

(1) Number of Pages.....12  
 (2) Date of repair.....1-12-65  
 (3) Initials of the Referencer.....*Me*

# MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

*Revenue* DEPARTMENT

|          |                        |       |
|----------|------------------------|-------|
| G.O. No. | 103                    | Press |
| B.P. No. |                        | Mis.  |
| Dated    | <i>17</i><br>19-1-1873 | 196 . |

*Not to be folded or roughly handled*

103

*Proceedings of the Madras Government, Public Works Department,  
10th January 1873.*

Read the following papers :—

No. 172. Proceedings of the Government of India, Public Works Department, (Account—General,) dated Simla, 30th September 1872, Nos. 841—2 A.—G.:—

*Orders on the Madras Appropriation Account for 1871-72.*

Read the following—

*Note by Lieut.-Colonel P. P. L. O'CONNELL, R.E., Officiating Accountant-General, Public Works Department, on the Madras Appropriation Account for 1871-72, No. 1,564 G, dated Simla, 5th September 1872.*

The total Ordinary Imperial Grant assigned to Madras for 1871-72, rs.  
 excluding Railways, was ... .. 29,57,640  
 Against which the outlay has been ... .. 24,27,967  
 Leaving a short expenditure of ... .. 5,29,673

The following abstract in which the grants and outlay of the year are exhibited by heads of service will show the heads under which the short outlay has occurred :—

|                                                                | Grant.    | Outlay.   | Short outlay. | Excess. |
|----------------------------------------------------------------|-----------|-----------|---------------|---------|
|                                                                | rs.       | rs.       | rs.           | rs.     |
| <i>Military—</i>                                               |           |           |               |         |
| Works ... ..                                                   | 2,20,000  | 2,10,667  | 9,333         | ...     |
| Repairs ... ..                                                 | 2,20,000  | 2,23,485  | ...           | 3,485   |
|                                                                | 4,40,000  | 4,34,152  | 5,848         | ...     |
| <i>Agricultural, Ordinary—</i>                                 |           |           |               |         |
| Works ... ..                                                   | 2,94,200  | 2,38,317  | 55,883        | ...     |
| Repairs ... ..                                                 | 12,00,000 | 11,22,500 | 77,500        | ...     |
| State outlay on Guaranteed Irrigation Works ... ..             | 55,800    | 12,176    | 43,624        | ...     |
|                                                                | 15,50,000 | 13,72,993 | 1,77,007      | ...     |
| <i>Other Services—</i>                                         |           |           |               |         |
| Civil Buildings { Works ... ..                                 | 1,36,000  | 32,310    | 1,03,690      | ...     |
| { Repairs ... ..                                               | 4,000     | 2,855     | 1,145         | ...     |
| Establishment ... ..                                           | 8,40,000  | 5,89,994  | 2,50,006      | ...     |
| Tools and Plant ... ..                                         | 70,000    | 61,779    | 8,221         | ...     |
| Profit and Loss ... ..                                         | ...       | 3,513     | ...           | 3,513   |
| London (Invoices) ... ..                                       | ...       | 33,647    | ...           | 33,647  |
|                                                                | 10,50,000 | 7,24,078  | 3,25,922      | ...     |
| Total ... ..                                                   | 30,40,000 | 25,31,223 | 5,08,777      | ...     |
| Less reduction in grant by transfers to other Provinces ... .. | 27,000    |           |               |         |
| Do. for expenditure in England ... ..                          | 55,360    |           |               |         |
|                                                                | 82,360    | ...       | ...           | ...     |
| Less reduction in outlay for decrease in stock ... ..          | 7,321     |           |               |         |
| For outlay in England ... ..                                   | 95,935    |           |               |         |
|                                                                | ...       | 1,03,256  | ...           | ...     |
|                                                                | 29,57,640 | 24,27,967 | 5,29,673      | ...     |

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Thus it will be seen that the short outlay has occurred chiefly under the following heads:—

*Original Works—*

|                               | RS.      |
|-------------------------------|----------|
| Civil Buildings ... ..        | 1,03,690 |
| Agricultural, Ordinary ... .. | 1,77,007 |
| Establishment ... ..          | 2,50,006 |

2. Under Original Works, Civil Buildings, the short outlay is chiefly due to the grant of Rupees 1 lakh\* for Telegraph Office at Madras not having been utilised owing to the plans and estimates for the building not having been submitted and sanctioned.

3. Under Agricultural, Ordinary, the short outlay of 1½ lakhs falls under the following heads:—

|                                                    | RS.      |
|----------------------------------------------------|----------|
| Works ... ..                                       | 55,883   |
| Repairs ... ..                                     | 77,500   |
| State outlay on Guaranteed Irrigation Works ... .. | 43,624   |
| Total...                                           | 1,77,007 |

Under works the short outlay is distributed over the grants for several works, of which the following are the chief:—

|                                                                                                                                                                           | Grant.   | Outlay.  | Short outlay. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|---------------|
|                                                                                                                                                                           | RS.      | RS.      | RS.           |
| Channel with subsidiary works for the better supply of Bud-dour and Alloor land, Kistna Improvement to the supply-channel, and constructing a dam across the Polai ... .. | 25,000   | 19,021   | 5,979         |
| Chembrumbaukum Tank Project ... ..                                                                                                                                        | 11,650   | 5,650    | 6,000         |
| Minor Works ... ..                                                                                                                                                        | 66,500   | 33,948   | 32,552        |
| Other Works ... ..                                                                                                                                                        | 1,75,000 | 55,685   | 1,19,315      |
|                                                                                                                                                                           | 16,050   | 15,787   | 263           |
| <i>Deduct outlay on works not provided for in Budget.</i>                                                                                                                 | 2,94,200 | 1,30,091 | 1,64,109      |
| Madras Water-supply Project ... .. Rs. 80,994                                                                                                                             |          |          |               |
| Other Works ... .. „ 27,232                                                                                                                                               |          |          |               |
|                                                                                                                                                                           |          | 1,08,226 | 1,08,226      |
| Total...                                                                                                                                                                  | 2,94,200 | 2,38,317 | 55,883        |

The cause of the short outlay requires explanation.

4. The short outlay of Rupees ¾ lakhs on Agricultural repairs is ascribed to the following causes:—

|                                                                                                                                             | RS.    |
|---------------------------------------------------------------------------------------------------------------------------------------------|--------|
| Short outlay due to late allotments and to savings in estimates, specially those for the maintenance of canals ... ..                       | 10,799 |
| Short outlay due to presence of water in the canals, scarcity, late sanctions to estimates, and late allotments ... ..                      | 20,121 |
| Short outlay due to changes amongst Range Officers and Taluq Overseers ... ..                                                               | 8,718  |
| Short outlay due to unwillingness of villagers to undertake works, and to delays in the completion of works commenced by such agency ... .. | 13,875 |

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5. However satisfactory this explanation of the short outlay may be, it is necessary to note that year by year the expenditure on Agricultural repairs falls short of the allotment assigned for the purpose, notwithstanding the representations made by the Government of Madras as to the insufficiency of that allotment. On this point reference is solicited to the following abstract showing the grants and outlay for Agricultural repairs for 1867-68:—

|                | Grant.    | Outlay.     | Short outlay. |                                           |
|----------------|-----------|-------------|---------------|-------------------------------------------|
|                | RS.       | RS.         | RS.           |                                           |
| 1867-68 ... .. | 10,75,000 | * 10,00,418 | 74,582        | * Excludes outlay on famine relief works. |
| 1868-69 ... .. | 10,75,030 | * 10,16,257 | 58,743        |                                           |
| 1869-70 ... .. | 10,94,344 | 10,72,519   | 21,825        |                                           |
| 1870-71 ... .. | 12,00,000 | 11,36,486   | 63,514        |                                           |
| 1871-72 ... .. | 12,00,000 | 11,22,500   | 77,500        |                                           |

6. The short outlay of Rupees 43,624 against the grant for State outlay on Guaranteed Irrigation Works, Madras, is chiefly due to the abolition during the year, as suggested by the Government of India, of the appointment of Consulting Engineer for Guaranteed Irrigation Works.

7. Under Establishment the deficient charge is Rupees 2½ lakhs. This is due not to savings in establishment caused by abolition of appointments, or to vacancies, but to a re-adjustment of the charges between Imperial, Provincial, and Local Funds.

8. On this point I may observe that while in previous years Local Funds were debited with only 10 per cent. for Establishment for outlay on works and repairs chargeable to those funds in the present year, the debit was, at the suggestion of the Government of India, and with the sanction of the Government of Madras, made in the ratio of the outlay incurred. In like manner Provincial Funds were charged for Establishment on the same principle, the debit in this case being based on the orders of the Government of India. The result was that the debits to the several funds were as follows as compared with the Budget provision:—

|                                | Budget provision. | Debit.    | DIFFERENCE. |          |
|--------------------------------|-------------------|-----------|-------------|----------|
|                                |                   |           | More.       | Less.    |
|                                | RS.               | RS.       | RS.         | RS.      |
| Imperial, Extraordinary ... .. | 2,63,000          | 1,97,131  | ...         | 65,869   |
| Do. Ordinary ... ..            | 8,40,000          | 5,89,994  | ...         | 2,50,006 |
| Provincial ... ..              | 1,63,660          | 1,81,191  | 17,531      | ...      |
| Local Funds ... ..             | 7,17,050          | 9,60,923  | 2,43,873    | ...      |
| Total...                       | 19,83,710         | 19,29,239 | ...         | ...      |

9. The debit to Local Funds especially has, it will be seen, been considerably in excess of the Budget provision. But that the debit is only a proper

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proportion of the total charge for Establishment will be seen from the following table:—

|                                | Debit for<br>Establish-<br>ment. | Outlay<br>on Works<br>and Re-<br>pairs. | Percent-<br>age. |
|--------------------------------|----------------------------------|-----------------------------------------|------------------|
|                                | RS.                              | RS.                                     |                  |
| Imperial, Extraordinary ... .. | 1,97,131                         | 5,63,857                                | 35               |
| Do. Ordinary ... ..            | 5,89,994                         | 18,30,133                               | 32               |
| Provincial ... ..              | 1,81,191                         | 6,60,219                                | 27               |
| Local ... ..                   | 9,60,923                         | 31,65,967                               | 30               |
| Total...                       | 19,29,239                        | 62,20,176                               | 31               |

The charge against Imperial, Extraordinary, is, it will be seen, proportionately higher than the charge against the other funds. This is due to the amount under the former, including an item of Rupees 58,891 for Survey Establishment which, under the orders of the Government of India, was allowed to be debited to Loan Funds. Excluding this amount, the percentage is reduced to 24.

10. Referring now to the Extraordinary grant for Irrigation Works, the results are as follows:—

|                     | Works.    | Establish-<br>ment. | Plant. | Total.    |
|---------------------|-----------|---------------------|--------|-----------|
|                     | RS.       | RS.                 | RS.    | RS.       |
| Grant ... ..        | 15,75,000 | 2,00,000            | 20,000 | 17,95,000 |
| Outlay ... ..       | 5,63,857  | 1,97,131            | 6,532  | 7,67,520  |
| Short outlay ... .. | 10,11,143 | 2,869               | 13,468 | 10,27,480 |

Thus it will be seen that about two-thirds of the grant for Extraordinary Irrigation Works has remained unutilized. An abstract of the explanation furnished by the Controller shows that it is due to the following causes:—

|                                                                                                   | Grant    | Outlay. | Short<br>outlay. |
|---------------------------------------------------------------------------------------------------|----------|---------|------------------|
|                                                                                                   | RS.      | RS.     | RS.              |
| <i>Short outlay due to want of sanctioned plans and estimates.</i>                                |          |         |                  |
| 1.—Rooskoolia Project ... ..                                                                      | 50,000   | ...     | 50,000           |
| 2.—Cauvery and Vennaur Head-works ... ..                                                          | 1,50,000 | ...     | 1,50,000         |
| 3.—Perryaur Project ... ..                                                                        | 1,00,000 | ...     | 1,00,000         |
| <i>Short charge against grant caused by the outlay having been debited to the ordinary grant.</i> |          |         |                  |
| 4.—Madras Water-supply Project ... ..                                                             | 1,00,000 | ...     | 1,00,000         |
| <i>Short outlay occasioned by delay in sanction to estimates.</i>                                 |          |         |                  |
| 5.—Extension of irrigation in Western Delta of Godavery... ..                                     | 3,00,000 | 63,995  | 2,36,005         |
| 6.—Do. of do. in Eastern Delta ... ..                                                             | 2,00,000 | 95,233  | 1,04,767         |

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10th January 1873.*

|                                                                                                                                                                                                        | Grant.    | Outlay.  | Short<br>outlay. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|------------------|
| <i>Short outlay occasioned by carelessness in drawing up contracts, general laxity in laying out and super-<br/>vising works, and neglect in issuing instructions<br/>for guidance of contractors.</i> |           |          |                  |
| 7.—Anicut across the Vellaur ... ..                                                                                                                                                                    | 1,00,000  | 34,254   | 65,746           |
| <i>Short outlay due to imprisonment of contractors.</i>                                                                                                                                                |           |          |                  |
| 8.—Streeviguntum Anicut Project ... ..                                                                                                                                                                 | 1,75,000  | 98,949   | 76,746           |
| Other works ... ..                                                                                                                                                                                     | 4,00,000  | 2,71,426 | 1,28,574         |
| Total...                                                                                                                                                                                               | 15,75,000 | 5,63,857 | 10,11,143        |

I may add that the Government of Madras reported the probability of the short outlay during the year.

11. Under Establishment, Extraordinary, it will be seen that the grants and outlay are in accord, although the grant for works has been considerably under-spent. The agreement is due to the debit to Loan Funds under the sanction\* of the Government of India of the charges, aggregating Rupees 58,891, for Survey Establishment noted in the margin.†

12. The entire expenditure during the year on Extraordinary Irrigation Works may be thus summarised:—

| OUTLAY OF 1871-72.                                   |                                      |                                 |          |                     |        |          |
|------------------------------------------------------|--------------------------------------|---------------------------------|----------|---------------------|--------|----------|
|                                                      | Amount of<br>sanctioned<br>Estimate. | Outlay to<br>end of<br>1871-72. | Works.   | Establish-<br>ment. | Plant. | Total.   |
|                                                      | RS.                                  | RS.                             | RS.      | RS.                 | RS.    | RS.      |
| Works in the Delta of the<br>Godavery ... ..         | 23,85,440                            | 4,81,839                        | 1,59,228 | 37,986              | 5,968  | 2,03,182 |
| Do. Kistna ... ..                                    | 13,79,333                            | 9,35,456                        | 83,309   | 24,422              | 341    | 1,03,072 |
| Do. Pennair ... ..                                   | 4,20,060                             | 3,35,333                        | 80,000   | 8,835               | 30     | 88,865   |
| Palandorai Anicut across the<br>Vellaur River ... .. | 1,98,235                             | 71,087                          | 34,254   | 7,108               | 193    | 41,555   |
| Regulating works in the Tan-<br>jore District ... .. | 2,15,290                             | 1,47,267                        | 1,03,854 | 14,242              | ...    | 1,18,096 |
| Anicut across the Tambra-<br>poorney river ... ..    | 8,31,600                             | 6,57,044                        | 98,949   | 23,393              | ...    | 1,22,342 |
| Investigating Perryaur Pro-<br>ject ... ..           | ...                                  | ...                             | 4,263    | ...                 | ...    | 4,263    |
| Surveys ... ..                                       | ...                                  | ...                             | ...      | 58,891              | ...    | 58,891   |
| Establishment under Direc-<br>tion and Account... .. | ...                                  | ...                             | ...      | 22,254              | ...    | 22,254   |
| Total...                                             | ...                                  | ...                             | 5,63,857 | 1,97,131            | 6,532  | 7,67,520 |

I may add that the charges for Direction and Account and the Surveys ought properly to be distributed by projects. The Controller has been directed to have this done.

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10th January 1873.*

proportion of the total charge for Establishment will be seen from the following table:—

|                                | Debit for<br>Establish-<br>ment. | Outlay<br>on Works<br>and Re-<br>pairs. | Percent-<br>age. |
|--------------------------------|----------------------------------|-----------------------------------------|------------------|
|                                | RS.                              | RS.                                     |                  |
| Imperial, Extraordinary ... .. | 1,97,131                         | 5,63,857                                | 35               |
| Do. Ordinary ... ..            | 5,89,994                         | 18,30,133                               | 32               |
| Provincial ... ..              | 1,81,191                         | 6,60,219                                | 27               |
| Local ... ..                   | 9,60,923                         | 31,65,967                               | 30               |
| Total...                       | 19,29,239                        | 62,20,176                               | 31               |

The charge against Imperial, Extraordinary, is, it will be seen, proportionately higher than the charge against the other funds. This is due to the amount under the former, including an item of Rupees 58,891 for Survey Establishment which, under the orders of the Government of India, was allowed to be debited to Loan Funds. Excluding this amount, the percentage is reduced to 24.

10. Referring now to the Extraordinary grant for Irrigation Works, the results are as follows:—

|                     | Works.    | Establish-<br>ment. | Plant. | Total.    |
|---------------------|-----------|---------------------|--------|-----------|
|                     | RS.       | RS.                 | RS.    | RS.       |
| Grant ... ..        | 15,75,000 | 2,00,000            | 20,000 | 17,95,000 |
| Outlay ... ..       | 5,63,857  | 1,97,131            | 6,532  | 7,67,520  |
| Short outlay ... .. | 10,11,143 | 2,869               | 13,468 | 10,27,480 |

Thus it will be seen that about two-thirds of the grant for Extraordinary Irrigation Works has remained unutilized. An abstract of the explanation furnished by the Controller shows that it is due to the following causes:—

|                                                                                                   | Grant.   | Outlay. | Short<br>outlay. |
|---------------------------------------------------------------------------------------------------|----------|---------|------------------|
|                                                                                                   | RS.      | RS.     | RS.              |
| <i>Short outlay due to want of sanctioned plans and estimates.</i>                                |          |         |                  |
| 1.—Rooskoolia Project ... ..                                                                      | 50,000   | ...     | 50,000           |
| 2.—Cauvery and Vennaur Head-works ... ..                                                          | 1,50,000 | ...     | 1,50,000         |
| 3.—Perryaur Project ... ..                                                                        | 1,00,000 | ...     | 1,00,000         |
| <i>Short charge against grant caused by the outlay having been debited to the ordinary grant.</i> |          |         |                  |
| 4.—Madras Water-supply Project ... ..                                                             | 1,00,000 | ...     | 1,00,000         |
| <i>Short outlay occasioned by delay in sanction to estimates.</i>                                 |          |         |                  |
| 5.—Extension of irrigation in Western Delta of Godavery... ..                                     | 3,00,000 | 63,995  | 2,36,005         |
| 6.— Do. of do. in Eastern Delta ... ..                                                            | 2,00,000 | 95,233  | 1,04,767         |

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|                                                                                                                                                                                                        | Grant.    | Outlay.  | Short<br>outlay. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|------------------|
| <i>Short outlay occasioned by carelessness in drawing up contracts, general laxity in laying out and super-<br/>vising works, and neglect in issuing instructions<br/>for guidance of contractors.</i> |           |          |                  |
| 7.—Anicut across the Vellaur ... ..                                                                                                                                                                    | 1,00,000  | 34,254   | 65,746           |
| <i>Short outlay due to imprisonment of contractors.</i>                                                                                                                                                |           |          |                  |
| 8.—Streeviguntum Anicut Project ... ..                                                                                                                                                                 | 1,75,000  | 98,949   | 76,051           |
| Other works ... ..                                                                                                                                                                                     | 4,00,000  | 2,71,426 | 1,28,574         |
| Total...                                                                                                                                                                                               | 15,75,000 | 5,63,857 | 10,11,143        |

I may add that the Government of Madras reported the probability of the short outlay during the year.

11. Under Establishment, Extraordinary, it will be seen that the grants and

\* No. 55 A—G, dated 21st December 1871,  
survey for Rooskoolia Project.  
No. 529 A—G, dated 18th August 1871.

† Surveys for Godavery Delta Works.  
Do. for Unnumella Tank.  
Do. for Kistna Delta Works.  
Do. for Perryaur Works.  
Do. for Tambrapoorney.

outlay are in accord, although the grant for works has been considerably under-spent. The agreement is due to the debit to Loan Funds under the sanction\* of the Government of India of the charges, aggregating Rupees 58,891, for Survey Establishment noted in the margin.†

12. The entire expenditure during the year on Extraordinary Irrigation Works may be thus summarised:—

| OUTLAY OF 1871-72.                                    |                                      |                                 |          |                     |        |          |
|-------------------------------------------------------|--------------------------------------|---------------------------------|----------|---------------------|--------|----------|
|                                                       | Amount of<br>sanctioned<br>Estimate. | Outlay to<br>end of<br>1871-72. | Works.   | Establish-<br>ment. | Plant. | Total.   |
|                                                       | RS.                                  | RS.                             | RS.      | RS.                 | RS.    | RS.      |
| Works in the Delta of the<br>Godavery ... ..          | 23,85,440                            | 4,81,839                        | 1,59,228 | 37,986              | 5,968  | 2,03,182 |
| Do. Kistna ... ..                                     | 13,79,333                            | 9,35,456                        | 83,309   | 24,422              | 341    | 1,08,072 |
| Do. Pennair ... ..                                    | 4,20,060                             | 3,35,333                        | 80,000   | 8,835               | 30     | 88,865   |
| Palandorai Anicut across the<br>Vellaur River ... ..  | 1,98,235                             | 71,087                          | 34,254   | 7,108               | 193    | 41,555   |
| Regulating works in the Tan-<br>jore District ... ..  | 2,15,290                             | 1,47,267                        | 1,03,854 | 14,242              | ...    | 1,18,096 |
| Anicut across the Tambrap-<br>poorney river ... ..    | 8,31,600                             | 6,57,044                        | 98,949   | 23,393              | ...    | 1,22,342 |
| Investigating Perryaur Pro-<br>ject ... ..            | ...                                  | ...                             | 4,263    | ...                 | ...    | 4,263    |
| Surveys ... ..                                        | ...                                  | ...                             | ...      | 58,891              | ...    | 58,891   |
| Establishment under Direc-<br>tion and Account ... .. | ...                                  | ...                             | ...      | 22,254              | ...    | 22,254   |
| Total...                                              | ...                                  | ...                             | 5,63,857 | 1,97,131            | 6,532  | 7,67,520 |

I may add that the charges for Direction and Account and the Surveys ought properly to be distributed by projects. The Controller has been directed to have this done.

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10th January 1873.*

19. The chief works completed during the year are as follows :—

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10th January 1873.*

22. The *direct* receipts from Irrigation Revenue during 1871-72 in Madras have been as follows:—

|                                             |     |          |
|---------------------------------------------|-----|----------|
| cultural, namely :—                         |     | RS.      |
| Works ...                                   | ... | 55,883   |
| Repairs ...                                 | ... | 77,500   |
| State outlay on Guaranteed Irrigation works | ... | 43,624   |
| Total ..                                    |     | 1,77,007 |

2. As regards the short outlay on repairs, the Government of India would be glad to receive an explanation as to the particular causes which have led to the allotment for that head of service having been underspent for a series of years. On this point attention is invited to the particulars given in paragraph 5 of the Note by the Accountant-General.

3. The balance of the short outlay against the Ordinary Imperial grant is satisfactorily explained in the Note on the Appropriation Account.

4. The particulars now furnished explain to a certain extent the cause of the large balance of Rupees 10,27,483 of the Extraordinary grant for Irrigation Works not having been spent. On this subject the attention of the Government of Madras should be drawn to the remarks contained in Public Works Department letter No. 625 I, dated 30th July 1872.

5. A separate communication will be addressed to the Government of Madras regarding the charges for compensation in lieu of house-rent referred to in paragraph 17 of the Note by the Accountant-General.

ORDER.—Ordered, that this Resolution be communicated to the Government of Madras for information and guidance, and to the Financial Department for information.

(Signed) C. H. DICKENS, Colonel, R.E.,

(Signed) C. H. DICKENS, Colonel, R.E.,  
Secretary to the Government of India.

(Signed) B. E. BACON, Colonel,  
In charge of the P. W. Dept. at the Presidency.

*Treasury Note*  
*H-135*

Govt. of Madras.  
PUBLIC WORKS.

To

THE CHIEF ENGINEER FOR IRRIGATION.

Ac., &c., &c.

Dated January 10th.

Recd. *u* *17<sup>th</sup>* Encl.

G. O., 10th January 1873, No. 89.

*AS*  
JANUARY.

Nos. 172-173

Madras Appropriation Account for  
1871-72.—Passing orders on the Resolution  
of the Government of India on the Madras  
Appropriation Account for 1871-72, and  
on the Note by the Chief Engineer for  
Irrigation explaining the cause of short  
expenditure on Agricultural Repairs.

*H-1030*  
*Comd. to the Per.*

*17<sup>th</sup> Jan 1873*

*13 Feb 1873 of Dec 1872*