(1) பக்கங்களின் எண்ணிக்கை 52
(2) புதுக்கித் திருப்பிய நாள் 7/88
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப் பணி துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 2007 & 2008 அச்சகம்
பலவகை

நாள் : 15-8-1884 ~~198~~.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. கா-1—18,006—15-6-87.

15TH AUGUST 1884, No. 2007 W., PUBLIC WORKS.

2007 W
& 2008 W

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Proceedings of the Government of India, Public Works Department (Account—General), dated Fort William, 5th April 1884, No. 116 A.G.

Annual Finance Accounts of Civil Buildings, Roads and Services in Madras for 1882-83.

Read—the following :—

Note by Lieutenant-Colonel A. J. FILGATE, R.E., Accountant-General, Public Works Department, dated 31st January 1884, No. 81 G.

In the following abstracts the receipts and charges of the year are contrasted with the budget and revised estimates and the actuals of the previous year :—

XXXV—REVENUE.

—	1882-83.			1881-82.
	Budget Estimate.	Revised Estimate	Actuals.	Actuals.
	RS.	RS.	RS.	RS.
IMPERIAL.				
By Public Works officers	...	...	...	9,371
PROVINCIAL.				
By Public Works officers	1,53,000	1,53,000	72,858	2,63,854
,, Civil officers	5,000	5,000	6,279	5,224
Total, Provincial ...	1,58,000	1,58,000	79,137	2,69,078
INCORPORATED LOCAL.				
By Public Works officers	...	5,000	8,784	56
,, Civil officers	5,32,000	5,62,000	6,90,588	5,94,260
Total, Incorporated Local ...	5,32,000	5,67,000	6,99,372	5,94,316
EXCLUDED LOCAL.				
By Public Works officers	...	...	46	141

B

48—Expenditure.

—	1882-83. Budget Estimate.	1882-83. Revised Estimate.	1882-83. Actuals.	1881-82. Actuals.
	RS.	RS.	RS.	RS.
IMPERIAL.				
Original Works ... Civil Buildings ...	2,36,353	1,78,800	2,01,206	1,92,037
Original Works ... Miscellaneous Public Improvements ...	...	...	...	545
Repairs ... ... Civil Buildings ...	16,000	4,400	5,099	4,003
Repairs ... ... Miscellaneous Public Improvements ...	...	...	...	1,669
Establishment	58,040	42,150	45,378	64,311
Tools and Plant	6,308	2,750	3,028	6,627
Total, Imperial ...	3,16,701	2,28,100	2,54,711	2,69,192
PROVINCIAL.				
Original Works ... Civil Buildings ...	10,96,119	10,87,567	9,12,055	3,90,175
Original Works ... Communications ...	1,20,000	1,67,706	1,55,966	82,970
Original Works ... Miscellaneous Public Improvements ...	82,748	64,074	64,504	1,150
Repairs ... ... Civil Buildings ...	97,830	1,43,792	1,42,569	1,16,700
Repairs ... ... Communications ...	37,053	48,390	38,351	26,038
Repairs ... ... Miscellaneous Public Improvements ...	2,500	5,910	5,739	5,183
Establishment	7,59,666	5,30,583	5,23,909	7,05,784
Tools and Plant	8,000	71,008	— 69,491	— 31,802
Profit and Loss	...	...	85,420	11,788
Suspense	7,300	9,970	— 1,42,255	— 58,776
Total ...	22,11,216	21,29,000	17,16,767	12,49,210
Deduct lump sum surrendered from revised estimate	...	6,00,000	...	...
Net Total ...	22,11,216	15,29,000	17,16,767	12,49,210
Expenditure by Civil officers ...	3,40,000	3,00,000	2,83,575	2,15,790
Total, Provincial ...	25,51,216	18,29,000	20,00,342	14,65,000
INCORPORATED LOCAL.				
Original Works ... Civil Buildings ...	...	4,415	3,019	4,716
Original Works ... Communications ...	37,830	36,485	30,748	70,646
Original Works ... Miscellaneous Public Improvements ...	...	...	...	13
Repairs ... ... Civil Buildings ...	...	...	...	1,501
Repairs ... ... Communications ...	17,540	29,956	28,446	1,37,092
Repairs ... ... Miscellaneous Public Improvements ...	...	...	493	5,449
Establishment	11,668	14,090	33,161	23,628
Tools and Plant	4,268	1,954	1,969	3,588
Total ...	71,306	86,900	97,836	2,46,633
Add expenditure by Civil officers ...	37,82,000	39,35,000	37,12,746	35,23,096
Total, Incorporated Local ...	38,53,306	40,21,900	38,10,582	37,69,729
EXCLUDED LOCAL.				
Expenditure by Public Works officers ...	26,954	63,771	54,924	42,392

x 2007 W
x 2008 W

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48—Expenditure—*cont.*

—	1882-83. Budget Estimate.	1882-83. Revised Estimate.	1882-83. Actuals.	1881-82. Actuals.
	RS.	RS.	RS.	RS.
MADRAS HARBOUR WORKS.				
Original Works	...	4,42,000	4,12,823	6,63,858
Repairs	...		...	...
Establishment	...		56,243	71,084
Tools and Plant	...		2,334	54,817
Suspense	...		26,681	— 1,00,699
Total, Madras Harbour Works ...	...	4,42,000*	4,98,081*	6,89,060*

REVENUE.

2. *Provincial.*—The decrease in Provincial revenue realised by Public Works officers is attributed solely to smaller realisations from the presidency workshops, and is said to be due to the operations of the shops having been limited under instructions from the Government.

3. *Incorporated Local.*—The receipts are Rs. 1,32,372 in excess of the revised estimate. The increase is chiefly in the revenue realised by Civil officers, and is explained to be due to receipts on account of tolls and miscellaneous refunds having been much larger than was anticipated.

EXPENDITURE.

4. *Imperial.*—The excess over the total revised estimate amounts to Rs. 26,611 and has been caused by a lump sum surrender of Rs. 50,000 by the Local Government towards the close of the year without reference to details. This matter has been noticed in Government of India, Public Works Department, letter, No. 214 A.G., dated 23rd July 1883, to the Government of Madras.

5. *Provincial.*—It will be observed from the table of expenditure that a lump sum deduction of Rs. 6,00,000 has been made in the 2nd column in order to arrive at the net amount of the revised estimate of Rs. 15,29,000. The deduction represents a surrender of grant by the Local Government towards the close of the year, which was not distributed over the various departmental heads of account. This omission renders it impossible to deal with the individual items of lapses and excesses constituting the net total excess, under Public Works officers, of Rs. 1,87,767 over the revised estimate of the year; and it can only be stated in explanation of this total excess that the surrender of Rs. 6,00,000 referred to above subsequently proved to be more than could be spared. This was also noticed in the Government of India letter referred to in paragraph 4.

6. The debits to Profit and Loss during the year amount to Rs. 85,420, made up principally of the two items marginally noted, which were written off under the sanction of the Local Government. It appears, however, from the nature of the transactions, that the charges should more appropriately have been made against some specific head of service as required by Code, XIII, 39 and 118.

	RS.
Loss by sale of stock materials in the Godávari Eastern division	22,760
Loss on reduction of rates in Store articles	60,494
Total ...	83,254

7. The lapse under the head Tools and Plant is attributed to the unusually large provision for works and repairs from other funds which have been debited with a share

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* Productive Public Works.

4

of Tools and Plant charges. The total credit of Rs 69,491 to this head is made up as follows:—

		RS.
Total charges on account of tools and plant		1,09,621
Deduct charges to other funds—		
Imperial, Military	7,221	
Do. Other Services	3,028	
Do. Irrigation	1,58,299	
Provincial do.	5,194	
Protective Public Works	2,747	
Local Fund Works	2,623	
		1,79,112
Difference ...		— 69,491

In 1880-81 and 1881-82 2½ per cent. on Works outlay was paid to Provincial "Other Services" by other funds to cover expenditure on tools and plant, the result showing a *net credit* to Provincial Other Services of Rs. 18,840 and Rs. 31,800, respectively. In 1882-83 the percentage rate was reduced to 1½, but even then the net credit amounted to Rs. 69,491.

With the exception, therefore, of a small contribution from Provincial Irrigation Funds, the Provincial Funds have, during the last three years, not only got all tools and plant required free of charge, but have further received contributions in cash amounting to Rs. 1,20,000.

The recent orders under which projects having Capital and Revenue Accounts opened are to pay for actual purchases, instead of a percentage rate, will no doubt do much to remedy the present state of affairs; but there is still a heavy expenditure (about Rs. 15,00,000) on Irrigation Works for which Capital and Revenue Accounts are not kept, on which the charge may still prove disproportionate, as well as in the case of Imperial Military and Other Services: the expenditure from these funds is, however, comparatively small.

8. In regard to the lapse of Rs. 16,425 from the provision of Rs. 3,00,000 for public works in charge of Civil officers, it has been explained that the recorded expenditure at the time of the preparation of the revised estimate did not warrant a smaller sum being set down for that estimate.

9. *Incorporated Local.*—The actual outlay by Public Works officers has exceeded the revised estimate by Rs. 10,936. This is mainly attributed to an adjustment sanctioned by the Local Government as a charge against "Establishment" on account of a contribution by Local Funds for the scrutiny of important Local Fund projects for which no provision was made in the Local Fund budget.

10. The revised estimate of expenditure by Civil officers proved to be considerably in excess of the actual outlay. In explanation of the outlay, amounting to Rs. 2,22,254, the Accountant-General, Madras, remarks that the revised estimate as sanctioned is less by Rs. 6,00,000 than the amount proposed by the Board of Revenue, and it was thought unsafe to reduce the estimate still further.

11. *Excluded Local.*—The lapse of Rs. 8,847 from the revised estimate of expenditure occurs principally under the head Original Works, and is due to the grants for the following works not having been fully utilised:—

	Lapse.
	RS.
1. Chittoor high school	2,951
2. Closing the mouth of the Netrávati river	5,195
Total ...	8,146

12. *Madras Harbour Works.*—The outlay on the Madras Harbour Works has exceeded the provision in the revised estimate by Rs. 56,081. The excess outlay is attributed to the payment of large sums as compensation for property destroyed by the encroachments of the sea, for which it was not possible to prepare accurate estimates.

2007 W
2008 W

Resolution—

The orders already issued with respect to the manner in which the revision of budget allotments at the close of the year should be carried out will doubtless receive attention in future. With reference to paragraph 6 of Accountant-General's note, the attention of the Local Government is drawn to the rules in force in regard to the nature of the charges permissible against the head "Profit and Loss."

It is observed that the apportionment of Tools and Plant charges between the various funds still results in a net credit under "Provincial." The Local Government is requested to explain the causes which lead to this result, and to report whether it would not be desirable to reduce still further the percentage charged to other funds on account of Tools and Plant.

Order—

Ordered that this resolution be communicated to the Government of Madras, for information and guidance.

(Signed) W. S. TREVOR, Colonel, R.E.,
Secy. to the Govt. of India, P.W.D.

From the Examiner, Public Works Accounts, dated 17th May 1884, No. I. 111.
Do. do. „ 18th June „ „ 193

Order—dated 15th August 1884, No. 2007 W., Public Works.

The resolution of the Government of India read above will be communicated to the Examiner, Public Works Accounts, for information and guidance, with reference to paragraph 2.

2. In respect to paragraph 3, the Government of India will be requested to defer the question of further reducing the percentage charge on account of Tools and Plant until full trial has been given to the present system.

(Here enter No. 2008 W., dated 15th August 1884.)

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

To the Examiner, Public Works Accounts

Exd. E. Fernandez
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated August, 15th.

Recd. *Encl.*

15th Aug. 1884, No. 2008 W.

AUGUST.

Tools and Plant

Suggesting to the Government of India that the question of further reduction of the percentage charged to funds other than Provincial on account of — had better be deferred.

Read the following papers :—

15 Aug 1884 No 2007 W.
Genl Acct

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6

No. 116 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Fort William, April 5, 1884.

Annual Finance Accounts of Civil Buildings, Roads and Services in Madras for 1882-83.

Read the following :—

Note by Lieut.-Col. A. J. Filgate, R. E., Accountant General, P. W. Dept.,—No. 81 G., dated 31st January 1884.

In the following abstracts the receipts and charges of the year are contrasted with the Budget and Revised Estimates and the Actuals of the previous year :—

XXXV--REVENUE.

	1882-83.			1881-82.
	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
By Public Works Officers	...	...	...	9,371
PROVINCIAL.				
By Public Works Officers	1,53,000	1,53,000	72,858	2,63,854
,, Civil Officers	5,000	5,000	6,279	5,224
Total Provincial ...	1,58,000	1,58,000	79,137	2,69,078
INCORPORATED LOCAL.				
By Public Works Officers	...	5,000	8,784	56
,, Civil Officers	5,32,000	5,62,000	6,90,588	5,94,260
Total Incorporated Local ...	5,32,000	5,67,000	6,99,372	5,94,316
EXCLUDED LOCAL.				
By Public Works Officers	...	...	46	141

48—EXPENDITURE.

	1882-83.			1881-82.
	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Original Works ... Civil Buildings ...	2,36,353	1,78,800	2,01,266	1,92,037
Original Works ... Miscellaneous Public Improvements ...	...	...	...	545
Repairs ... Civil Buildings ...	16,000	4,400	5,099	4,003
Repairs ... Miscellaneous Public Improvements ...	...	...	...	1,669
Establishment	58,040	42,150	45,378	64,311
Tools and Plant	6,308	2,750	3,028	6,627
Total Imperial ...	3,16,701	2,28,100	2,54,711	2,69,192
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Original Works ... Miscellaneous Public Improvements ...	82,748	64,074	64,504	1,150
Repairs ... Civil Buildings ...	97,830	1,43,792	1,42,569	1,16,700
Repairs ... Communications ...	37,053	48,390	38,351	26,038
Repairs ... Miscellaneous Public Improvements ...	2,500	5,910	5,739	5,183
Establishment	7,59,666	5,30,583	5,23,909	7,05,784
Tools and Plant	8,000	71,008	−69,491	−31,802
Profit and Loss	...	...	85,420	11,788
Suspense	7,300	9,970	−1,42,255	−58,776
Total ...	22,11,216	21,29,000	17,16,767	12,49,210
Deduct lump sum surrendered from Revised Estimate	...	6,00,000	...	...
Net Total ...	22,11,216	15,29,000	17,16,767	12,49,210
Expenditure by Civil Officers ...	3,40,000	3,00,000	2,83,575	2,15,790
Total Provincial ...	25,51,216	18,29,000	20,00,342	14,65,000
INCORPORATED LOCAL.				
Original Works ... Civil Buildings ...	...	4,415	3,019	4,716
Original Works ... Communications ...	37,830	36,485	30,748	70,646
Original Works ... Miscellaneous Public Improvements ...	...	...	...	13
Repairs ... Civil Buildings ...	...	...	...	1,501
Repairs ... Communications ...	17,540	29,956	28,446	1,37,092
Repairs ... Miscellaneous Public Improvements ...	...	...	493	5,449
Establishment	11,668	14,090	33,161	23,628
Tools and Plant	4,268	1,954	1,969	3,588
Total ...	71,306	86,900	97,836	2,46,633
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Total Incorporated Local ...	38,53,306	40,21,900	38,10,582	37,69,729
EXCLUDED LOCAL.				
Expenditure by Public Works Officers ...	26,954	63,771	54,924	42,392
MADRAS HARBOUR WORKS.				
Original Works	...	4,42,000	4,12,823	6,63,858
Repairs	...		...	...
Establishment	...		56,243	71,084
Tools and Plant	...		2,334	54,817
Suspense	...		26,681	−1,00,699
Total Madras Harbour Works ...	...	4,42,000*	4,98,081*	6,89,060*

* Productive Public Works.

2007 W
2008 W

REVENUE.

2. *Provincial.*—The decrease in Provincial revenue realized by Public Works Officers is attributed solely to smaller realizations from the Presidency Workshops, and is said to be due to the operations of the shops having been limited under instructions from the Government.

3. *Incorporated Local.*—The receipts are Rs. 1,32,372 in excess of the Revised Estimate. The increase is chiefly in the revenue realized by Civil Officers, and is explained to be due to receipts on account of tolls and miscellaneous refunds having been much larger than was anticipated.

EXPENDITURE.

4. *Imperial.*—The excess over the total Revised Estimate amounts to Rs. 26,611, and has been caused by a lump sum surrender of Rs. 50,000 by the Local Government towards the close of the year without reference to details. This matter has been noticed in Government of India, Public Works Department, letter No. 214 A.G., dated 23rd July 1883, to the Government of Madras.

5. *Provincial.*—It will be observed from the table of expenditure that a lump sum deduction of Rs. 6,00,000 has been made in the 2nd column in order to arrive at the net amount of the Revised Estimate of Rs. 15,29,000. The deduction represents a surrender of grant by the Local Government towards the close of the year, which was not distributed over the various departmental heads of account. This omission renders it impossible to deal with the individual items of lapses and excesses constituting the net total excess, under Public Works Officers, of Rs. 1,87,767 over the Revised Estimate of the year; and it can only be stated in explanation of this total excess that the surrender of Rs. 6,00,000 referred to above subsequently proved to be more than could be spared. This was also noticed in the Government of India letter referred to in para. 4.

6. The debits to Profit and Loss during the year amount to Rs. 85,420, made up principally of the two items marginally noted, which were written off under the sanction of the Local Government. It appears, however, from the nature of the transactions, that the charges should more appropriately have been made against some specific head of service as required by Code, XIII, 39 and 118.

	Rs.
Loss by sale of stock materials in the Godavari Eastern Division	22,760
Loss on reduction of rates in Store articles	60,494
Total ...	83,254

7. The lapse under the head Tools and Plant is attributed to the unusually large provision for works and repairs from other funds which have been debited with a share of Tools and Plant charges. The total credit of Rs. 69,491 to this head is made up as follows:—

		Rs.	Rs.
Total charges on account of Tools and Plant			1,09,621
Deduct charges to other funds—			
Imperial Military		7,221	
„ Other Services		3,028	
„ Irrigation		1,58,299	
Provincial „		5,194	
Protective Public Works		2,747	
Local Fund Works		2,623	1,79,112
Difference			−69,491

p4

In 1880-81 and 1881-82, 2½ per cent. on Works outlay was paid to Provincial "Other Services" by other funds to cover expenditure on Tools and Plant, the result showing a *net credit* to Provincial Other Services of Rs. 18,840 and Rs. 31,800 respectively. In 1882-83 the percentage rate was reduced to 1½, but even then the net credit amounted to Rs. 69,491.

With the exception, therefore, of a small contribution from Provincial Irrigation Funds, the Provincial Funds have during the last three years not only got all tools and plant required free of charge, but have further received contributions in cash amounting to Rs. 1,20,000.

The recent orders under which projects, having Capital and Revenue Accounts opened, are to pay for actual purchases, instead of a percentage rate, will no doubt do much to remedy the present state of affairs; but there is still a heavy expenditure (about Rs. 15,00,000) on Irrigation works, for which Capital and Revenue Accounts are not kept, on which the charge may still prove disproportionate, as well as in the case of Imperial Military and Other Services: the expenditure from these funds is, however, comparatively small.

8. In regard to the lapse of Rs. 16,425 from the provision of Rs. 3,00,000 for Public Works in charge of Civil Officers, it has been explained that the recorded expenditure at the time of the preparation of the Revised Estimate did not warrant a smaller sum being set down for that estimate.

9. *Incorporated Local.*—The actual outlay by Public Works Officers has exceeded the Revised Estimate by Rs. 10,936. This is mainly attributed to an adjustment sanctioned by the Local Government as a charge against "Establishment" on account of a contribution by Local Funds for the scrutiny of important Local Fund projects for which no provision was made in the Local Fund Budget.

10. The Revised Estimate of expenditure by Civil Officers proved to be considerably in excess of the actual outlay. In explanation of the short outlay, amounting to Rs. 2,22,254, the Accountant General, Madras, remarks that the Revised Estimate as sanctioned is less by Rs. 6,00,000 than the amount proposed by the Board of Revenue, and it was thought unsafe to reduce the estimate still further.

11. *Excluded Local.*—The lapse of Rs. 8,847 from the Revised Estimate of expenditure occurs principally under the head Original Works, and is due to the grants for the following works not having been fully utilized:—

	Lapse. Rs.
1. Chittore High School	2,951
2. Closing the mouth of the Natravathi River	5,195
Total ...	8,146

12. *Madras Harbour Works.*—The outlay on the Madras Harbour Works has exceeded the provision in the Revised Estimate by Rs. 56,081. The excess outlay is attributed to the payment of large sums as compensation for property destroyed by the encroachments of the sea, for which it was not possible to prepare accurate estimates.

2. RESOLUTION.—The orders already issued with respect to the manner in which the revision of budget allotments at the close of the year should be carried out will doubtless receive attention in future. With reference to para. 6 of Accountant General's note, the attention of the Local Government is drawn to the rules in force in regard to the nature of the charges permissible against the head "Profit and Loss."

3. It is observed that the apportionment of Tools and Plant charges between the various funds still results in a net credit under "Provincial." The Local Government is requested to explain the causes which lead to this result, and to report whether it would not be desirable to reduce still further the percentage charged to other funds on account of Tools and Plant.

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~~2007 W~~
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ORDER.—Ordered, that this Resolution be communicated to the Government of Madras, for information and guidance.

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

E. Allen
Major,
Offg. Secy. to the Govt. of India, Mily. Dept.,
In charge P. W. Dept. at the Presidency.

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PWC No. ~~2370~~ 2a/1 4197/84

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

To

20. S. C.

No. 116 A.—G.

Dated April 5, 1884.

Received 21—

No. 2007/2008 w a/ 15. 8. 84—

Orders on the Annual Finance Accounts of Civil Buildings, Roads and Services in Madras for 1882-83.

No. 510, P. W. D. Press—9-4-84—70.

A/G. 153/B.
7. 15. 5. 84

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No. 920 D. PWC 4197

GOVT. OF MADRAS. } 188 4. { P. W. DEPT.

SECRETARY. & 2007 W / 2008 W 10

Chepâk, 14th May 1884.
Recd 17 "

OFFICE NOTE. R. No. 104 / 14. 5. 84 Enc: 1.

To C

With reference to the accompanying from the Government of India, please explain the causes, as far as is known in your office, the causes which lead to the result referred to, and say whether it would be desirable to reduce the percentage charges on account of Tools and Plant still further—

No. 2007/2008 w a/ CE. 15. 8. 84

DW

14-5-84

~~10~~ C

I No 111 of 17-5-84.

Encl: 1.

To W.

As already explained in the Finance Accounts for 1882-83 the minus entry under Provincial Tools and Plant can be attributed only to the excessive outlay on Works and Repairs under other Funds, increasing proportionately the percentage chargeable to Tools and Plant under those Funds by a corresponding credit to Tools and Plant under Provincial.

2. As the charges to Tools and Plant under Funds other than Provincial are thus dependent entirely for their increase or decrease to the extent of the outlay on Works and Repairs under those Funds, and as the results of previous years have shewn that the percentage has more than absorbed the charge to Provincial, it seems to me that this can only be prevented by reducing the percentage to such an extent as will ensure the provision of a grant for these contributions, that will be at least equal in the aggregate to the provision for the outlay under Provincial Tools and Plant.

& 2007 W
2008 W

11

3. The Accounts for 1883-84 have been booked up to the end of February, and the books shew a minus entry of Rs. 3,558 to Provincial Tools and Plant. This is small as compared with previous years, and is of course due to the outlay on Tools and Plant on Account of works for which Capital and Revenue Accounts are kept having under recent orders been charged direct, and I would advise that a reduction of the percentage may be deferred until the result of the present system can be better judged.

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C.

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& 2007 W
2008 W
12

The revised draft reply to C on the subject of reduction of percentage on accounting Tools & Plant charges is herewith submitted.

Please see G O No. 1806 W of 17th April/78 from which it will be seen that the percentage of 2½ was introduced in April/77. The charges for general Tools & Plant which have been debited direct to other heads of service prior to 1st April/77 does not appear to have been written back to the debit of Provincial as to ~~[illegible]~~ exclude the written back

72

it is unnecessary to do so. For the levy of Tolls in a Do has no reference to the heads of service to which their value is charged.

W
11-6
9-6

Very good — I have passed the modified draft.

C.J.
9/6/84

Fr. No 920 D of 14-5-84
G.O. A/696 I of 28-8-83
" 695 I of Do 16-8-83
" 2288 W of 23-7-83
" 585 I of 23-7-83
" 1866 W of 17-4-78
" 428 W of 25-1-78
" 427 W of Do

No. 1062 D. 2007 W & 2008 W

GOVT. OF MADRAS. 188 .13 P. W. DEPT.

SECRETARY.

Chepâk, 11th June 1884

Comp 111 of 17-5-84

OFFICE NOTE.

W
11-6

To C.

The Gross outlay on works & repairs, under Other Funds, does not appear to be the only cause for the transactions under Tolls & Canal, Provincial, having resulted in a net credit, during 1882-83. For, from the Finance Accounts of that year, it is noticed that the above result was arrived at by crediting the total amount of contribution from Other Funds, to Rs 109,621 which represent the net charges of the year, for Tolls & Canal, after deducting the write-back of Rs 24,418, against the sub head "Tolls". This special write back in the year, against the important sub-head "Tolls", will also affect the balance credited to Provincial.

I consider it right therefore to ~~[illegible]~~ exclude the write-back

413

11/6

& to consider the actual transaction of the year. Please let me know if you concur with me & furnish me with particulars for the credit of Rs 24,418.

Before it can correctly be said that the present limit of 1½ per cent is susceptible of further reduction it is necessary to ascertain from the results of 3 ~~three~~ past years what the charge would have been to each Fund had the percentage been 1½. With this view I request that a statement in the accompanying form may be prepared & forwarded to this Office.

C.S.
8-6-84

9-6

No. 1062 D.

& 2007 W
2008 W

GOVT. OF MADRAS. 1884. P. W. DEPT.

SECRETARY.

Chepâk, 11th June 1884.

5737/85

OFFICE NOTE. R. No. 158.
11. 6. 84.
Enc. 1.

To C.

Your office note No: 111 of 17th May 1884.

The excess outlay on works and repairs, under other Funds, does not appear to be the only cause for the transaction, under Tools & Plant, Provincial, having resulted in a net credit, during 1882-83. For, from the Finance Accounts of that year, it is noticed that the above result was arrived at by crediting the total amount of contribution, from other Funds, to Rs 1,09,621 which represent the net charges of the year, for Tools & Plant, after deducting the write-back of Rs 24,418, against the Sub head "Tools". This special write back in the year, against the important sub head "Tools", will also affect the balance credited to Provincial.

I consider it right therefore to exclude the write-back and to consider the actual transaction of the year. Please let me know if you concur with me and furnish me with particulars for the credit of Rs 24,418.

Before it can correctly be said that the present limit of 1½ per cent is susceptible of further reduction, it is necessary to ascertain, from the results of 3 past years, what the charge would have been to each Fund had the percentage been 1½. With this view I request that a statement in the accompanying form may be prepared and forwarded to this office.

CY.

D. W.

G. G. No 2743 W 21st Octr 1882
B. No 1029 W 4. April 1883
G. G. No 427 W. 25 Jany 1878.
" " 1866 W. 17. April 1878.
" " 2288 W. 16 Augt 1883
G. G. 588 W 23 July 1883
" 695 I. 28. Augt 1883
" 696 I. 28. Augt 1883
No 920 D. 14. May 1884

~~& 2007 W~~
~~2008 W~~

No. 193. of 18th June/84

18/6/84

Encs: ~~4~~ 5

To W.

(14) The Government of India in its Proceedings No. 116 A. G. dated the 5th. April 1884 does not question the amount of the credit to Provincial Tools and Plant, but the cause of the net credit to that head even after the reduction of the percentage to 1½ per cent.

2. The existence of the credit of Rs. 24,418/ under Tools does not therefore affect the question at issue, for if the credit did not exist the charge to Provincial Tools and Plant would have still resulted in a minus entry of Rs. ~~45,073~~ 27831, an amount larger than the net credit to that head in the previous year.

69491
24418
45073

No. 2007/2008 W of 16. 8. 82

3. The particulars of the above sum of Rs. 24,418/ are given in the accompanying statement, and the statements required by you are herewith furnished, the outlay on Provincial therein provided for being omitted as the percentage is not calculated on Provincial outlay. No statement has been prepared for 1878-79 as that was a famine year.

~~15~~

6-31-7-84 O. 15.8.84

4. With reference to your last para it is necessary to state that I do not for the present advocate the reduction of the per centage until the present system has had a full trial. This I stated in my previous Office Note, and I also there stated that the credit to Provincial Tools and Plant stood at Rs. 3,558. This amount has been reduced after the booking of March's Accounts to Rs. 861.

C.

7/6

1	Grant or outlay Works 2	 Repairs 3	 Total 4	1½ per cent on 4. 5	Charges for T&P Plant 6	Total of 5+6. 7	Remarks - 8
			1878-79				
Imperial - Irrigation							
Military							
Other services							
Provincial Services							Similar statements for the following 3 years ending with 1881-82.
Do. Irrigation & Navigation							
Local Services							
Protective Public Works							
Total							

1879-80

1	Grant or outlay Works 2	 Repairs 3	 Total 4	1/2 per cent out 5	Charges for Special Fund 6	Total of 5 and 6. 7	Remarks. 8
Imperial - Irrigation	9,17,256	14,18,946	23,36,202	35,043	71,688	1,06,731	
Military	2,71,440	2,75,000	5,46,440	8,197	"	8,197	
Civil Buildings Roads & Services	1,98,723	14,050	2,12,773	3,191	"	3,191	
Provincial Services						-223888	
do Irrigation & Navigation	1,05,167	64,741	1,69,908	2,549	"	2,549	
Local Funds	3,99,686	17,52,196	21,51,882	32,278	"	32,278	
Protective Public Works	"	"	"	"	"	"	
Total	18,92,272	35,24,933	54,17,205	81,258	71,688	-70912 1,52,946	

2007 W
2008 W

Madras
17' June 1884

Examiner P. W. Accounts
Madras
17/6.

1880-81

	Grant or outlay			½ per cent on 4	Charges for Special Fund	Total of 5 and 6	Remarks
	Works	Repairs	Total				
1	2	3	4	5	6	7	8
Imperial – Irrigation	5,69,240	11,91,402	17,60,642	26,410	118,805	145,215	
Military	139,576	277,447	417,023	6,255	"	6,255	
Civil Buildings, Roads & Services	119,131	3,313	122,444	1,837	"	1,837	
Provincial Services						+29,001	
do Irrigation and Navigation	117,839	122,929	240,768	3,611	"	3,611	
Local Funds	114,750	154,015	268,765	4,031	"	4,031	
Protective Public Works	"	"	"	"	"	"	
Total	10,60,536	17,49,106	28,09,642	42,144	118,805	189950 160,949	

~~18~~

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2007 W
2008 W

Madras
17 June 1884

Examiner P. W. Account
Madras
17/6

S.A.W.

2007 W
2008 W ~~20~~

I don't understand the reason given for the restriction. It is stated that para 3 tells against the case which it is sought to establish.

It was not sought, as far as I can see, to establish any case for or against, but simply to give results, and then to urge India to suspend orders until further trial.

The new para 3 has no real bearing on the question.

14.8.44

~~20~~

20

To DW

For perusal

C.

14.8.84

To W

C. No 3376
2007 W
& 2008 W
21

Please see proposed pencil alterations to draft.

The argument in para 3 of the original draft seems to tell against the case which it is sought to establish. The argument in the revised para 3 is that, I think, which should be relied on to support the proposal. Should one or two lakhs, as is probable, have to be spent by Provincials on account of a stock of famine tools, there will be no chance of minus entries under "Tools & Plant".

C. S. ~~21~~

5.8.84

Yes. I think the revised draft is better. Please have a fair copy made for circulation. 5/8 W.

2007 W
2008 W
22

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

From the Government of India P. W. D. H. E. No. 115 A. G. d/ 5th April 1884
From the Examiner P. W. Accounts. H. E. No. I 111 d/ 17th May 1884
From — do — do — do — H. E. No: 193 d/ 18th June 1884.

The Resolution of the Govt. of India read above will be communicated to the Examiner of P. W. Accounts for information and guidance, with reference to paragraph 2.

2. In respect to paragraph 3, the Govt. of India will be requested to defer the question of ~~still~~ further reducing the percentage charge on account of Tools and Plant, until full trial has been given to the present systems practice of charging, direct to Irrigation, the outlay on Tools and Plant on account of works for which Capital and Revenue Accounts are kept, ~~has had a full trial~~.

To
The Examiner P. W. Accts.

22

70

~~Ordered that the following letter be sent to the Govt. of India.~~

H. E. No: Wd/

To

The Secretary to the
Government of India
P. W. Department.

Sir,

I am directed to acknowledge the receipt of Govt of India Resolution No: 116 A.G. dated 5th April 1884, ~~from the Government of India~~, and in reply to para 3 thereof, to state that the bona fide charges incurred under Tools and Plant, during 1882-83, amounted to Rs. 1,51,281, which was reduced to Rs 1,09,621 by a write back entry amounting to Rs 41,660.

2. The credit balance to Provincial of Rs 69,491, shown in the Financial Accounts for 1882-83, was arrived at by comparing the total amount of contributions from other Funds with the net charges on account of Tools and

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2007 W
2008 W
27

Plant under Provincial. If however the amount of contributions ~~viz~~ Rs 1,79,112, be compared with the actual charges incurred during the year, the credit balance to Provincial will only be Rs 27,831.

3. The cause of this minus entry is attributable to the large outlay on works and repairs under Funds other than Provincial, and from the results of the year under reference, it is apparent that the 1½ per cent will more than absorb the charge to Provincial. It is necessary therefore that the rate of percentage should be reduced to such an extent as will ensure the provision of a grant for these contributions that will at least be equal, in the aggregate, to the outlay under Tools & Plant, Provincial.

4. ~~But~~ The accounts however for 1883-84 show a minus entry of only Rs 861 to Provincial Tools & Plant.

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3 The accounts for 1883-84 show a ~~very~~ small credit balance to Provincial under Tools & Plant; and should expenditure on this head increase in the current year on account of famine tools, a large stock of which must be provided for emergencies, Provincial Funds will have to bear a heavy charge which will be relieved to only a comparatively small extent by the contributions which may be expected from other Funds.

23

~~It~~ this is very small as compared with the results of the previous year, and is due to the fact that the outlay on Tools and Plant on account of works for which Capital and Revenue Accounts are kept, has under recent orders been charged direct to Irrigation.

5. 4 I am therefore to suggest that the question of ~~still~~ further reducing the percentage charge be deferred until the result of the present system can be better judged.

C.Y.
31-7-84

Cu
W
a. 31/7/84

The Hon H.E. Sullivan

(14)

2007
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Superseded
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A

No. 2007 W P.W. Department

2007 W
& 2008 W
24

Proceedings of the Madras Govt.

Under date the 15th August/84 –

Read the following:—

From the Government of India. (H.E. No. 116 A.G. d/ 5th April 1884)
" " 7 Examiner P.W. Accounts (" " S/111 d/ 17th May ")
" " 8 ~~Inspector~~ do (" " 193 d/ 18th June ")

9

W

The Resolution of the Government of India read above will be communicated to the Examiner P.W. Accounts for information and guidance with reference to paragraph 2.

2. In respect to paragraph 3, the Govt of India will be requested to defer the question of further reducing the percentage charge on account of Tools and Plant, until full trial has been given to the present system.

To,
The Examiner P.W. Accts.

~~24~~

(3o

(H.E. No 2008 W d/ 15th August)/84.

To,

The Secy: to the Govt. of India
P. W. Department.

Sir,

I am directed to acknowledge the receipt of Govt. of India Resolution No 116 A.G. d/ 5th April 1884, and in reply to para 3 thereof, to state that the bona fide charges incurred under Tools and Plant, during 1882/83, amounted to R 1,51,281/-, which was reduced to R 1,09,621/- by a write back entry amounting to R 41,660/-.

2. The credit balance to Provincial of R 69,491/- shown in the Financial Accounts for 1882/83, was

p10

X 2007 W
2008 W
25

arrived at by comparing the total amount of contributions from other funds with the net charges on account of Tools and Plant, under Provincial. If however the amount of contributions, R 1,79,112/-, be compared with the actual charges incurred during the year, the credit balance to Provincial will only be R 27,831.

3. The accounts for 1883/84 shew a small credit balance to Provincial under Tools & Plant; and, should expenditure on this head increase in the current year on account of famine tools, a large stock of which must be provided for emergencies, Provincial

25

~~To Hon A Sullivan~~

funds will have to bear a heavy charge which will be relieved to only a comparatively small extent by the contributions which may be expected from other funds.

4 – I am therefore to suggest that the question of further reducing the percentage charge be deferred until the result of the present system can be better judged

5.9.84

11 AUG 84

Issue

BW

O.H.L. 153/7 Rev 5/8

2007 W
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Govt: of (1884) Madras.

PUBLIC [illegible]ORKS.

(26) 108

Dated

Recd. Encl.

G.O., 15 August 1884, No. 2007 W
2008 W

Annual Finance
Accounts

Orders of the Govt
of India on
the —— of Civil
Buildings Roads
& Services in Madras
for 1882. 83 Commd-
to the Q & P.W. acct.
with remarks.

Tools & Plant

Suggesting to the Govt
of India that the
question of further
reduction of the
percentage charged
to funds other than Provincial
of —— had better be deferred