allotment for minor works and repairs	..	..	..	..	..	..
Total, Miscellaneous Public Improvements	20,235	20,572	2,080	6,447	6,742	..
Total, Excluded Local Funds	21,145	21,199	2,080	11,348	9,793	..
Deduct—Outlay from Contributions	† 1,871	..	..	‡ 1,681	..	..
Net Total, Excluded Local Funds	19,274	21,199	2,080	9,667	9,793	..
Contributions.						
Imperial Military Works.						
Buildings for officers—						
In the plains	1,099	..	..	..	..	..
Improvements to existing buildings—						
In the plains	..	..	..	..	..	..
Staff and miscellaneous	..	..	..	..	..	..
Total, Imperial Military Works	1,099	..	..	..	..	..

* Metalled and bridged roads Rs. 191.

† Excuded Local—University fee fund, Educational, Rs. 1,871.

‡ Excluded Local—University fee fund, Educational, Rs. 1,681.

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 Civil Works.						
Civil Buildings—						
Ecclesiastical—						
Churches	42	..	..	..	..	..
Police	..	..	..	..	..	..
Educational	— 2,096	..	..	..	..	..
Medical	..	..	..	..	..	..
Miscellaneous	1,088	..	..	1,513	..	..
Total, Civil Buildings	— 966	..	..	1,513	..	..
Minor Department—						
Museums—						
Monuments and antiquities	..	..	..	..	..	..
Communications—						
Metalled and bridged roads	..	..	..	..	..	..
Miscellaneous Public Improvements—						
Water-supply	1	..	..	..	..	..
Total, Miscellaneous Public Improvements	1	..	..	..	..	..
Total, Provincial Civil Works	— 965	..	..	1,513	..	..
Incorporated Local Funds.						
Communications—						
Metalled and bridged roads	191	..	..	..	..	..
EXCLUDED LOCAL FUNDS.						
University Fee Fund.						
Civil Works.						
Civil Buildings—						
Educational	1,871	..	..	1,681	..	..
Total, Contributions	2,196	..	..	3,194	..	..

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

SCHEDULE D.

EXPENDITURE ON TOOLS AND PLANT.

Finance Accounts for the year 1893–94.

Particulars.	Charges. Amount.	Charges. Total.	Revised estimate.	Budget estimate.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
New Supplies.				
Surveying and mathematical instruments ...	7,784	...	...	...
Machinery including navigation plant ...	12,603	...	...	...
Tools	26,712	...	...	...
Plant	99	...	...	...
Office furniture	1,957	...	...	...
Camp equipage	746	...	...	...
Live stock	...	...	...	...
Miscellaneous	— 264	...	..	...
Total, New Supplies ...	49,637	49,637	92,789	1,39,857
Repairs and carriage	17,223	17,223	...	...
Total ...	66,860	66,860	92,789	1,39,857
Add—Charges incurred in other departments	182	182	...	...
Total ...	67,042	67,042	92,789	1,39,857
Deduct—Amount chargeable to other departments	...	...	...	...
Total, Charges for Tools and Plant—Provincial	67,042	67,042	92,789	1,39,857

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.
Imperial, Military works	1,02,249	35,885	66,364	1½%	(a) 996
Do. Civil works	27,101	162	26,939	1½%	(a) 405
Provincial, Civil works	15,72,394	...	15,72,394	...	40,475
Irrigation	43,68,910	29,76,910	13,92,000	...	20,880
Local Incorporated, Civil works ...	35,431	18,162	17,269	1½%	(a) 260
Do. do. Special, ...	...	...	...	...	3,637
Excluded Local Funds	28,941	12,632	16,309	1½%	247
Contribution works	11,920	3,655	8,265	1½%	(b) 115
Other works	...	...	...	...	27
Total ...	61,58,913	30,47,406	31,11,507	...	67,042

(a) Small differences between the amounts actually adjusted and those arrived at at 1½ per cent. on works and repairs represents fraction of a rupee omitted in the details. RS.

(b) Contributions as shown in the Finance Accounts at (pages 9, 12 and 14) 113

Add—Charges on account of tools and plant on outlay of Rs. 117 for work carried out by the Public Works Department on behalf of the Cuddapah municipality in previous year but brought to account in current year 2

Total .. 115

PUBLIC WORKS DEPARTMENT. **MADRAS PRESIDENCY.**

SCHEDULE G.

Balances on the books of the Examiner, Public Works Accounts, Madras, at the end of the official year 1893–94.

Debits. Total 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 Capital and Revenue Accounts are not kept.	Capital Expenditure on Public Works not charged against Revenue—49. Irrigation works.	Ledger heads.	Credits. Buildings and Roads Branch.	Irrigation Branch.	Total credits.
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.	RS. A. P.	*Affecting charge to Grant.*	RS. A. P.	RS. A. P.	RS. A. P.
..	..	..	..	..	..	..	..	..	..	..	Stock purchases ..	5,626 0 8	..	5,626 0 8
434 15 11	..	..	..	434 15 11	..	..	..	..	..	..	Stock sales	..	..	..
5,61,379 2 4	..	..	..	5,61,379 2 4	..	..	..	..	..	..	Stock or stores ..	..	..	..
811 4 7	..	..	..	4 0 0	..	..	..	..	..	807 4 7	London stores ..	..	..	..
890 7 0	..	..	..	890 7 0	..	..	..	..	..	..	London invoices ..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	Manufactures ..	..	..	..
9,837 14 4	..	..	..	9,837 14 4	..	..	..	..	..	..	Workshops manufacturing accounts ..	..	..	..
13,957 2 7	..	..	..	13,957 2 7	..	..	..	..	..	..	Miscellaneous advances.	..	..	..
5,87,310 14 9	..	..	..	5,86,503 10 2	..	..	..	..	..	807 4 7	Total ..	5,626 0 8	..	5,626 0 8
				+ 95,349 9 3						807 4 7	Increase or Decrease of suspense balances in 1893-94	—12,424 4 11	..	..
											Not affecting Grant.			
44,419 7 8				44,419 7 8	..	..	..	..	..	..	Cash	..	..	..
..	..	..	..	..	..	..	..	..	..	..	Tuccavi advances ..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	Deposits	50,978 0 5	..	50,978 0 5
..	..	..	..	..	..	..	..	..	..	..	Fines	..	..	..
..	..	..	..	..	..	..	..	..	..	..	Civil Engineers' Provident Fund	..	..	..
..	..	..	..	..	..	..	..	..	..	..	Government ..	5,74,319 0 9	807 4 7	5,75,126 5 4
..	..	..	..	..	..	..	..	..	..	..	Total ..	6,25,297 1 2	807 4 7	6,26,104 5 9
44,419 7 8	..	..	..	44,419 7 8	..	..	..	..	..	..	Grand Total ..	..	..	6,31,730 6 5
6,31,730 6 5	..	..	..	..	..	..	..	..	..	..				

	Amount of unpaid cheques on 31st March 1894. RS. A. P.
NOTE.—Buildings and Roads Branch	4,11,954 14 4
Irrigation Branch	..
Total ..	4,11,954 14 4

	RS. A. P.
Amount at credit of ordinary deposits ..	50,978 0 5
Deduct expenditure in excess of contribution from Native States for	..
Balance ..	50,978 0 5

Certified that the balances under the several suspense heads have been audited in accordance with the rules in force and that all irregularities remaining unremedied at the end of the year have been brought to notice in the report on the Finance Accounts; also that the cash balance shown in the foregoing schedule is the sum of the cash balances, including imprests, of disbursing officers as verified from their cash balance statements.

(Signed) I. S. SHERLOCK-HUBBARD,
Examiner, Public Works Accounts.

MADRAS.
6th Nov. 1894.