

(1) Number of Pages.....14
(2) Date of repair.....30. 4 -66
(3) Initials of the Referencer.....

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

.....Rev.....DEPARTMENT

G.O. No.	178	Press
B.P. No.		Mis.
Dated	28. 11 -1873.	196 .

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*Proceedings of the Madras Government, Public Works Department,
13th November 1873.*

No. 193. Read the following letter from T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 30th September 1873, No. 4,062:—

I HAVE the honour to submit two Reports on the Annual Appropriation and Outlay Accounts relating the one to the "Buildings and Roads" Branch and the other to the "Irrigation" Branch of the Public Works Department of the Madras Presidency for the year 1872-73.

2. The Schedules, etc., are in the Press, and will be forwarded when ready.

3. The Reports on "Provincial" and "Local Fund" Outlay will be submitted in due course.

REPORT ON THE APPROPRIATION AND OUTLAY ACCOUNT OF THE PUBLIC WORKS
DEPARTMENT, MADRAS PRESIDENCY, FOR THE YEAR 1872-73.

IMPERIAL ORDINARY PUBLIC WORKS.

* THE entire Budget grant for the years 1872-73 under the above service was Rupees 7,50,000, which was increased by subsequent grants in March 1873 to Rupees 8,02,000; the addition of Rupees

52,000 comprising provision of funds for Civil Buildings and Establishments as shown in the margin.

2. The outlay from the total grant of Rupees 8,02,000 amounted to Rupees 7,69,011, and deducting therefrom the

items particularized in the margin, the remainder, viz., Rupees 7,07,865, represents expenditure incurred in India.

Heads of Service.	Budget grant.	Final grant at end of year.	Outlay.	Outlay more than final grant.	Unspent balance of final grant.
	RS.	RS.	RS.	RS.	RS.
Military ... { Original Works.	2,80,000	2,53,564	2,81,121	30,557	...
... { Repairs	2,20,000	2,42,436	2,43,069	633	...
Civil Build- { Original Works.	65,500	1,02,394	47,760	...	54,634
ings ... { Repairs	4,500	5,606	3,396	...	2,210
Establishment ...	1,68,000	1,82,300	1,39,730 Mily.	...	28,714
			13,556 Civil		
Tools and Plant ...	12,000	16,000	20,888 Mily.	6,914	...
			2,026 Civil		
Profit and Loss ...	...	...	14,465	14,465	...
Total...	7,50,000	8,02,000	7,69,011	52,569	85,558
Less decrease of stock ...	...	...	—2,880	...	...
Less decrease in London In-voices Ordinary.	...	...	—33,486	...	...
			—36,366	...	36,366
Total...	7,50,000	8,02,000	7,32,615	52,569	1,21,924
Less reduction in grant ...	1,250	5,250	...	5,250	...
Less expenditure in England.	...	...	24,780	...	24,780
Net grant for, and outlay in India.	7,48,750	7,96,750	7,07,865	57,819	1,46,704
				88,885	

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3. The gross outlay of Rupees 7,69,011 fell short of the grant by Rupees 32,989, as shown in the foregoing statement; the causes of variation between final grants and outlay under the several heads are as follow:—

ORIGINAL WORKS.

	RS.
Military ... { Original Grant ...	2,80,000
Final Grant ...	2,53,564
Outlay ...	2,84,121
Excess outlay...	30,557

The difference between the grants has been occasioned by transfers to supplement grants for Repairs, Military, and Tools and Plant (London supplies).

5. The excess outlay is due chiefly to the non-provision of a specific allotment for the Snider Ammunition Factory at St. Thomas' Mount, on which an expenditure of Rupees 47,000 was incurred in anticipation of sanction to an additional assignment of one lac of rupees for Military Works, for which application was made to the Government of India. The assignment however was not sanctioned; but authority was conveyed in G. O., No. 978, dated 28th March 1873, to consider any excess expenditure as if covered by appropriation. Large differences between final grants for, and outlay on, works are explained in Part III. in the column of remarks.

	RS.
Civil Buildings ... { Original grant ...	65,500
Final grant ...	1,02,394
Outlay ...	47,760
Short outlay...	54,634

6. The excess over the original grant is owing chiefly to an additional assignment of Rupees 38,000 having been sanctioned by the Government of India at the close of the official year for Telegraph buildings. This additional grant was not utilized, and of the allotment of Rupees 33,859 for the Telegraph Office at Madras, Rupees 15,889 lapsed owing to delay in the submission of plan and estimate.

REPAIRS.

	RS.
Military ... { Original grant ...	2,20,000
Final grant ...	2,42,436
Outlay ...	2,43,069
Excess outlay...	633

7. The difference of Rupees 22,436 between the two grants is due to transfers of funds from Original Works, Military. The excess outlay is small and requires no explanation.

8. The outlay of the year as compared with that of previous years is shown in the following table:—

	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.
RS.	RS.	RS.	RS.	RS.	RS.
1,88,262	1,83,110	2,23,005	2,23,485	2,43,069	

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	RS.
Civil Buildings ... { Original grant ...	4,500
Final grant ...	5,606
Outlay ...	3,396
Short outlay...	2,210

9. Transfers of funds from Original Works will account for the excess of Rupees 1,106 over the original grant. The saving which is Rupees 2,210 comprises small amounts which were not availed of for expenditure.

10. The outlay of the year as compared with that of previous four years is as follows:—

Repairs Civil Buildings.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.
	RS.	RS.	RS.	RS.	RS.
Telegraph ...	29	20	994	425	169
Postal ...	1,001	2,380	1,528	2,430	3,227
Total ..	1,030	2,400	2,522	2,855	3,396

ESTABLISHMENT.

	RS.
Original grant ...	1,68,000
Final grant ...	1,82,000
Outlay ... { Military 1,39,730 } ...	1,53,286
{ Civil 13,556 }	
Short outlay...	28,714

11. The original grant was increased to the extent of Rupees 14,000, during the year, by a transfer from the grant for Establishment, Irrigation, Ordinary. The charge has been regulated by proportion against the gross outlay on works, and the general saving under Establishment has benefited the head Imperial to the extent above shown.

12. The per-centage which the establishment charges bear to the outlay on New Works and Repairs Imperial by departmental agency is 26.70, the per-centage for 1871-72 under the same head having been 31.

TOOLS AND PLANT.

	RS.
Original grant ...	12,000
Final grant ...	16,000
Outlay ...	22,914
Excess outlay...	6,914

13. The addition of Rupees 4,000 to the original grant was a transfer from the grant for Original Works, Military, to meet a portion of the cost of London supplies, but sufficient provision was not made for Indian supplies which caused the excess above noticed.

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PROFIT AND LOSS.

14. The changes under the above head amounted to Rupees 14,465 as detailed below:—

Items.	Amount.*	Remarks.
Loss of Cash...	Rs. 551	One portion of this amount, viz., Rupees 24, was robbed from the cash-chest of the Oosoor Range Office, and was ordered to be written off in G. O., No. 1,466, dated 13th June 1872. The loss of the other portion, viz., Rupees 527, occurred in the Munnargoody Range, while the money was being conveyed to a distant taluk; written off under G. O., No. 2,363, dated 9th October, and G. O., No. 2,645, dated 9th November 1872.
Expenditure not properly accounted for and over-charged in accounts.	13,914	This amount represents portion of the loss sustained by Government in consequence of defalcations in the Bellary Range connected with the timber accounts ordered to be written off in G. O., No. 2,119, dated 6th September 1872, and G. O., No. 2,359, dated 9th October 1872.

OBJECTIONABLE ITEMS OF EXPENDITURE.

15. The items which remained undisposed of at the close of the year under the head "Buildings and Roads Branch" are summarized as follow:—

Ranges.	Expenditure without Estimate and without Grant.		Expenditure without Estimate only.		Expenditure without Grant only.		Expenditure in excess of Estimate beyond prescribed limitations.		Expenditure in excess of Grant beyond prescribed limitations.	
	Number of Works.	Amount.	Number of Works.	Amount.	Number of Works.	Amount.	Number of Works.	Amount.	Number of Works.	Amount.
Bellary				Rs. 1	.....	Rs. 8,087	.....	Rs. 1	.....	Rs. 85,024
Presidency										
Baralore										
Total						Rs. 8,668	.....	.....	.....	Rs. 85,024

a Telegraph Office.
b Improvement to water supply in Cantonment.
c Repairs to out-offices attached to the Gun Carriage Manufactory.
d Cook-room for recreation-room and Sergeant's Mess for Cavalry Race-course.

16. The usual statement and abstracts connected with these items having already been submitted, it is unnecessary to enter into further details.

PUBLIC WORKS REVENUE.

17. There is a difference of about 25,000 Rupees between the estimate and actual receipts realized by the Public Works Department, which is traceable under three heads "Tolls, dues, etc.," "Sales of produce," and "Sales of buildings, tools and plant, etc." The decrease under the two former heads is owing to the separa-

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tion of the Irrigation Accounts in which are included a sum of Rupees 11,602 of the receipts estimated when there was but one set of Public Works Accounts. The excess under the last mentioned head is attributable partly to the profits of the Dowlaiswaram Workshop amounting to Rupees 27,000, and partly to sales of buildings in three divisions realizing Rupees 11,000.

(Signed) T. MOSS,
Offg. Controller of Public Works Accounts.

REPORT ON THE APPROPRIATION AND OUTLAY ACCOUNTS OF THE IRRIGATION
PORTION OF THE PUBLIC WORKS DEPARTMENT IN THE MADRAS
PRESIDENCY FOR THE YEAR 1872-73.

The Budget grant under ordinary amounted to Rupees 23,25,000 and under Extraordinary to Rupees 11,00,000, making a total of Rupees 34,25,000. But under the authority of the Madras Government and of the Government of India in the Madras G. O., No. 997C, dated 31st March 1873. Letter from the Government of India, to the Government of Madras, dated 12th August 1872, No. 230 A. I.

London Supplies.		Rs.
Capital Extraordinary	...	500
Revenue Account	...	30,510
Total	...	37,010
* Under Ordinary	...	22,74,490
.. Extraordinary	...	10,69,500
Total	...	33,43,990
† Under Ordinary	...	21,91,323
.. Extraordinary	...	7,82,829
Total	...	29,74,157

orders marginally noted, the Ordinary grant was reduced by Rupees 14,000 and the Extraordinary grant by Rupees 30,000, leaving available Rs. 23,11,000 under Ordinary, and Rupees 10,70,000 under Extraordinary, or a total of Rs. 33,81,000. This was further reduced by Rupees 37,010 (as per margin) to meet expenditure in England, leaving the sum of Rupees 33,43,990* available for expenditure in India. Of this the sum of Rupees 29,74,157† was utilized as will be understood by reference to Part I.

2. The reduction which appears in the final as compared with the original grant is due to the transfer of Rupees 30,000 noticed in the first paragraph, together with a similar amount transferred to supplement the allotment for Tools and Plant, Extraordinary.

3. The short outlay occurred on the final grants for the following works:—

Works.	Final Grant.	Outlay.	Short Outlay.	Remarks.
	Rs.	Rs.	Rs.	
Extension of Irrigation, Western Delta, Godavery.	1,75,000	1,22,103	52,894	The grant was discovered in November 1872 to be greater than could be utilized.
Do. Eastern Delta...	1,25,000	1,21,025	3,975	In consequence of the late rains in the district earthwork could not be fairly commenced until February 1873. Hence the short expenditure.

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Works.	Final Grant.	Outlay.	Short Outlay.	Remarks.
Sloping down the banks of the Main Canal from southern flank of the anicut and enlarging the head of Main Canal from Seta-nagram to Doogeralla.	RS. 23,679	RS. 4,906	RS. 18,773	The work to be done being below the line of water level in the canal, the progress originally anticipated was not made.
Extension of Commamore Channel, etc., Kistna District.	20,000	444	19,556	Work suspended pending sanction to the Western Delta Project.
Improvements to Surva-pully Channel in connection with the Pennair Anicut, Southern Range, Nellore District.	65,000	18,384	46,616	In November 1872 it was reported that Rupees 30,000 could not be utilized during the year on the work, but the expenditure has been even less than was then estimated.
Regulators for the principal branches Vennaur River, Tanjore District.	56,000	44,771	11,229	Owing partly to work being undertaken a month later than the usual working season commences, and partly to a fresh which came down the river in February, also to the slow progress of the cut-stone work by the contractor.
Small works on other works.	.....	.....	2,104	Work not undertaken, the estimate not having been sanctioned.
Sungum Project, Nellore District.	20,000	.....	20,000	Work in abeyance.
Regulating works for improvement of river Cauvery, Tanjore District.	10,000	.....	10,000	
Cauvery and Vennaur head works, Tanjore District.	35,000	.....	35,000	Estimate not sanctioned.
Total...	.....	.....	2,20,147	

4. The large unspent balance under Works accounts for the short outlay under Establishment. The charge, which is 30-33 per cent. on the outlay, is in this case made up of a ratable share of the divisional or range establishment with the entire cost of the Chief Engineer of Irrigation and of his office establishment. No portion of the other direction charges or of the charges under Accounts has been included. It may here be mentioned that the charges for establishment were distributed monthly under all heads, the distribution being final.

TOOLS AND PLANT, EXTRAORDINARY.				RS.
Original Grant	...	...	...	21,200
Final Grant	...	...	...	51,200
Outlay	...	...	...	6,099
Short outlay ...				45,101

5. The final grant exceeds the original by Rupees 30,000, which amount was transferred from grants for Extraordinary Irrigation works, to meet a demand from the Godavery District for the construction of boats required for use on the

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Godavery works. No portion however of that amount was expended, and as the outlay on Capital Extraordinary works fell considerably short of the grant, the expenditure on Tools and Plant was correspondingly restricted, and hence the short outlay under this head. The actual direct charges only under Extraordinary have been included.

ORIGINAL WORKS.

Capital Ordinary, Revenue Account, and Ordinary Agricultural Works.

	RS.						
Original grant	5,75,200						
Final grant	3,51,962						
Outlay...	<table> <tr> <td>{ Capital Ordinary</td><td>1,44,570</td></tr> <tr> <td>{ Revenue</td><td>37,537</td></tr> <tr> <td>{ Ordinary Agricultural</td><td>99,549</td></tr> </table>	{ Capital Ordinary	1,44,570	{ Revenue	37,537	{ Ordinary Agricultural	99,549
{ Capital Ordinary	1,44,570						
{ Revenue	37,537						
{ Ordinary Agricultural	99,549						
Short outlay...	70,306						

6. The final grant shows a reduction of the original grant by Rs. 2,23,238, which amount comprises the following transfers of funds:—

	RS.
To Repairs Agricultural	2,08,855
„ Tools and Plant	14,078
State outlay on Guaranteed Irrigation Works	305
Total...	2,23,238

7. The causes of short outlay are explained in the following statement:—

No. in the schedule.	Works.	Grant.	Outlay.	Short Outlay.	Remarks.
	<i>Capital Ordinary.</i>	RS.	RS.	RS.	
4	Madras Water-supply Project including compensation for land by Civil Officers.	1,14,323	92,883	21,440	The short outlay is the unexpended balance of advance made to the Collector for compensation for land.
	<i>East Coast Canal, Chingleput.</i>				
5	Chembrumbaukum Tank Project, Chingleput District.	32,625	31,270	1,355	
9	Cutting a new channel from Cauvery north bank for the irrigation of Ponnavaasal, etc., villages, Tanjore.	4,000	1,170	2,830	The entire amount shown as short outlay was (with the exception of the small sum of Rs. 1-12-0) placed at the disposal of the Collector for purchase of land in March 1873, but remained unexpended.
	<i>Revenue.</i>				
1	Constructing a new drop weir at the end of Samulecottah Canal, Eastern Delta, Godavery.	2,650	1,450	1,200	Surrendered in February 1873 as being in excess of requirement.
	<i>Ordinary Agricultural.</i>				
1	Experiments for the manufacture of concrete, Eastern Delta, Godavery.	2,000	467	1,533	In consequence of time required for preliminary experiments, the full grant was not expended.

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No. in the schedule.	Work.	Grant.	Outlay.	Short Outlay	Remarks.
	<i>Ordinary Agricultural.—(Concluded.)</i>	RS.	RS.	RS.	
5	Drainage channel from Sevaganga sluice to the tidal creek, Eastern Delta Kistna.	10,000	8,457	1,543	The bed of the channel below high water level was kept the channel and checked expenditure.
8	Make-shift head sluice for controlling the flow of water into and out of the tanks of the Divi Division, Eastern Delta Kistna.	2,700	1,193	1,507	Amount surrendered the large freshes and inadequacy in hand to convey.
9	Restoring the Peddanchurra Tank, Palnad, Kistna.	10,000	7,263	2,737	Owing to the charge having changed during the year, heavy rains.
11	Restoration of the Gootloor Tank, Pennacundah, Bellary.	3,020	1,585	2,035	The insufficiency of the estimate in the estimate stone work, viz., cubic yard, caused of expenditure.
12	Improving the supply channel to the Seamungalam Tank in the Aruce Jaghire, Polur, North Arcot.	2,000	2,808	1,002	Work could not be put in consequence of
13	Improvement of the Polur channel and constructing a dam across the river and head sluice and three masonry falls in the channel—Polur, North Arcot.	6,000	5,100	900	Do. do. do.
17	Improving Allengal channel, Cuddalore, South Arcot.	2,288	1,379	909	The short outlay required amount allowed for portion which was over.
	Savings from grants for Minor Works.	.....	.....	7,551	
	Unallotted and unavailing of portion of grants for works.	.....	.....	23,764	
	Total...	.....	.....	70,396	

REPAIRS.

Revenue Account and Ordinary Agricultural Works.

Original Grant	12,00,000
Final Grant	13,88,595
Outlay ... { Revenue	3,49,300
{ Ordinary Agricultural	9,11,943
Shortlay...	1,27,292

8. The excess over the original grant is due to the transfer of Rs. from the grant for Capital Ordinary Original Works, and the reduction of by Rupees 20,260 transferred to Tools and Plant.

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9. The short outlay has occurred on the grants assigned to the following districts:—

Districts.	Allotment for Repairs.	Outlay.	Short Outlay.
	RS.	RS.	RS.
Ganjam ...	30,000	26,620	3,380
Vizagapatam ...	18,500	17,870	630
Godavery ...	1,82,665	1,76,563	6,102
Kistna ...	1,12,000	1,00,427	12,573
Nellore ...	70,000	58,978	11,022
Cuddapah ...	23,647	20,106	3,541
Kurnool ...	25,500	18,331	7,169
Bellary ...	51,500	43,963	7,537
Presidency ...	1,842	1,491	351
Chingleput ...	94,145	66,972	27,173
North Arcot ...	1,48,000	1,26,286	21,714
South Arcot ...	1,12,717	1,18,926	6,209
Salern ...	86,000	80,402	5,598
Tanjore ...	1,55,000	1,49,131	5,869
Trichinopoly ...	65,000	64,500	500
Coimbatore ...	77,000	70,737	6,263
Malabar ...	1,679	1,647	32
Madura ...	46,000	37,403	8,597
Tinnevely ...	86,400	77,917	8,483
Total...	13,88,595	12,58,270	1,30,325
Deduct outlay by Civil Officers	3,033	3,033	3,033
Short outlay	.....	.....	1,27,292

10. Various reasons are given accounting for the short outlay comprising chiefly—

- Difficulty in obtaining work-people and skilled labour.
- Presence of excess water.
- High flow of river.
- Heavy rains.
- Allotments made too late in the year.
- Late receipt of sanctioned estimates.
- Per-centage withheld from contractors until final inspection of works by Range Officers.
- Frequent change of Range Officers and Taluq Overseers.
- Want of sufficient exertion during working season.
- Delay on part of contractors.
- Savings on estimates.

	ESTABLISHMENT.	RS.
Budget Grant	{ Capital, Ordinary	56,000
	{ Revenue	4,54,800
		5,10,800
Final Grant	{ Capital, Ordinary	56,000
	{ Revenue	4,40,800
		4,96,800

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Outlay ...	Capital, Ordinary	...	...	...	...	...	Rs.
	Revenue	...	...	...	...	...	28,561
	Ordinary Agricultural	...	...	...	...	...	1,24,294
		...	...	...	...	...	3,03,300
Total...							4,56,155

Short outlay... 40,645

11. The reduction in the original grant as shown in the final grant represents the sum of Rupees 14,000 transferred to Establishment for Ordinary Public Works Buildings and Roads Branch.

12. Under this head the charge includes a ratable share of the entire Public Works Establishment exclusive of the Chief Engineer of Irrigation with his establishment. Exclusive of the expenditure (Rupees 62,733) incurred by civil officers, the charge for establishment is 30.82 per cent. on the outlay for works and repairs.

TOOLS AND PLANT.

Budget Grant ...	Capital, Ordinary	...	...	...	...	...	Rs.
	Revenue	...	...	...	...	...	4,000
		...	...	...	...	...	19,000
							23,000
Final Grant ...	Capital, Ordinary	...	...	...	...	...	Rs.
	Revenue	...	...	...	...	...	13,464
		...	...	...	...	...	43,874
							57,338
Outlay ...	Capital, Ordinary	...	...	...	...	...	Rs.
	Revenue	...	...	...	...	...	1,62,073
	Ordinary Agricultural	...	...	...	...	...	11,082
		...	...	...	...	...	24,371
Total...							1,97,526

Excess outlay... 1,40,188.

13. The increase to the final grant is the result of the following transfers:—

From Original Works, Agricultural	...	...	...	...	...	Rs.
.. Repairs, Agricultural	...	...	...	...	...	14,078
	...	...	...	...	...	20,260
						34,338

14. The outlay would have been short of the grant but for the debit of Rupees 1,60,649 to Capital, Ordinary, on account of the floating plant transferred from the Upper Godavery, which was not provided for. It may also be mentioned that as only actual direct charges have been debited to Extraordinary, the ratable portion (Rupees 3,981) of the value of London supplies (Tools and Plant) obtained for the General Stores falling on the outlay under Extraordinary has been debited to Irrigation Ordinary in addition to its own ratable shares.

IRRIGATION AND CANAL COMPANY.

15. The final grant was Rupees 16,305, being Rupees 305 in excess of the original grant against which an outlay of Rupees 9,640 was incurred.

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16. The following is a comparative statement of expenditure under this head, commencing with 1868-69:—

Items.	Outlay, 1868-69.	Outlay, 1869-70.	Outlay, 1870-71.	Outlay, 1871-72.	Outlay, 1872-73.
	RS.	RS.	RS.	RS.	RS.
Establishment	26,169	23,237	31,714	9,378	3,465
Do. for taking land	2,872	1,743	533	.....	.....
Purchases of land	12,618	10,054	241	2,798	6,175
Total...	41,659	40,064	32,488	12,176	9,640

PROFIT AND LOSS.

17. Under "depreciation of stock" the sum of Rupees 789 was written off to the above head as particularized in the following statement:—

Districts.	Items.	Amount.	Remarks.
		RS.	
Godavery...	Value of two-thirds barrel of tar.	15	Authority to write off G. O. No. 1,444 dated 11th June 1872.
Kistna ...	Difference between the book value of 43,950 bricks and the amount realized by their sale.	487	Do. No. 1,255, dated 11th May 1872.
Nellore ...	Do. of sundry stores, and the amount realized by their sale.	287	Do. No. 1,282, do. do.

18. Objectionable items of expenditure which remained undisposed of at the close of the year are summarized as follow:—

Ranges.	Expenditure without Estimate and without Grant.		Expenditure without Estimate only.		Expenditure without Grant only.		Expenditure in excess of Estimate beyond prescribed limitation.		Expenditure in excess of grant beyond prescribed limitation.	
	Number of Works.	Amount.	Number of Works.	Amount.	Number of Works.	Amount.	Number of Works.	Amount.	Number of Works.	Amount.
		RS.		RS.		RS.		RS.		RS.
Cumbum ..	...	...	2	693	...	...	...	...	...	...
Nundial ..	...	...	6	1,949	...	...	...	...	...	...
Wallajah ..	...	...	...	...	...	...	...	...	1	1,846
Vellore ..	...	...	2	2,042	...	...	...	...	...	...
Total...	...	...	9	4,673	...	...	...	...	1	1,846

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19. The following is a detail of the works included in the above statement :—

Cumbum ...	Repairing the Budweed tank bund	...	274	RS	...	683
	Do. breach and sluice of Rungareddy Tank	...	409	...	...	...
	Do. Basavapuram Tank	...	270	...	...	...
Nundial ...	Do. Kundamayupully Chinnarajoo Tank	...	491	...	...	...
	Do. Narrainpooram Nelli Tank	...	507	...	1,948	...
	Do. Supply channel of Sungapatam Kollamari tank	...	250	...	...	...
	Do. Chiuna Davalapooram Themnula Tank	...	427	...	...	...
Wallajah ...	Repairing Cauverypauk Tank	...	...	...	1,846	...
Vellore ...	Repairing the Thoothiput Tank	...	1,288	...	...	...
	Do. Nannilumpu Tank	...	754	...	2,042	...

CAPITAL AND REVENUE RECEIPTS.

20. Under Capital Extraordinary the receipts amounted to Rupees 1,221. Under Revenue to Rupees 48,893 against the final Regular Estimate of Rs. 5,000, and under Ordinary Agricultural, for which no Capital and Revenue Account is kept, to Rupees 6,184.

(Signed) T. MOSS,
Offg. Controller of Public Works Accounts.

No. 194. ORDER THEREON, 13th November 1873, No. 2,761.

ACCOUNT, No. 13.

THE Officiating Controller of Public Works Accounts reviews in the above Reports the Appropriation and Outlay Accounts of Imperial Works for the year 1872-73.

2. The aggregate grant as modified during the year for Military and Civil Buildings, Establishments and Tools and Plant, was Rupees 8,02,000, against which the recorded expenditure is Rupees 7,69,011, exhibiting a short expenditure of Rupees 32,989 as follows :—

	Expenditure in excess of grant.	Expenditure below grant.
Military ...	RS.	RS.
Civil Buildings ...	31,190	...
Establishment ...	...	56,844
Tools and Plant ...	6,914	28,714
Profit and Loss ...	14,465	...
Total...	52,569	85,558
Deduct...	...	52,569
	...	32,989

3. The excess outlay under Military is explained to be due to expenditure incurred on account of the Snider Ammunition Factory at St. Thomas' Mount, having under the sanction of the Government of India been debited to the Budget grant for the year without a specific provision of funds. The short outlay on Civil Buildings is stated to be due to the inability to utilize grants which were made available for telegraph buildings.

4. It is observed that the per-centage which the cost of establishments bears to the outlay on works was reduced from 31 in 1871-72 to 26.70 in 1872-73.

*Proceedings of the Madras Government, Public Works Department,
13th November 1873.*

5. The variations between grant and outlay under Tools and Plant and the charges which make up the items written off to Profit and Loss are fully explained in paragraphs 13 to 16.

6. Under "Agricultural" the grants as modified during the year and the expenditure were as follow :—

	Grant.	Outlay.
Ordinary ...	RS. 22,74,490	RS. 21,91,328
Extraordinary ...	10,69,500	7,82,829
Total...	33,43,990	29,74,157

7. The amounts by which the expenditure fell short of the grants are as follow :—

Extraordinary ...	RS. 2,20,147
Ordinary ...	70,306
Repairs ...	1,27,292

And the explanations in the statements appended to paragraphs 3, 7, and 8 to account for short expenditure will receive the consideration of the Chief Engineer for Irrigation, with a view to his taking such action as may be necessary to ensure more satisfactory results during the current year.

(True Extract.)

[Signature] Colonel, R.E.,
Secretary to Government.

To District Engineers.
To Major R. B. Kennedy.
To the Chief Engineer for Irrigation.
To the Military Department.
.. Revenue do.
.. Public, etc., do.
.. Officiating Controller of Public Works Accounts.

Ed. S. T. Austin.

100 Spare Copies will be supplied from Madras office

(8) 3: 54 pm
N. 3816.

Case of 1873

PUBLIC WORKS.

To

DISTRICT ENGINEERS,

Dated November 1873

Nov. - 4 - 27th

G. O., 18th November 1873, No. 271

NOVEMBER

Nos. 193-194

B. of Civ. En. 316213

Appropriation and Outlay Account of
Imperial Works for 1872-73.—Passing
orders on letter from the Officiating Con-
troller of Public Works Accounts submit-
ting the Appropriation and Outlay
Accounts for 1872-73.

N. 178

Communicated to the P. of Civ.

28: Nov/73