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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public works DEPARTMENT

G.O. No. / B.P. No.	751 W } 752. W }	Press. / Mis.
Dated	22-3-1882	19 .

S.G.R.

Not to be folded or roughly handled

751
1

GOVERNMENT OF MADRAS

PUBLIC WORKS DEPARTMENT.

22nd March 1882, No. 751 W.

General.
Account.

Read the following paper :—

No. 157. From Major-General A. FRASER, R.E., Secretary to the Government of India, Public Works Department, (Account—General,) to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 27th January 1882, No. 71 A.—G.

WITH reference to paragraph 8 of Note by the Accountant-General, Public Works Department, on the Madras Annual Financial Accounts of "Other Public Works" for the year 1880-81, (No. 719 G., dated 15th November 1881,) a copy of which has been forwarded to the Government of Madras under Government of India Public Works Department Resolution No. 43—44 A.—G., dated 20th instant, I am directed to forward herewith a memorandum by the Accountant-General, Public Works Department, No. 7 G., dated 5th instant, on the subject of the charge to Imperial and Local Funds in Madras for the use of Provincial Tools and Plant, which under special orders has been fixed at the rate of $2\frac{1}{2}$ per cent. on the outlay on Works and Repairs instead of $1\frac{1}{2}$ per cent., the rate obtaining in other Provinces and Administrations.

2. In the opinion of the Government of India the result of the application of the higher and special percentage on the transactions of 1879-80 and 1880-81 demonstrates that that percentage is susceptible of reduction, and to admit of a decision being arrived at as to the extent to which such reduction should be made, it is necessary that the Government of India should be furnished with particulars of cost, incidence of adjustment, &c., of Special Tools and Plant. I am accordingly to request that you will furnish me with (1) a statement for 1879-80 and 1880-81 in the annexed form, showing the charges for "General" distinct from those for "Special" Tools and Plant, and with (2) a list of the articles charged against Imperial and Local as Special Tools and Plant during those two years.

3. I am also to inquire whether Special Tools and Plant is ordinarily held to apply to machinery and specially expensive articles of plant expressly purchased for use on Imperial or Local Works, or whether, in practice, it is usual to consider as special *all* Tools and Plant specially procured by Imperial and Local Funds for use on works so classified.

4. When submitting this information I am to add that the Government of India will be glad to be informed whether, in the opinion of the Government of Madras, sufficient grounds now exist for allowing the $2\frac{1}{2}$ per cent. rate to remain in force.

COPY of a Note by the Accountant-General, Public Works Department, No. 7 G., dated 5th January 1882.

Paragraph 8.

IN my Note* No. 719 G., dated 15th November last, on the Finance Accounts of other Public Works in Madras for 1880-81, I said :—

"In Public Works Circular No. 47 of 1877 it was ruled that Imperial Funds should pay for the use of Provincial Tools and Plant a percentage of $1\frac{1}{2}$ upon the Imperial grant for

Works and Repairs, and this percentage has been adopted in all other Provinces except Madras. In the Madras Presidency, on a representation from the Local Government, the rate chargeable in that Province was specially increased to 2½ per cent., but in allowing this increase it could never have been intended that this should result in a credit to Provincial Funds of more money than they really expended on account of the other services concerned. The present percentage of 2½ chargeable to Imperial seems too high, and it would appear desirable that the orders passed on this matter should be reconsidered." In connection with this report I have asked the Examiner, Public Works Accounts, Madras, to prepare a statement which I forward herewith, showing in detail how the charge for Tools and Plant since 1877-78 was actually distributed, and what the charge would have been to each Fund had the percentage been 1½ instead of 2½.

2. Excluding a special write-back in 1879-80, on account of value of Tools and Plant transferred to stock, the actual transactions of 1879-80 and 1880-81 resulted in a net credit to Provincial Funds as under :—

	Rs.
1879-80	52,402
1880-81	18,837

If the percentage had been limited to 1½ per cent. the transactions of 1879-80 would still have resulted in a credit of Rs. 4,133, while in 1880-81 there would have been a small debit of Rs. 8,268. If 1½ per cent. had been charged on the Provincial outlay on Works and Repairs of these years, which amounted to Rs. 5,88,150 and Rs. 9,31,693, respectively, the charge to Provincial would have amounted to Rs. 8,822 in 1879-80 and to Rs. 13,975 in 1880-81.

3. These appear to show that a reduction to the normal charge of 1½ per cent. would be reasonable, but it occurs to me that as Local and Imperial Funds have to meet all expenditure on account of "Special" Tools and Plant, in addition to the contributions for "General" Tools and Plant, even this percentage might be reduced without pressing on Provincial Funds. Such being the state of the case I consider it to be my duty to lay the matter before Government, for such actions as may appear necessary.

STATEMENT showing in detail how the charge for Tools and Plant since 1877-78 was actually distributed, and what the charge would have been to each Fund had the percentage been 1½ instead of 2½.

(Enclosure to Accountant-General's Note No. 7 G., dated 5th January 1882.)

	1877-78.		1878-79.		1879-80.		1880-81.	
	2½ per cent.	1½ per cent.	2½ per cent.	1½ per cent.	2½ per cent.	1½ per cent.	2½ per cent.	1½ per cent.
	Rs. A.	Rs. B.	Rs. A.	Rs. B.	Rs. A.	Rs. B.	Rs. A.	Rs. B.
Irrigation—								
Extraordinary	40,153	36,402	11,355	6,940	19,019	13,454	57,309	56,227
Ordinary	80,749	74,101	50,705	39,304	1,11,074	93,277	1,26,353	1,10,015
							(*c*) 6,019	(*c*) 3,612
Famine	50,451	30,270	30,219	18,123	...	...	...	...
Imperial Military and Other Services—								
Ordinary	15,831	9,498	15,353	9,202	18,980	11,388	12,965	8,092
Famine	1,063	638	1,713	1,028	...	...	...	...
Local—								
Ordinary	35,905	23,652	38,813	23,368	44,884	27,569	6,141	3,736
Famine	52,872	31,710	16,730	10,038	..	...	...	...
Bellary-Hubli State Railway—								
Famine	6,759	6,759	...	...	...	...	...	...
Civil Department—								
Ordinary	...	...	597	597	...	...	...	...
Total ...	2,83,783	2,13,030	1,65,485	1,08,600	1,93,957	1,45,688	2,08,787	1,81,682
Provincial—								
Ordinary	99,876	1,22,303	35,782	92,667	(*d*) **2,64,869**	(*d*) **2,16,600**	**18,837**	8,268
Famine	2,15,500	2,63,826	...	...	...	...	...	...
Grand Total ...	5,99,159	5,99,159	2,01,267	2,01,267	**70,912**	**70,912**	1,89,950	1,89,950

The figures in columns A A represent the cost of Tools and Plant actually charged to each Fund under existing rules, and those in columns B B what the charges would have been had the percentage been 1½ instead of 2½.

(*c*) Irrigation Provincial.

(*d*) Includes Rs. 2,12,467 written back to debit of stock in Public Works Stores Division.

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STATEMENT showing in detail the charge for Tools and Plant since 1877-78, distinguishing "Special" from General Tools and Plant.

Funds.	1879-80.			1880-81.		
	Grant or Outlay on which 2½ per cent. was calculated.	Charges for *General* Tools and Plant at 2½ per cent.	Charges for *Special* Tools and Plant.	Grant or Outlay on which 2½ per cent. was calculated.	Charges for *General* Tools and Plant at 2½ per cent.	Charges for *Special* Tools and Plant.
	1	2	3	1	2	3
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Irrigation—						
Productive Public Works ...						
Ordinary						
Famine						
Imperial Military and Other Services—						
Ordinary						
Famine						
Local—						
Ordinary						
Famine						
Bellary-Hubli State Railway—						
Famine						
Civil Department—						
Ordinary						
Total ...						
Provincial—						
Ordinary						
Famine						
Grand Total ...						

Funds.	1879-80.			1880-81.		
	Grant or Outlay on which 2½ per cent. was calculated.	Charges for *General* Tools and Plant at 2½ per cent.	Percentage of (2) plus (3) on (1).	Grant or Outlay on which 2½ per cent. was calculated.	Charges for *General* Tools and Plant at 2½ per cent.	Percentage of (2) plus (3) on (1).
	1	2	4	1	2	4
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Irrigation—						
Productive Public Works ...						
Ordinary						
Famine						
Imperial Military and Other Services—						
Ordinary						
Famine						
Local—						
Ordinary						
Famine						
Bellary-Hubli State Railway—						
Famine						
Civil Department—						
Ordinary						
Total ...						
Provincial—						
Ordinary						
Famine						
Grand Total ...						

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No. 157-A. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 6th March 1882, No. 225 W.

As directed in your No. 396 W., dated 11th February 1882, I have the honor to forward herewith :—

I. A statement in the prescribed form showing the charges for 'General' distinct from those for 'Special' Establishment for 1879-80 and 1880-81.

II. A similar statement for Tools and Plant.

III. Lists of the articles charged against Imperial and Local as Special Tools and Plant during the two years.

2. As regards paragraph 3 of Government of India letter No. 71 A.—G., dated 27th January 1882, the existing practice is to follow the classification laid down by the sanctioning authority in the case of each estimate. A reference to G.O., No. 311 I., dated 15th May 1880, for instance will illustrate the practice.

A.

DETAIL Statement of Special Tools and Plant during the year 1879-80.

Fund.	Particulars.	Amount. RS.	A.	P.
Irrigation Productive Public Works.	Two iron trap punts	8,390	0	0
	Fitting up the steam launch *Arthur Cotton*	1,734	8	0
	Constructing two steam launches at the Government Dockyard at Kidnapur, amount refunded	—6,500	0	0
	Construction charges and cost of fittings for steam launch *Arthur Cotton*	1,035	0	0
	Add cost of office furniture for Chief Engineer for Irrigation transferred from "Capital" "Ordinary" ...	177	0	0
	Total New Supplies ...	4,836	8	0
	Repairs and Carriage	269	1	1
	Grand Total ...	5,105	9	1

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

B.

DETAIL Statement of Special Tools and Plant during the year 1879-80.

Fund.	Particulars.	Amount. RS.	A.	P.
Irrigation Ordinary.	Enamelled iron gauges	4,105	13	2
	Certain tools and sundries...	44	10	0
	Two teak benches and one smoothing iron	20	8	0
	Two feet box-wood rules	7	15	0
	One grinding stone, two tracing glasses and one copying press	256	10	0
	Making a standing table	21	2	11
	Almirahs	208	0	0
	Drawing tables	125	0	0

Detail Statement of Special Tools and Plant during the year 1879-80—*cont.*

Fund.	Particulars.	Amount. RS.	A.	P.
Irrigation Ordinary—*cont.*	Altering new almirahs	60	0	0
	Improving iron punt No. 97	450	0	0
	Range boat for the Godávari	320	0	0
	Iron work for shutters from Dheree Workshop	1,128	4	3
	Providing enamalled iron gauges to the different locks...	311	0	5
	Constructing range boat No. 14	700	0	0
	One centrifugal pump	233	4	0
	Purchasing Revenue Survey Village Maps	370	11	0
	Iron trap punt	1,000	0	0
	Cost of fitting up the *Charles Orr*	8,220	0	0
	Deduct amount transferred to Capital Productive Public Works	—177	0	0
	Total New Supplies ...	17,405	14	9
	Repairs and Carriage	45,159	5	7
	Grand Total ...	62,565	4	4

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

C.

Detail Statement of Special Tools and Plant during the year 1879-80.

Fund.	Particulars.	Amount. RS.	A.	P.
Local Ordinary ...	Ten locks spit	7	8	0
	Ten country mamoties	6	9	0
	One Mathematical box complete, containing ivory protractor, 6-inch parallel ruler and scale	15	0	0
	One plotting scale box complete, containing six scales marked on both sides	10	0	0
	One box Marquois scale complete in three pieces ...	5	0	0
	Six chains measuring 100 feet, galvanised, with arrows ..	62	1	7
	Railway curves	47	11	11
	Rule, parallel, brass rolling, 24 inches	24	4	8
	French curves	9	7	10
	Scientific instruments	101	0	0
	Office furniture	200	0	0
	Add amount for which details are not forthcoming, being expenditure by Civil Officer	1,096	14	8
	Total New Supplies ...	1,585	9	8
	Repairs and Carriage	12	7	0
	Grand Total ...	1,598	0	8

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

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D.

Detail Statement of Special Tools and Plant during the year 1880-81.

Fund.	Particulars.	Amount. RS.	A.	P.
Irrigation Productive Public Works.	Construction charges and cost of fittings for steam launch *Arthur Cotton*	240	0	0
	Steamer obtained from England	47,146	4	7
	Pumping machinery	7,681	2	8
	Three Chubbs' patent padlocks	42	8	8
	Deduct— Amount transferred from Upper Godávari to Dowlaishweram Workshops	—508	0	0
	Grand Total ...	54,601	15	11

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

E.

Detail Statement of Special Tools and Plant during the year 1880-81.

Fund.	Particulars.	Amount. RS.	A.	P.
Irrigation Ordinary.	Seven wheel-barrows for Dowlaishweram head sluice works	70	0	0
	Two enamelled iron gauges for Godávari	11	2	10
	Constructing first class range boat No. 14	700	0	0
	Two spare propellers and an ensign obtained from Calcutta for the *Arthur Cotton*	41	8	1
	Purchasing certain tools from Central Delta head sluice.	104	8	0
	Making six plumb holes and discs for general use ..	19	0	0
	Making 100 cast-iron earthwork rammers	35	15	0
	Constructing a second class range boat No. 15	800	0	0
	Painting and fitting boiler to new steam launch ...	130	0	0
	Eighteen enamelled iron gauges	129	10	0
	Amount transferred from Provincial	22	0	0
	Lengthening range boat No. 8	255	0	0
	Purchasing a range boat, second class	385	0	0
	Ninety-nine enamelled iron guages	24	0	0
	Making velocity rods	24	12	6
	Constructing two first class range boats	839	11	7
	Constructing iron trap punt	2,855	0	0
	Purchasing a boat 10 feet long including freight ...	6	0	0
	Three enamelled iron gauges of sizes	15	0	6
	Ten hand-axes, 3 lbs. each	6	14	0
	Enamelled iron gauges	325	7	9
	Total New Supplies ..	6,800	10	3
	Repairs and Carriage	57,405	0	5
	Total ...	64,205	10	8
	Add amount charged on account of loss on the operations of the Dowlaishweram Workshops	21,296	0	0
	Grand Total ...	85,501	10	8

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

STATEMENT showing in detail the charge for Establishment since 1879-80, distinguishing Special from General Establishment.

Funds.	1879-80.				1880-81.			
	Grant or Outlay on which 25 per cent. was calculated.	Charges for General Establishment.	Charges for Special Establishment.	Percentage of 2 + 3 on 1.	Grant or Outlay on which 25 per cent. was calculated.	Charges for General Establishment.	Charges for Special Establishment.	Percentage of 2 + 3 on 1.
	1	2	3	4	1	2	3	4
Irrigation—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Productive Public Works	G 5,56,529	1,39,132	14,144	27·54	O 1,08,282	27,070	— 107	24·90
Ordinary	G 17,79,673	4,44,918	(b) 3,66,591	45·51	O 16,34,014	4,08,505	(g) 2,06,698	37·64
Ordinary Provincial	...	...	4,277	...	O 2,40,768	(d) 60,192	...	25·00
Imperial, Military and Other Services—								
Ordinary	G 7,59,213	1,89,803	7,463	25·98	O 5,39,467	(e) 1,27,617	...	23·65
Local—	(a)							
Ordinary	O 17,31,433	4,32,858	36,273	27·09	O 2,68,768	(f) 62,689	...	23·32
Civil Department—								
Ordinary	...	...	121	...	...	...	...	...
Total ...	...	12,06,711	4,67,369	...	...	6,86,073	2,06,591	...
Provincial—Ordinary	...	6,35,690	...	...	...	5,50,554	...	...
Grand Total ...	...	18,42,401	4,67,369	...	...	12,36,627	2,06,591	...

G.—Grant.
O.—Outlay.
(a) Does not include outlay incurred by Civil Officers.
(b) Includes charges for survey of abandoned Projects, Guaranteed Irrigation Works and Establishment of Chief Engineer for Irrigation.
(d) Buckingham Canal.
(e) Does not include percentage on account of Remount Agent's house at Hosûr.
(f) Does not include percentage on outlay of Civil Officers.
(g) Includes Establishment for Chief Engineer and Guaranteed Irrigation Works.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

STATEMENT showing in detail the charge for Tools and Plant since 1879-80, distinguishing Special from General Tools and Plant.

Funds.	1879-80.				1880-81.			
	Grant or Outlay on which 2½ per cent. has been calculated.	Charges for General Tools and Plant.	Charges for Special Tools and Plant.	Percentage of 2 + 3 on 1.	Grant or Outlay on which 2½ per cent. has been calculated.	Charges for General Tools and Plant.	Charges for Special Tools and Plant.	Percentage of 2 + 3 on 1.
	1	2	3	4	1	2	3	4
Irrigation—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Productive Public Works	G 5,56,529	13,913	(a) 5,106	3·41	O 1,08,282	2,707	(d) 54,602	52·92
Ordinary	G 17,79,673	44,492	(b) 62,566	6·01	O 16,34,014	40,851	(e) 85,502	7·73
Ordinary Provincial	...	...	4,016	...	O 2,40,768	6,019	...	2·50
Imperial, Military and Other Services—								
Ordinary	G 7,59,213	18,980	...	2·50	O 5,39,467	* 12,965	...	2·40
Local—	(p)							
Ordinary	O 17,31,433	43,286	(c) 1,598	2·59	O 2,68,765	* 6,141	...	2·28
Total ...	...	1,20,671	69,270	...	...	68,683	1,40,104	...
Provincial—Ordinary	...	(f) —2,64,869	...	...	...	— 18,837	...	...
Grand Total ...	...	—1,40,182	69,270	...	...	49,846	1,40,104	...

G.—Grant.
O.—Outlay.
(a) (b) (c) (d) (e) See lists of Special Plant.

(f) Includes Rs. 2,12,467 written back to debit of stock in the Public Works Stores Division.
(p) Does not include Civil Officer's outlay.
* These items do not include percentage on expenditure incurred by Civil Officers.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

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No. 158. ORDER THEREON, 22nd March 1882, No. 751 W.

ORDERED that the following reply be sent.

(Here enter No. 752 W., dated 22nd March 1882.)

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1882} Madras.

PUBLIC WORKS.

Dated March, 22nd.

Issued

Rect. *Encs.*

G.O., 22nd March 1882, No. 751 W.

MARCH.

Nos. 157-158.

Percentage charged to Imperial and Local Funds in Madras for the use of Provincial Tools and Plant.—The Government of India addressed on the subject of their letter pointing out the high rate of — ,

751
11

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 752 W.

No. 159.

FROM

THE SECRETARY TO THE GOVERNMENT OF MADRAS,
Public Works Department,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
Public Works Department.

SIR,—I am directed to acknowledge the receipt of your letter, No. 71 A.—G., dated 27th January 1882, forwarding copy of a Note by the Accountant-General, Public Works Department, on the subject of the percentage charged to Imperial and Local Funds in Madras for the use of Provincial Tools and Plant, and pointing out that the rate of $2\frac{1}{2}$ per cent. on the outlay on Works and Repairs seems to be too high judging from the results of 1879-80 and 1880-81.

2. Under the circumstances pointed out by the Government of India, no objection will be raised by the Right Honorable the Governor in Council to the contribution being reduced to $1\frac{1}{2}$ per cent., that being the rate allowed in other parts of India. I am, however, to draw attention to the fact that while Imperial Funds contribute somewhat more than their fair share for Provincial "Tools and Plant," they are on the other hand considerably undercharged on account of Provincial "Establishments." During the year 1879-80 funds other than Provincial paid 34·68 per cent. only on the grants for Works and Repairs, Provincial being charged with 46·32; while in 1880-81 the contribution was 31·98 per cent. by the former as against 57·39 per cent. by the latter. As this subject is however under separate consideration, the matter will not be further dwelt upon here.

I am to enclose the statements* called for by the Government of India, in paragraph 2 of your letter under reply, and to add, with reference to paragraph 3, that it has been usual to consider as special all Tools and Plant specially procured for use on Imperial and Local Fund Works.

I have the honor to be,

Sir,

Your most obedient servant,

Lieut.-Col., R.E.,
Ag. Under Secy. to Govt., P.W.D.

* G.O., No. 751 W., dated 22nd March 1882.

FORT ST. GEORGE,
22nd March 1882.

Exd. S. T. Austin.

Spare Copies

GENERAL.
ACCOUNT.

Govt. of [1882] Madras.

PUBLIC WORKS.

To

THE SECRETARY TO THE
GOVERNMENT OF INDIA.

Dated March, 22nd.

Issued

Read. *Encl.*

22nd March 1882, *No.* 752 *W.*

MARCH.
No. 159.

On the subject of the high rate of percentage charged to Imperial and Local Funds in Madras for the use of Provincial Tools and Plant.

Nos. 43-44A.G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

751
/9.

Dated Fort William, January 20, 1882.

Annual Financial Accounts of "Other Public Works" in Madras for the year 1880-81.

Read the following :—

Note by MAJOR A. J. FILGATE, R.E., Accountant General, Public Works Department, No. 719G., dated 15th November 1881.

The following accounts relating to Public Works in Madras, together with explanatory memoranda from Examiner, are forwarded to the Government of India for information and orders :—

I.—Imperial—
(1) Buildings and Roads.
(2) Madras Harbour Works (Cap. Pro., Productive Public Works and Ordinary).

II.—Provincial—
(1) Buildings and Roads.

III.—Local—
(1) Incorporated.
(2) Excluded.

2. *Imperial.*—The following table shows the grant assigned in budget orders, the final grant, and the outlay against it under Military and Other Services :—

	Military.					Other Services.					
	Original works.	Repairs.	Establishment.	Tools and Plant.	Total.	Original works.	Repairs.	Establishment.	Tools and Plant.	Total.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant as per budget orders ...	74,610	2,50,000	81,152	8,115	4,13,877	62,420	15,970	19,598	1,958	99,946	5,13,823
Final Grant ...	1,60,575	2,90,367	1,07,735	10,774	5,69,451	1,33,591	5,183	34,071	3,405	1,76,250	7,45,701
Actual outlay ...	1,39,576	2,77,447	99,255	9,925	5,26,203	1,19,131	3,313	28,362	3,040	1,53,846	6,80,049
More than grant...	...	...	...	...	...	...	...	...	...	...	...
Less than grant ...	20,999	12,920	8,480	849	43,248	14,460	1,870	6,709	365	22,404	65,652

From the above it will be seen that the grant assigned in budget orders was increased during the year by Rs. 2,31,878; and that the total saving on the final budget grant amounted to Rs. 65,652, subdivided under :—

	Rs.
Military	43,248
Other Services	22,404
Total	65,652

3. *Establishment.*—The establishment charges compare as follows with the actual outlay on works and repairs :—

	Actual outlay.	Establishment.
	Rs.	Rs.
Military	4,17,023	99,255
Other Services	1,22,444	28,362
Total	5,39,467	1,27,617

The establishment charges for Military Works calculated at the authorized 25 per cent. on Rs. 4,17,023 would properly amount to Rs. 1,04,255; the difference is due to a debit of Rs. 20,000 for the purchase of a house, on which no percentage for establishment has been allowed. The charge for establishment under Other Services is also slightly less than 25 per cent. on account of advances to officers in England.

4. *Revenue.*—The realisations of the year compare with the regular estimate as follows:—

	Regular Estimate.	Receipts.	More.	Less.
	Rs.	Rs.	Rs.	Rs.
Military	21,092	20,855	...	237
Other Services	2,000	2,938	938	...
Total ...	23,092	23,793	701	

5. *Madras Harbour Works.*—The following table compares the outlay with the final grant:—

	Productive Public Works.	Other Public Works.	Total.
	Rs.	Rs.	Rs.
Final grant	7,00,000	8,37,230	15,37,230
Actual outlay	7,00,000	6,80,587	13,80,587
More than grant	.....	.....	.....
Less than grant	.....	1,56,643	1,56,643

The short outlay under "Other Public Works" is stated to be due to the non-adjustment of outlay incurred on moorings.

6. *Provincial.*—The following table shows the grant assigned under Provincial in budget orders, the final grant, and the outlay incurred:—

	Original works.	Repairs.	Establishment.	Tools and Plant.	Profit and Loss.	Suspense Balances.	Grand Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant as per Budget Orders	8,27,599	1,31,653	3,02,919	26,540	...	22,839	13,11,550
Final Grant ...	9,65,342	2,64,908	3,45,712	534	...	16,839	15,93,335
Actual outlay ...	8,01,266	1,30,427	5,50,554	—18,837	3,332	46,721	15,13,463
More than grant ...	...	...	2,04,842	...	3,332	29,882	...
Less than grant ...	1,64,076	1,34,481	...	19,371	...	...	79,872

From this it will be seen that the grant was supplemented during the year by Rs. 2,81,785 and that the total net lapse on the final grant as shown in the account is Rs. 79,872. The grant, however, for the Buckingham Canal, amounting to Rs. 2,46,726, is taken into account in arriving at this result, while the

751/10.

expenditure on this project is charged in the irrigation accounts; consequently, excluding this grant from the review of financial results under "Other Public Works" Provincial, there is an excess over the final grant of Rs. 1,66,854.

The Madras Government was requested in Government of India No. 70, dated 2nd April 1880, to show the grant for the Buckingham Canal under Irrigation and Navigation Provincial, and the order was repeated in paragraph 17 of the orders on the budget estimates of the Irrigation Branch for 1881-82. This request has since been complied with; and the final issues of the budget estimates of the current year have been correctly prepared.

Allowing for this correction, the actual grant and outlay under Provincial "Other Public Works" is as follows:—

	Rs.
Final grant	15,93,335
Deduct grant for the Buckingham Canal chargeable to Irrigation Provincial	2,46,726
	13,46,609
Final grant, "Other Public Works"	15,13,463
Outlay	
Excess	1,66,854

This excess appears to be principally due to an excess of Rs. 2,04,842 over the grant for establishment.

7. *Establishment.*—The total outlay in Madras on establishment has been Rs. 14,43,218.

And this has been distributed as under:—

	Rs.
Imperial Military	99,255
,, Other Services	28,362
,, Irrigation	7,02,358
Local Funds	62,689
The balance has been charged to Provincial	5,50,554
Total	14,43,218

The outlay on Works and Repairs Provincial amounted to Rs. 9,31,693, so the percentage of Provincial establishment to Provincial Works and Repairs results in the very high figure of 59·09.

The excess is due to the fact that sufficient provision for the establishment employed was not made in either the budget or regular estimates. The state of matters was duly brought to the notice of this office by the Examiner in December, and Colonel Innes at once laid the case before the Government of India.

8. *Tools and Plant.*—The total grant for Tools and Plant was Rs. 2,19,169, and the total outlay incurred on this account amounted to Rs. 1,89,950, distributed as follows:—

Particulars.	Amount.
	Rs.
Total charge on account of Tools and Plant	1,89,950
Less—	
Charged to—	
Imperial Military	9,925
,, Other Services	3,040
,, Irrigation	1,89,681
Local Funds	6,141
Total	2,08,787
Net Provincial	—18,837

This shows a credit to Provincial of Rs. 18,837. In other words, by charging Imperial funds with 2½ per cent. on the Imperial grant for Works and Repairs, not only is there no charge to Provincial funds for Tools and Plant, but Provincial Services have made an actual gain under this head. In Public Works Circular No. 47 of 1877 it was ruled that Imperial Funds should pay for the use of Provincial Tools and Plant a percentage of 1½ upon the Imperial grant for Works and Repairs; and this percentage has been adopted in all other provinces except Madras. In the Madras Presidency, on a representation from the Local Government, the rate chargeable in that province was specially increased to 2½ per cent., but in allowing this increase it could never have been intended that this should result in a credit to Provincial funds of more money than they really expended on account of the other services concerned. The present percentage of 2½ chargeable to Imperial seems too high, and it would appear desirable that the orders passed on this matter should be reconsidered.

The actual transactions under Tools and Plant Provincial in Madras since the issue of the present orders have been as under :—

		Rs.
1877-78	Net debit	*3,15,376
1878-79	Net „	35,782
1879-80	Net credit	2,65,118
1880-81	Net „	18,837

9. *Revenue.*—The Revenue Regular Estimate and actual receipts were as follows :—

	Rs.
As per Regular Estimate	1,33,000
Receipts	1,97,786
Excess	64,786

This excess is stated to be chiefly due to the hire of the *Godaveri* river steamer in connection with the Rumpa rising, and to a larger profit from the Bezwada workshops.

10. *Incorporated Local Funds.*—The following table shows the final grant and outlay under this head :—

	Final grant.	Outlay.	Outlay. More.	Outlay. Less.
	Rs.	Rs.	Rs.	Rs.
Original Works	2,00,583	99,463	...	1,01,070
Repairs	2,11,445	1,43,525	...	67,920
Establishment	93,904	56,249	...	37,655
Tools and Plant	9,938	5,498	...	4,440
Total	5,15,820	3,04,735	...	2,11,085

No reason is given by the Examiner as to the cause of the large lapse.

* Rs. 2,15,500 on account of Famine Tools and Plant.

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11. *Excluded Local Funds.*—The final grant and outlay on account of these funds compare as follows :—

	Final grant.	Outlay.	Outlay. More.	Outlay. Less.
	Rs.	Rs.	Rs.	Rs.
Origina' Works	28,136	15,287	...	12,849
Repairs	13,512	10,490	...	3,022
Establishment	13,112	6,440	...	6,672
Tools and Plant	1,306	643	...	663
Total	56,066	32,860	...	23,206

12. The savings under Establishment and Tools and Plant for both Incorporated Local and Excluded Funds is due to the short outlay on works.

RESOLUTION.—In paragraph 7 of the Accountant General's note it is stated that sufficient provision for the Establishment employed was not made in either the Budget or Regular Estimates. This procedure is clearly not correct; and the Governor General in Council desires that these estimates should in future fully provide for the anticipated expenditure under establishment as well as under all other heads.

2. The attention of the Government of Madras is invited to the lapses of grants brought to notice under Imperial, Provincial, Incorporated Local and excluded Local Funds, aggregating Rs. 3,79,815, with a request that endeavours may in future be made to work more closely to the grants available. The Government of Madras has not unfrequently reported that funds were not available to meet essential outlay; it consequently becomes the more necessary that the amounts that are available should be fully utilised.

ORDER.—Ordered, that the foregoing be communicated to the Government of Madras for information and guidance, and to the Accountant General, Public Works Department, for information.

G. F. L. MARSHALL, Major, R.E.,
for Secy. to the Govt. of India.

GOVERNMENT OF I[illegible] A. P. W. A.C.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

To

Nos. 43-44A.G.

Dated Fort William, January 20, 1882.

Received

Order on the Annual Financial Accounts of "Other Public Works" in Madras for the year 1880-81.

Govt. Central Branch Press, Shmla.—No. 393 P.W.D., A.C.—20-3-82.—20.

EXAMINER
9 MAR 82
P.W.

GOVT. OF MADRAS. 188 DEPT.

SECRETARY.

Chepauk, No 278 Dated 8-3-1882.

OFFICE NOTE.

To C

Your No: 225 W. d/ 6 March/82.

Please return for d/ Indian letter No: 7184 d/ 27 Janry: 82. "referred to you in P. O. 396 W. d/ 11 Febry: 82.

No 1240 Dy 13.3.82 Encls 5

To Ry. 7.3.82

Recd 14/3/82

Returned.

11/3/82

P1

No. 71. A.G.

All communications should be addressed to the Secretary.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

751/13.

ACCOUNT.

General.

To,

The Secretary to the Government of Madras.

Public Works Department.

Fort William 27th January 1882.-

Sir,

With reference to para 8 of note by the Accountant General Public Works Department on the Madras annual Financial accounts of "other Public Works services" for the year 1880/81 (etc. 719. G. dated 4th November 1881) a copy of which has been forwarded to the Government of Madras under Government of India Public Works Department Resolution etc 4534 dated 20th instant, I am directed to forward herewith a memo by the Accountant General Public Works Department etc. 76 dated 5th instant on the subject of the charge to Imperial and Local Funds in Madras for the use of Provincial Tools and Plant which under special orders has been fixed at the rate of 2½ per cent on the outlay on works and repairs instead of 1½ per cent the rate

rate obtaining in other provinces and administrations.--

2. In the opinion of the Government of India the result of the application of the higher and special percentage on the transactions of 1879-80 and 1880-81 demonstrates that that percentage is susceptible of reduction, and to admit of a decision being arrived at as to the extent to which such reduction should be made, it is necessary that the Government of India should be furnished with particulars of cost incidence of adjustment &c of special Tools and Plant. I am accordingly to request that you will furnish me with (1) a statement for 1879-80 and 1880-81 in the annexed form showing the charges for "General" distinct from those for "Special" Tools and Plant, and with (2) a list of the articles charged against Imperial and Local as special Tools and Plant during those two years.--

3. I am also to enquire whether special Tools and Plant is ordinarily held to apply to Machinery and specially to pertain articles of plant expressly purchased for use on Imperial or Local works, or whether in practice it is usual to consider as special all Tools and Plant specially procured by

-by Imperial and Local funds for use on works so classified.-- 751/14

4. When submitting this information I am to add that the Government of India will be glad to be informed whether in the opinion of the Government of Madras sufficient grounds now exist for allowing the 2½ per cent rate to remain in force.--

I have the honor to be,
Sir,
your most obedient Servant
Major General R.E.
Secy. to the Govt of India.-

13 FEB 82

751
JE.

Copy of a note by the Accountant General Public Works Department, No. 7 G. dated 5th January 1882

In my note, No. 719 G dated 15th November last, on the Finance Accounts of other Public Works in Madras for 1880/81 I said:-

x para 8.

"In Public Works Circular No. 47 of 1877 it was "ruled that Imperial Funds should pay for the use "of Provincial Tools and Plant a percentage of 1½ "upon the Imperial grant for works and repairs and "this percentage has been adopted in all other Provinces "except Madras. In the Madras Presidency on a "representation from the Local Government the rate "chargeable in that Province was specially increased "to 2½ per cent, but in allowing this increase it "could never have been intended that this should "result in a credit to Provincial funds of more "money than they really expended on account of the "other services concerned. The present percentage of 2½ "chargeable to Imperial seems too high and it would "appear desirable that the orders passed on this matter "should be reconsidered." In connection with this report

I have asked the Examiner Public Works Accounts Madras to prepare a statement which I forward herewith, showing in detail how the charge for Tools and Plant since 1877/78 was actually distributed and what the charge would have been to each fund had the percentage been 1½ instead of 2½ -

2. Excluding a special write back in 1879/80 on account of value of Tools and Plant transferred to Stock, the actual transactions of 1879/80 and 1880/81 resulted in a net credit to Provincial Funds as under -

	Rs
1879/80.	52.402
1880/81.	18.837.

If the percentage had been limited to 1½ per cent the transaction of 1879/80 would still have resulted in a credit of Rs 4139 while in 1880/81 there would have been a small debit of Rs 8268- If 1½ per cent had been charged on the Provincial outlay on works and repairs of these years, which amounted to Rs 555.150 and Rs 931.093 respectively, the charge to Provincial would have amounted to Rs 8802 in 1877/80 and to Rs 13,975 in 1880/81.-

3. There appear to show that a reduction to the normal charge of 1½ per cent would be reasonable but it occurs to me that as Local and Imperial funds have

have to meet all expenditure on account of "special" Tools and Plant in addition to the contributions for "General" Tools and Plant even this percentage might be reduced without pressing on Provincial Funds - Such being the state of the case I consider it to be my duty to lay the matter before Government for such actions as may appear necessary.

751
16.

Statement showing in detail how the charge for Tools and Plant since 1877-78 was actually distributed and what the charge would have been to each fund had the percentage been 1½ instead of 2½.

(Enclosure to A.G.'s Note No 4 G. Dt: 5th January 1882)

	1877-78		1878-79		1879-80		1880-81		Remarks.
	2½ per cent	1½ per cent	2½ per cent	1½ per cent	2½ per cent	1½ per cent	2½ per cent	1½ per cent	
	No A	No B	No A	No B	No A	No B	No A	No B	
Irrigation									
Extraordinary	40.153	36.402	11.358	6940	19019	13.451	57.309	56.227	The figures in columns A.A. represent the cost of Tools and Plant actually charged to each Fund under existing rules and those in columns BB what the charges would have been had the percentage been 1½ instead of 2½.
Ordinary	80.749	74.101	50.705	39.304	111.074	93.277	126.353	110.015	
Famine	50.451	30.270	30.219	18.123	"	"	C. 6019	C. 3612	
Imperial Military and other services Ordinary	15.831	9478	15.383	9202	18.980	11.388	"	"	
Famine	1063	638	1712	1028	"	"	12965	8092	
Local Ordinary	35.905	23.652	38.813	23.368	44.884	27.569	"	"	
Famine	52.872	31.710	16.730	10.038	"	"	6141	3736	
Bellary Kistna State Railway Famine	"						"	"	(C) Irrigation Provincial.
Civil Department. Ordinary	6757	6757	"	"	"	"	"	"	
	"	"	597	597	"	"	"	"	
Total	283.783	213.030	165.485	108.600	193.957	145.688	208.787	181.682	
Provincial. Ordinary	99.576	122.303	35.782	92.667				8268	
Famine	215.000	263.826	"	"	"	"	"	"	
Grand Total.	599.159	599.159	201.267	201.267			189.950	189.950	

L. Includes Rs 2.12467 written back to debit of stock in P.W. Stores Division.

Statement shewing in detail the charge for Tools & Plant since 1877-78 distinguishing "Special" from "General Tools and Plant.

Funds	1879 — 80				1880 — 81				Remarks
	1. grant or outlay on which 2½ per cent was calculated.	2. charges for general Tools & Plant at 2½ per cent.	3. charges for Special Tools & Plant	4. Percentage of (2) plus (3) on (1)	1. grant or outlay on which 2½ per cent was calculated	2. charges for general Tools & Plant at 2½ %	3. charges for Special Tools & Plant	4. Percentage of (2) plus (3) on (1).	
Irrigation.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
P. P. & T.									
Ordinary									
Famine									
Impl. Mily & other Service { Ordinary									
Impl. Mily & other Service { Famine									
Local { Ordinary									
Local { Famine									
Military Public Works Famine									
Civil Deptt. Ordinary									
Total.									
Provincial { Ordinary									
Provincial { Famine									
Grand Total.	6								

EXAMINER P. W. ACCOUNTS 18 FEB 82

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GOVT. OF INDIA
18 FEB 82
EXAMINER P.W.ACCTS.

889

751/89.

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 225 W. MADRAS, 6th MARCH 1882.

SIR,

AS DIRECTED IN YOUR NO.396 W. DATED 11TH. FEBRUARY 1882, I HAVE THE HONOR TO FORWARD HEREWITH:-

I. A STATEMENT IN THE PRESCRIBED FORM SHEWING THE CHARGES FOR 'GENERAL' DISTINCT FROM THOSE FOR 'SPECIAL' ESTABLISHMENT FOR 1879-80 AND 1880-81.

II. A SIMILAR STATEMENT FOR TOOLS AND PLANT.

III. LISTS OF THE ARTICLES CHARGED AGAINST IMPERIAL AND LOCAL AS SPECIAL TOOLS AND PLANT DURING THE TWO YEARS.

2. AS REGARDS PARA 3 OF GOVERNMENT OF INDIA LETTER NO.71 A-G. DATED 27TH. JANUARY 1882, THE EXISTING PRACTICE IS TO FOLLOW THE CLASSIFICATION LAID DOWN BY THE SANCTIONING AUTHORITY IN THE CASE OF EACH ESTIMATE. A REFERENCE TO G.O.NO.311 I. DATED 15TH. MAY 1880 FOR INSTANCE WILL ILLUSTRATE THE PRACTICE.

I HAVE THE HONOR TO BE,
SIR,
YOUR MOST OBEDIENT SERVANT.

D. L. Cardew

EXAMINER P.W.ACCOUNTS.

B № 396 dated 11-2-82
G.O № 311 dated 15-5-80.

P. W. C. № 1446.

FROM THE EXAMINER P. W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P. W. DEPARTMENT.

NO. 225 W.

DATED 6th MARCH 1882.

RECD. "

Encl: 1

PERCENTAGES CHARGED FOR ESTABLISHMENT AND TOOLS AND PLANT, REGARDING-----

Cir 16/4/82/3

A

3

Detail statement of Special Tools and Plant during the year 1879-80.

75/21

Fund	Particulars.	Amount.
Irrigation Productive Public Works.	2 iron trap punts	8390 . .
	Fitting up the steamer launch "Arthur Cotton"	1734 8 .
	Constructing 2 steam launches at the Government Dockyard at Kidnapur.	
	Amount refunded -	-6500 . .
	Construction charges and cost of fittings for steam launch "Arthur Cotton"	1035 - .
	Add cost of Office Furniture for Chief Engineer for Irrigation transferred from "Capital" "Ordinary" -	177 . -
	Total New Supplies	4836 8 .
	Repairs and Carriage.	269 11
	Grand Total	5105 91 -

D. L. Gordon

Examiner P. W. Accounts

3/3

Draft 3/3/82

B. 10

Detail Statement of Special Tools and Plant during the year 1879-80

751/2

Fund	Particulars	Amount		
Irrigation Ordinary	Examalled iron guages	4105	13	2
	Certain Tools and Sundries	44	10	-
	2 Teak benches and 1 smoothing iron	20	8	-
	2 box-wood rules	7	15	-
	1 Grinding stone, 2 boring glasses and 1 Copying press	256	10	-
	Making a standing table	21	2	11
	Almirahs	208	-	-
	Drawing tables	125	-	-
	Altering new almirahs	60	-	-
	Superseding iron guard No 97	450	-	-
	Punt Boat for the Godavery	320	-	-
	Iron work for shutters from Dharwar workshops	1128	4	3
	Providing examalled iron guages to the different locks	311	1	2
	Constructing Punt Boat No 14	700	-	-
	1 Centrefugal pump	233	4	-
	Purchasing Revenue Survey village maps	370	11	-
	Iron trap punt	1000	-	-
	Cost of fitting up the "Charles Orr"	8220	-	-
	Deduct amount transferred to Cap. Pro. Public Works	- 177	-	-
	Total New Supplies	17405	11	9
	Repairs and Carriage	15.159	0	7
	Grand Total	62565	2	4

D. C. Cadogan

Comptroller P. W. Accounts

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C 11

Detail Statement of Special Tools and Plant during the year 1879-80

75 1/2/3.

Fund.	Particulars	Amount.
Local Ordinary	10 Locks spit	7 8 .
	10 Country Manoties	6 9 .
	1 Mathematical Box complete, containing ivory protractor, 6" parallel ruler and scale.	15 . .
	1 Plotting scale box complete containing 6 scales marked on both sides.	10 . .
	1 Box marquois scale complete in 3 pieces	5 . .
	6 chains measuring 100', galvanised with arrows.	62 1 7
	Railway curves	47 11 11
	Rule, parallel, brass rolling, 24"	24 4 8
	French curves	9 7 10
	Scientific instruments	101 . .
	Office Furniture	200 . .
	Add amount for which details are not forthcoming being expenditure by Civil Officer.	1096 14 8
	Total New Supplies	1585 9 8
	Repairs and Carriage.	12 7 .
	Grand Total.	1598 . 8

D. C. Gordon
Examiner P. W. Accounts

Audited 3/3

D.

Detail Statement of Special Tools and Plant during the year 1880-81.

75/34.

Fund	Particulars	Amount
Irrigation Productive Public Works	Construction charges and cost of fittings for steamer launch "Arthur Cotton"	240 - -
	Steamer obtained from England	4746 4 7
	Pumping machinery	7681 2 8
	3 Chubb's patent pad-locks	42 8 8
	Deduct	
	Amount transferred from Depr Godavery to Dowlaish account of Lokahs	- 518 - -
	Grand Total	54 601 15 11

D. C. Condon

Examiner, P.W. Accounts

14/3

Bulle 4/3/82

Detail Statement of Special Tools and Plant during the year 1880-81.

751
25.

Fund	Particulars	Amount.		
Irrigation Ordinary	7 wheel barrows for Dowlaishweram Head Sluice works.	70	..	..
	2 Enamelled iron guages for Godavery	11	2	10
	Constructing 1st Class Range boat No.14	700	..	..
	2 Spare propellers and an Ensign obtained from Calcutta for the "Arthur Cotton"	41	8	1
	Purchasing Certain Tools from Central Delta Head Sluice.	104	8	..
	Making 6 Plumbholes and doors for general use.	19	..	..
	Making 100 Cast iron Earthwork Rammers.	35	16	..
	Constructing a 2nd Class Range Boat No 15	800	..	..
	Painting and fitting boiler to new Steam Launch.	130	..	..
	18 Enamelled iron guages	129	10	..
	Amount transferred from Commercial	22	..	..
	Lengthening Range boat No. 8	255	..	..
	Purchasing a Range boat 2nd Class.	385	..	..
	99 Enamelled iron guages	24	..	..
	Making velocity rods.	24	12	6
	Constructing 2 1st Class Range boats.	839	11	7
	Constructing iron trap punt.	2855	..	..
	Purchasing a boat 10' long including freight	6	..	..
	3 Enamelled iron guages of 2 Sizes	15	0	6
	10 hand axes 3 lbs each	6	14	..
	C.O	6495	2	6

Establishment				44,952 6 6
Establishment				3,826 4 9
Total Establishment				68,00 10 3
Plant				57,405 0 5
Add Amount charged on account of Loss on the Establishments & Tools Purchasing Works				44,606 10 8
				2,120 - -
Total				85501 10 8

Examined P.W. accounts

D.P. Lawson

Audited 4/3/82

Statement shewing in detail the charge for Establishment since 1879-80 distinguishing Special from General Establishment.

12

Funds.	1879-80				1880-81				Remarks.
	1 Grant or Outlay on which 25% was calculated.	2 Charges for General Establishment.	3 Charges for Special Establishment.	4 Percentage of 2+3 on 1	1 Grant or Outlay on which 25% was calculated	2 Charges for General Establishment.	3 Charges for Special Establishment.	4 Percentage of 2+3 on 1	
Irrigation									(a) Does not include outlay incurred by Civil Officers
Productive Public Works	G 556529	139152	141444	27.54	O 108282	27070	-107	24.90	(b) Includes charges for survey of abandoned Projects, Guaranteed Irrigation works & Establishment of Chief Engineer for Irrigation.
Ordinary	G 1779678	444918 (b)	366591	45.51	O 1634014	408505 (g)	206698	37.64	(c) Buckingham Canal
Ordinary Provincial	-	-	43777	-	O 240768 (c)	60192	-	25.00	(d) Does not include percentage on account of Remount Agents-transit Depot.
Imperial Military and other Services.									(e) Does not include percentage on Outlay of Civil Officers.
Ordinary	G 759213	189803	7463	25.98	O 539167 (d)	127617	-	23.65	(f) Includes Establishment for Chief Engineer and Guaranteed Irrigation Works
Local									
Ordinary	O 1731133 (a)	432558	36273	27.09	O 265768 (e)	62689	-	23.32	
Civil Department									
Ordinary	-	-	121	-	-	-	-	-	
Total.	-	1206711	467369	-	-	686073	206591	-	
Provincial - Ordinary	-	63560	-	-	-	52054	-	-	
Grand Total.	-	1842401	467369	-	-	1236627	206591	-	

G. = Grant
O = Outlay

D.P. Lawson

Examiner P.W. Accounts

Audited 3/5

Statment shewing in detail the charge for Tools and Plant since 1879-80 distinguishing Special from General Tools and Plant.

Funds.	1879-80				1880-81				Remarks.
	1 Grant or outlay on which 2½ per cent has been calculated	2 Charges for General Tools and Plant.	3 Charges for Special Tools and Plant.	4 Percentage of 2+3 on 1	1 Grant or Outlay on which 2½ per cent has been calculated.	2 Charges for General Tools and Plant.	3 Charges for Special Tools and Plant.	4 Percentage of 2+3 on 1	
Irrigation.									
Productive Public Works.	G. 556529	13913	A. 5706	3·41	O 108282	2707	D 57602	52·92	
Ordinary	G 1779673	44492	B 62566	6·01	O 1634014	40851	E 86502	7·73	
Ordinary Provincial	-	-	4016	-	O 240765	6019		2·50	
Imperial Military and other Works.									× These items do not include percentage on expenditure incurred by Civil Officers.
Ordinary.	G 759213	18980	-	2·50	O 539467	×12965	-	2·40	
Local									
Ordinary	G 1731433	43286	1598	2·59	O 2·68765	×6141	-	2·28	P. Does not include Civil Officers outlay.
Total.	-	120671	69270	-	-	68683	C 140104	-	
Provincial. Ordinary.	-	F 26486	-	-	-	- 1583	-	-	
Grand Total.	-	- 146182	69270	-	-	49246	140104	-	

G = Grant
O = Outlay.

F. Includes Rs 212467 written back to debit of stock in the Public Works & Forces Division.

A B C D E } See lists of special Plant.

D. P. Gordon
Examiner P. W. Accounts

Dated 4/3/82.

Dated 3/3

Abstract Statement of Establishment charges as compared with outlay on Works and Repairs for 1879-80 & 1880-81

	1879-80			1880-81		
	Grant on outlay on which 25% is calculated	Estabt charges	Percentage of Estabt charges as compared with outlay	Grant on outlay on which 25% is calculated	Estabt charges	Percentage of Estabt charges compared with outlay
Funds other than Provincial	48,26,848	16,74,080	34·68	27,91,299	8,92,664	31·98
— " — Provincial - Ordinary	13,72,359	6,35,690	46.32	9,59,252	5,50,554	57·39
	61,99,207	23,09,770		37,50,551	14,43,218	

15/2.

Abstract Statement of Tools and Plant charges for 1879-80 and 1880-81

	Charges for General Tools and Plant	Charges for Special Tools and Plant	Charges for Provincial Tools and Plant	Total charges on account of Tools & Plant	Remarks
For the year 1879-80	120.671	69.270	+4.487	74.920	+ Includes a write back of Rs 212.667.
Do 1880-81	68.683	140.104	1.857	189.950	

Ans
14/3

P. W. Department.

751
30

From the Govt of India No 71 Rly. of 27 Jany 1882
From the Examiner S.W. Accounts, No 225 Way & Mar 1882

READ the following:—

FOR ORDERS.

In their letter the Government of India, in calling for certain statements connected with the contribution to be provided by other funds on account of "Tools and Plant," request the opinion of the Madras Govt as to whether the rate of contribution, viz:- 2½ per cent on the grant for works is not excessive, looking to the net results of the arrangement

2. It is pointed out that in 1879-80 - Provincial, instead of having to defray any charges for Tools and Plant," received a net credit of Rs. 52,402, while in 1880-81 the net credit was Rs. 18,837.

2. Under these circumstances the Govt. of India may perhaps be informed that the rate of contribution for "general Tool & Plant" may be reduced to the quota fixed for other Provinces, viz:- 1/2 per cent - but that "Special Tool & Plant" required for particular works or services should continue to be paid for separately by the Funds

concerned. 751/31

3. The Examiner was also asked to prepare a statement (for the same period assumed by the Govt of India) shewing the loss Provincial suffers by existing arrangements for the debit of Establishment charges. It will be seen from this, that, while Funds other than Provincial were charged 34.68 per cent for Establishment in 1879-80, and 31.98 per cent in 1880-81, Provincial paid 46.32 per cent in the former year and 57.39 in the latter -

4

4. It is thus apparent that while Funds other than Provincial lose under "Tools and Plant," they gain considerably under "Establishment". But as the question of Establishment is being dealt with separately, it may suffice simply to make a passing allusion to the fact in the present connection.

R. W. Lankey
Colonel R.E.
Secy to Govt PW Dept

R.S.

The Hon'ble Mr Hudleston

75/75-23 W

Extra Copy Maim
Favourable
Ord

MA

Secret

No 751 W. Public Works Department

Proceedings of the Madras Government, 75/23
Under date the 22nd March 1882.

Read the following—

Letter from the Govt of India (No. 71 A.G. of 27th January 82)
to Examiner of Works, Madras (" " 225 W of 6th March)

16

Ordered that the following reply be sent.

(No. 752 W of 22nd March 82)

To
The Secretary to Govt of India,
PW Department.

Sir,

I am directed to acknowledge the receipt of your letter No 71 A.G. of 27th January 1882 forwarding copy of a note by the Accountant General

W. Department, on the subject of the percentage charged to Imperial and Local Funds in Madras for the use of Provincial Tools and Plant, and pointing out that the rate of 2½ per cent on the outlay on works and repairs seems to be too high, judging from the results of 1879-80 and 1880-81.

2. Under the circumstances pointed out by the Govt of India, no objection will be raised by the Rt Honble the Governor in Council to the contribution being reduced to 1½ per cent - that being the rate allowed in other parts of

751/83

India - I am, however, to draw attention to the fact that while Imperial funds contribute somewhat more than their fair share for Provincial "Tools and Plant", they are on the other hand considerably undercharged on account of Provincial "Establishment". During the year 1879-80, funds other than Provincial paid 34·68 per cent only — on the grants for Works and Repairs, Provincial being charged with 46·32; while in 1880-81 the contribution was 31·98 per cent by the former as against 57·39 per cent by the latter. At the

4. subject is however under
th separate consideration, the
th matter will not be further
"To dwelt upon here.

Con I am to enclose the
-ne statements called for
of by the Govt of India
de in para 2 of your letter
it under reply, and to add
to with reference to para 3
th that it has been usual
p to consider as special
all Tools & Plant specially
procured for use on Imperial
and L.I. Works.

R R/c

20/3/82

Cr 20/3.

Rec. Am to Audit a/c

To Govt #751 Way 22nd March/82
(Copies)

accepts the similar 18/4/82.

751/34

772
446

Govt. of (1882) Madras.

PUBLIC WORKS.

To

Dated 21/3/82

Issued

Read. Encl.

G. O. 22 Mar 1882, No. 751/752 W

Nos. 15 to 159

Percentage charged to Imperial and Local Funds for headwork for the use of Provincial Irrigation Works

Refer to I addressed on the subject of their letter pointing out the high rate of

on the subject of the high rate of percentage charged to Imperial and Local Funds for headwork for the use of Provincial Irrigation Works