

No. 83 A—G.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

Fort William, February 26, 1883.

Annual Financial Accounts of Other Public Works in Madras for 1881-82.

Read the following :—

Note by Lieut.-Col. A. J. Filgate, R. E., Accountant General, P. W. Dept.,—No. 90G,
dated 6th February 1883.

The accounts pertain to transactions under—

Imperial—Military and Other Services.

Provincial Services.

Incorporated Local Funds.

Excluded Local Funds.

Madras Harbour Works.

2. In the following abstracts the revenue and expenditure of 1881-82 are contrasted with the Budget and Regular Estimates of the year and the actuals of 1880-81 :—

XXVII—REVENUE.

				Budget Estimate, 1881-82.	Regular Estimate, 1881-82.	Actuals, 1881-82.	Actuals, 1880-81.
				Rs.	Rs.	Rs.	Rs.
<i>Imperial—</i>							
Military	...	...		21,000	28,000	46,836	20,850
Other Services	...	...		49,179	3,000	9,371	2,940
<i>Provincial—</i>							
Public Works Officers	...	...		1,30,000	1,70,000	2,63,854	1,97,790
Civil Officers	...	...		3,000	5,000	5,224	4,940
<i>Local Incorporated—</i>							
Public Works Officers	...	...		...	...	56	100
Civil Officers	...	...		4,73,000	5,61,000	5,94,260	5,37,500
<i>Local Excluded—</i>							
Public Works Officers	...	...		...	...	141	...
<i>Total—</i>							
Public Works Officers	...	...		2,00,179	2,01,000	3,20,258	2,21,680
Civil Officers	...	...		4,76,000	5,66,000	5,99,484	5,42,440
GRAND TOTAL				6,76,179	7,67,000	9,19,742	7,64,122

34—EXPENDITURE.

				1881-82.			1880-81.
				Budget Estimate.	Regular Estimate.	Actuals.	Actuals.
				Rs.	Rs.	Rs.	Rs.
IMPERIAL.							
<i>Military—</i>							
Original Works	...	...	...	1,18,628	1,17,765	1,15,574	1,39,576
Repairs	...	...	...	2,50,000	2,64,197	2,69,097	2,77,447
Establishment	...	...	...	92,157	95,490	96,161	99,255
Tools and Plant	...	...	...	9,215	9,548	9,603	9,925
Total				4,70,000	4,87,000	4,90,435	5,26,203
<i>Other Services—</i>							
Original Works	Civil Buildings	...	...	2,48,100	2,04,920	1,92,037	1,19,010
	Miscellaneous Public Improvements	...	...	1,000	1,000	545	121
Repairs	Civil Buildings	...	...	14,000	4,990	4,003	2,618
	Miscellaneous Public Improvements	...	...	2,000	2,000	1,669	695
Establishment	...	...	...	66,275	52,050	64,311	28,362
Tools and Plant	...	...	...	6,627	5,205	6,627	3,040
Total				3,38,002	2,70,165	2,69,192	1,53,846
Total Imperial				8,08,002	7,57,165	7,59,627	6,80,049
<i>Provincial—</i>							
Original Works	Civil Buildings	...	...	3,45,819	4,55,272	3,90,175	4,84,652
	Communications	...	...	95,000	70,021	82,970	2,05,919
Repairs	Miscellaneous Public Improvements	...	...	1,00,000	1,00,000	1,150	1,10,695
	Civil Buildings	...	...	64,175	1,21,329	1,16,701	88,905
Establishment	Communications	...	...	29,053	26,153	26,038	33,184
	Miscellaneous Public Improvements	...	...	2,000	3,750	5,183	8,338
Tools and Plant	...	...	...	6,40,599	6,65,429	7,05,784	5,50,554
Profit and Loss	...	...	...	27,962	6,997	—31,802	—18,837
Suspense	...	...	...	...	...	11,788	3,332
Total				13,10,608	14,48,951	12,49,211	15,13,463
Civil Officers' outlay				2,23,000	2,40,000	2,15,790	74,267
Total Provincial				15,33,608	16,88,951	14,65,001	15,87,730
<i>Local Incorporated Funds—</i>							
Original Works	Civil Buildings	...	...	9,817	13,714	4,716	3,243
	Communications	...	...	89,150	1,36,811	70,646	96,077
Repairs	Miscellaneous Public Improvements	...	...	...	...	13	143
	Civil Buildings	...	...	500	2,584	1,501	454
Establishment	Communications	...	...	1,13,230	1,41,462	1,37,092	1,37,252
	Miscellaneous Public Improvements	...	...	...	9,000	5,449	5,819
Tools and Plant	...	...	...	53,174	69,293	23,628	56,249
Total				9,891	6,997	3,588	5,498
Civil Officers' outlay				2,75,762	3,79,761	2,46,633	3,04,735
Total Local Incorporated Funds				36,00,000	33,42,000	35,25,096	29,76,470
<i>Local Excluded Funds—</i>							
Total outlay by Public Works Officers...				38,75,762	37,21,761	37,69,729	32,81,205
<i>Madras Harbour Works—</i>							
Original Works	...	...	...	37,057	72,209	42,392	32,860
Repairs	...	...	...	2,95,804	...	6,63,858	7,15,542*
Establishment	...	...	...	...	...	...	...
Tools and Plant	...	...	...	59,443	7,26,069	71,084	41,119*
Suspense	...	...	...	5,000	...	54,817	4,914*
Total				18,000	...	—1,00,699	—80,988*
GRAND TOTAL				3,78,247	7,26,069	6,89,060	6,80,587
GRAND TOTAL				66,32,676	69,66,155	67,25,809	62,62,431

* Productive Public Works outlay.

3. The most important of the differences between the actuals of 1881-82 and the Budget and Regular Estimates of the year and the actuals of 1880-81 may now be explained.

REVENUE.

4. *Imperial.*—The actual receipts during 1881-82 under Military largely exceeded the realizations in 1880-81 and the amounts estimated in the Budget and Regular Estimates of 1881-82. This is due to larger realizations under rents of buildings and sales of old materials and buildings.

5. In the Budget Estimate of 1881-82 the estimated revenue from Other Service work erroneously included a sum of Rs. 46,000 as the estimated receipts in the Civil Department which was excluded in the figures of the Regular Estimate. The difference between the actuals of 1881-82 and the Regular Estimate of the year, and also the actuals of 1880-81, is due to a larger recovery in 1881-82 of deferred fees from the students of the Royal Indian Civil Engineering College at Coopers Hill than was anticipated.

6. *Provincial.*—The actual realizations by Public Works Officers is much in excess of the receipts of past years, and the estimated revenue shown in the Budget and Regular Estimates of 1881-82. The excess is due to the disposal of a large amount of stock by the Public Works workshop at Madras.

7. *Local Incorporated Funds.*—The increase in revenue from public works in charge of Civil Officers has not been explained by the Accountant General, Madras.

EXPENDITURE.

8. *Imperial.*—The difference between the actuals of 1880-81 and 1881-82 is due to a larger grant having been assigned in 1881-82. The Regular Estimate of 1881-82 was framed for a smaller outlay than was provided for in the Budget Estimate of the year as it was found that the Budget allotments for Salt Works and for the Telegraph Office at Madras could not be fully utilized; the actual expenditure was very near that provided for in the Regular Estimate.

9. The expenditure on account of establishment charged to the grant for Other Services represents a charge of 25 per cent. on the *budget grant* for works and repairs *less* the amount recovered during the year on account of advances in England. Up to June 1882, it was left optional to the Madras Government to charge Imperial Funds for establishment at the rate of 25 per cent. on either the grant or outlay on works and repairs whichever was greater; it was however understood from the note by the Examiner on the accounts of 1880-81 that thereafter the charge would be made on the amount of the actual outlay. In future, the rules contained in the Public Works Code, Chapter XV-131, should be strictly adhered to.

10. Similarly the charge to Imperial Funds for Tools and Plant, Other Services has been made at the rate of 2½ per cent. on the original budget grant for works and repairs.

11. *Provincial.*—The outlay in 1880-81 exceeded that in 1881-82 owing to the grant for 1881-82 not having been fully utilized. The short outlay in 1881-82 is due to certain works not having been carried out, to small lapses from the grant for several works, and to the provision of Rs. 1,00,000 for refund on account of Madras Water Works not having been utilized as the adjustment was effected in the Civil Department, and not in the Public Works Department. There was also a reduction in the suspense account, amounting to Rs. 58,776, which added to an increase of Rs. 46,721 under that head in 1880-81, accounts for a difference of Rs. 1,05,497.

12. As in 1880-81, the charge to the several funds for Tools and Plant at the authorized percentage (2½ per cent.) resulted in a net credit to Provincial Funds. From the commencement of 1882-83 the charge has been reduced to 1½ per cent. as in other Provinces.

13. The debit to the head Profit and Loss is made up of the following items:—

1.—Loss in lime manufacture, Ellore Canal	Rs.
2.—Loss on sale of stock, Presidency Division	596
3.—Difference between actual and book value of iron in store received from Bezvada	833
4.—Loss by sale of stock, Cuddapa Division	4,604
5.—" " " Nellore Division	2,655
	517
6.—Ten items under Rs. 500 each representing depreciation in value of stock and similar charges	9,205
7.—Six items under Rs. 500 each representing actual losses of cash or stores by fraud, &c.	2,138
	446
	11,789

Only the last item appears to be properly debitable to the Profit and Loss account, but as it is believed the adjustments were for the most part made with a view of clearing up old accounts, the procedure followed may well be allowed to stand as a special case.

14. *Local Incorporated Funds.*—The difference between the actuals of 1880-81 and 1881-82 (outlay by Public Works Officers) is comparatively large. The short outlay in 1881-82 as compared with the allotment is due to the grant assigned not having been worked up to. The lapses occurred from the grants for a large number of petty works with the result that there was a large lapse also from the grants for Establishment and Tools and Plant.

15. No explanation has been furnished by the Accountant General, Madras, of the excess of outlay over grant in the outlay by Civil Officers not accounting to the Examiner of Public Works Accounts.

16. No remarks appear necessary on the outlay on the Madras Harbour Works and on Excluded Local Funds Works.

LISTS OF COMPLETED MAJOR WORKS.

17. Fifty-three major works were completed during the year at a cost of Rs. 5,82,904, viz.:—

Under Imperial, 12 works, costing	Rs.
" Provincial, 25 " " "	1,04,054
" Local, 16 " " "	3,39,364
	1,39,486

A few trifling excesses which occurred over sanctioned estimates were passed by competent authority under Code rules.

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

W. S. TREVOR, Colonel, R. E.,
Secretary to the Govt. of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

To

No. 83 A—G.

Dated February 26, 1883.

Received

No 785 W of 10 March 83

Records.

(India & Co.)

Off. J. P. P. Major R. C.

Under Secy to Govt
Md

No 785 W of 10 March 83

Orders on the Annual Financial Accounts of
Other Public Works in Madras for 1881-82.

No. 222, P. W. D. Press—26-2-83—60.

With order.

Annual P. W. Accounts
Financial Department.

No. 83 A—G.
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Excluded Local Funds.
Madras Harbour Works.

2. In the following abstracts the revenue and expenditure of 1881-82
are contrasted with the Budget and Regular Estimates of the year and the
actuals of 1880-81:—

XXVII—REVENUE.

	Budget Estimate, 1881-82.	Regular Estimate, 1881-82.	Actuals, 1881-82.	Actuals, 1880-81.
	Rs.	Rs.	Rs.	Rs.
<i>Imperial—</i>				
Military	21,000	28,000	46,836	20,850
Other Services	49,179	3,000	9,371	2,940
<i>Provincial—</i>				
Public Works Officers	1,30,000	1,70,000	2,63,854	1,97,700
Civil Officers	3,000	5,000	5,224	4,940
<i>Local Incorporated—</i>				
Public Works Officers	...	...	56	100
Civil Officers	4,73,000	5,61,000	5,91,260	5,37,500
<i>Local Excluded—</i>				
Public Works Officers	...	...	141	...
<i>Total—</i>				
Public Works Officers	2,00,179	2,01,000	3,20,258	2,21,680
Civil Officers	4,76,000	5,66,000	5,99,484	5,42,440
GRAND TOTAL	6,76,179	7,67,000	9,19,743	7,64,122

13. The debit to the head Profit and Loss is made up of the following items:—

	Rs.
1.—Loss in lime manufacture, Ellore Canal	596
2.—Loss on sale of stock, Presidency Division	833
3.—Difference between actual and book value of iron in store received from Bezvada	4,604
4.—Loss by sale of stock, Cuddapa Division	2,655
5.—" " " Nellore Division	517
6.—Ten items under Rs. 500 each representing depreciation in value of stock and similar charges	9,205
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(Index & Extract)

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Examiner P.W. Accounts.
Financial Department.

34—EXPENDITURE.

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	{ Miscellaneous Public Improvements ...	1,000	1,000	545	121
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Profit and Loss	...	...	...	11,788	3,332
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Only the last item appears to be properly debitable to the Profit and Loss account, but as it is believed the adjustments were for the most part made with a view of clearing up old accounts, the procedure followed may well be allowed to stand as a special case.

14. *Local Incorporated Funds.*—The difference between the actuals of 1880-81 and 1881-82 (outlay by Public Works Officers) is comparatively large. The short outlay in 1881-82 as compared with the allotment is due to the grant assigned not having been worked up to. The lapses occurred from the grants for a large number of petty works with the result that there was a large lapse also from the grants for Establishment and Tools and Plant.

15. No explanation has been furnished by the Accountant General, Madras, of the excess of outlay over grant in the outlay by Civil Officers not accounting to the Examiner of Public Works Accounts.

16. No remarks appear necessary on the outlay on the Madras Harbour Works and on Excluded Local Funds Works.

LISTS OF COMPLETED MAJOR WORKS.

17. Fifty-three major works were completed during the year at a cost of Rs. 5,82,904, *viz.* :—

Under Imperial, 12 works, costing	Rs.
" Provincial, 25 " " "	1,04,054
" Local, 16 " " "	3,39,364
	1,39,486

A few trifling excesses which occurred over sanctioned estimates were passed by competent authority under Code rules.

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

M. E. S.

Colonel, R. E.,

Secretary to the Govt. of India.

To the Secretary to the Govt. of Madras.
Ordering.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

No 785 Wd 10-3-83.

To

Recorded

L 3

No. 83 A-G.

Dated February 26, 1883.

Received

5-2-83

No 785 Wd 10-3-83

29/2

1/2

*To The Treasurer, P.W. Dept.
a Financial Deptt.*

Orders on the Annual Financial Accounts of
Other Public Works in Madras for 1881-82.

No. 222, P. W. D. Press—26-2-83—60.

*With order
Entered in the Passbook*

B5

A4