

Adherence to provisions of Original Budget-Estimate.

4. The original budget programme provided Rs. 3,75,320 for 39 major works, but only Rs. 23,000 was spent on 8 of these works, the remainder not being taken up. The reason for deferring expenditure on these works is not clearly stated.

Suspense Balances.

5. The prescribed analytical statements have not yet come to hand. The Examiner will be addressed again on this subject.

Revenue.

6. The realizations of the year amounted to Rs. 19,237 against an estimate of Rs. 56,741. The receipts under "Other Services" were greatly over-estimated. Of the anticipated receipts under this head (Rs. 37,000) only Rs. 2,343 were realized.

MADRAS HARBOUR WORKS.

	Rs.
7. The grant assigned under "Capital Productive Public Works" for outlay on the Madras Harbour Works was ...	8,50,000
A further assignment of	1,90,000
was sanctioned from Ordinary funds,	
making the final grant	10,40,000
Against this the outlay has been—	

	Rs.
Capital Productive Public Works ...	8,50,000
Other Public Works	5,28,737
	13,78,737
showing an excess of	3,38,737
over the grant assigned under Other Public Works.	

8. The circumstances under which this excess outlay was incurred are already known to the Government of India. The excess was subsequently regularized under the sanction of the Government of India, *vide* Public Works Department letter No. 54 A—M & C, dated 17th August 1880.

PROVINCIAL.

9. The original budget grant for Provincial Public Works was Rs. 21,00,000, which included Rs. 1,25,000 as a grant-in-aid to Local Funds, and Rs. 1,00,000 for a refund to the Capital Productive Public Works grant on account of the outlay in past years upon the Madras Water-supply project. This grant was reduced during the year by the Local Government to the extent of Rs. 2,78,743, leaving the final grant at	Rs.
	18,21,257
Against this the outlay has been	11,51,210
showing a lapse of	6,70,047

10. The short outlay principally occurred under the head Original Works. The reasons which led to the curtailment of operations on these works are fully explained in the tables given in para. 6 of the Examiner's memorandum.

11. I would invite attention to para. 9 of the Examiner's memorandum in which he points out that the orders of the Government of India (*vide* Public Works Circular No. 47 of 1877, and Public Works Department letter

Nos. 88—89 A—G.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

Fort William, February 14, 1881.

Orders on the Annual Finance Accounts of "Other Public Works" in Madras for 1879-80.

Read the following:—

Note by Colonel J. J. McLeod Innes, V. C., R. E., Accountant General, Public Works Department, on the Annual Finance Accounts of "Other Public Works" in Madras for 1879-80, No. 26 G, dated 10th January 1881.

The transactions relating to Public Works in Madras are embodied in five distinct sets of accounts, viz. :—

- I.—Imperial—
 - 1.—Buildings and Roads.
 - 2.—Madras Harbour Works (Capital Productive Public Works and Ordinary).
- II.—Provincial—
 - 3.—Buildings and Roads.
- III.—Local—
 - 4.—Incorporated.
 - 5.—Excluded.

2. These accounts are herewith submitted for the information and orders of the Government of India, together with explanatory memoranda by the Examiner of Public Works Accounts. The Examiner deals fully and in detail with the results of the year. The following are the points which I would here bring to notice as being of most importance or interest:—

IMPERIAL.

	Rs.
3. The original budget grant for the Buildings and Roads Branch was passed for	9,68,000
But owing to the general restriction of expenditure on Public Works, reductions were made by the Government of India during the year to the net amount of...	3,74,265
Leaving the final grant at the close of the year at	5,93,735
Against this the outlay has been only	4,58,140
Causing a lapse of	1,35,595

thus distributed—

	Rs.
Military	98,240
Other Services	28,887
Decrease in Suspense Balances	8,468
	1,35,595

The chief lapse has been under Military, and for this no specific reasons have been mentioned by the Examiner.

Explanation of necessity for modifications applied for.

The allotment sanctioned in G. O. No. 2113 of the 7th September 1880 cannot be fully utilized as no tenders for the construction of the Police Huts were received. It has therefore now been arranged to carry out the work departmentally. Hence the necessity for the proposed surrender—

L. Beatty, Lt. Col. R.E. Supt. Engineer 3 Circle 19th February 1881

For No. 2113 of 7-9-80.

388 + 389

N.B.—If there is not room here for the whole of the explanation an additional half sheet or more of foolscap should be added, and the explanation should be continued thereon.

I No. 1198 of 1881
From The Superintendent of Public Works Accounts.
To The Secretary to Government, Public Works Department, through the Examiner, P. W. Accounts.

Dated 19-2-81 No. Y 1499 JC
Rev^d 25.

Submits application for modification of Budget appropriations, for the reasons noted in the margin.

No. 178 B Q Dated 24 Febry 1881.

Forwarded to the Secy. to Government.

The surrender may be added to the Reserve with Government under Provincial.

D. B. Smith, Secy. to Govt. P. W. Accounts.

Read application from Superintendent of Madras Government, No. 518 of 25 Febry 1881.

Read application from Superintendent of Madras Government, No. 1499 of 19 Febry 1881, requesting modification of Budget Appropriations.

Order Thereon, 187, No.

The modifications shown in the accompanying statement are sanctioned.

(True Extract.)
For Secy. to Govt.

Desd to C. 25-2-81

R. S.

Application for rearrangement of Budget appropriations
3 Circle Trichinopoly Division

Fund Ordinary
Service Head Provincial
Financial Head Police Dept.

System
Departmental Head Dry & Work
Main-head Civil Buildings

ESTIMATE.	Register Amount. No.	Budget A, B, or Item C, Class. (if any.)	Name of Work, &c.	EXPENDITURE.		Appropriation already made.	PROPOSAL.		SANCTION.	
				To end of last year.	During year.	Total up to date.	Increase or re- duction.	Appropriation as it will stand.	Increase or re- duction.	Appropriation up to date.
23 2160 77.8		"	Constructing 6 Police Huts at Runggerudy	-	"	995	100 395	100 395	100	395

* Here enter increase or re-arrangement as the case may be.
N.B.—The application must be submitted in duplicate, but the explanations need only be given on one copy. The other copy will be returned showing the modifications sanctioned, if any. Proposed reductions should be first detailed and totalled, and then proposed increase. The two totals must always agree.

L. Beatty, Esq.
Superintending Engineer 3 C.

Secy. to Government.

19-2-87

(3)

No. 286 A—G, dated 18th March 1878), that Imperial funds shall pay, for the use of Provincial tools and plant, a percentage upon the Imperial grant for works and repairs, result in a credit to Provincial funds of more money than they really expend.

Establishment.

The cost of Establishment has been—		Rs.	
Provincial ...	...	...	6,33,199
Imperial and other services	...	...	16,55,941
Total	...	...	22,89,140*

The charges for Imperial and other Establishments have been arrived at by a theoretical calculation of 25 per cent. of the grant or outlay (whichever may be greatest) on works and repairs, and the balance, Rs. 6,33,199, charged as Provincial, is 109.51 per cent. upon the outlay on works and repairs.

If the proportion charged to Imperial and other services had been 30 per cent., it would have left the Provincial Establishment at Rs. 3,00,000, or rather more than 50 per cent. on the net of the Provincial outlay, while, if the rate had been 35 per cent., there would have been no charge at all for Provincial Establishment. This case shows how singularly the percentage mode of calculating the charge for establishment may sometimes operate. The cost of the whole establishment was 33.38 per cent. of the whole outlay.

Revenue.

12. The receipts are satisfactory, having amounted to Rs. 1,85,386 against an estimate of Rs. 1,24,318. The excess is mainly due to increased receipts in the Presidency and Dowlaishweram Workshops.

LOCAL FUNDS.

13. The Examiner's exposition of the results of the operations of the year under this head is sufficiently full and clear, and requires no special remark.

RESOLUTION.—The heavy cost of establishment, and the excessive charge on that account to the provincial public works grant, in consequence of the system in force for the distribution of the cost of establishment by percentage charges, has attracted the attention of the Government of India, by whom the subject of apportionment of establishment charges is being reconsidered.

ORDER.—Ordered, that a copy of this resolution be communicated to the Government of Madras and the Accountant General, Public Works Department, for information.

Blunt Major-Genl., R. E.,
Secretary to the Government of India.

* The total charges of the year were subsequently increased by Rs. 20,631 owing to an adjustment in the Finance Accounts of the Irrigation Branch.

1088 A.G.

To The Secy to the Govt of Madras
P.W. Department.

6.22.2

Handwritten notes and signatures at the top left, including "5178 of 25 Feb 1881" and "Recorded".

Handwritten signature and date "23/2/81".

Handwritten list of accounts and dates:

- P.O. No. 427 W. 25-1-81
- " " 1868 W. 17-4-81
- " " 1704 W. 17-7-80
- " " 1705 W. 17-7-80
- " " 2008 W. 25-8-80
- " " 2415 W. 19-10-80
- " " $\frac{2530}{2531}$ W. 4-11-80

Government of India
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.
P. W. D. 1114
P. W. D. 1114
P. W. D. 1114

To

Nos. 88—89 A—G.

Dated February 14, 1881.

Received in 22 2

Handwritten note "P. W. D. 1114".

Handwritten number "386 & 387".

Orders on the Annual Finance Accounts of
"Other Public Works" in Madras for 1879-80.

No. 121, P. W. D. Press—14-2-81—75.

Handwritten signature "N. 5178".

Handwritten signature "With Order".