(1) Number of pages 26.

(2) Date of repair 13.7.87

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P W DEPARTMENT

G.O. No. / B.P. No: 286 - W	Press. / Mis.
Dated 7 - 2 - 1885	198 .

Not to be folded or roughly handled

Archives I--10,006 I -80.

286
7

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, 14th January 1885, No. 16 A.G.

Orders on the Annual Finance Accounts of Civil Buildings, Roads and Services in Madras for 1883-84.

Read—the following:—

Note by Lieutenant-Colonel A. J. Filgate, R.E., Accountant-General, Public Works Department, dated 12th December 1884, No. 848 G.

The receipts and expenditure of the year are compared in the following tables with the budget and revised estimates and with the actuals of 1882-83:—

XXXIII—Revenue.

	1883-84.			1882-83.
	Budget estimate.	Revised estimate.	Actuals.	Actuals.
Provincial.	Rs.	Rs.	Rs.	Rs.
Public works in charge of Public Works officers	2,00,000	1,00,000	1,36,678	72,858
Public works in charge of Civil officers ...	5,000	8,000	9,966	6,279
Total ...	2,05,000	1,08,000	1,46,644	79,137
Incorporated Local.				
Public works in charge of Public Works officers	...	6,000	5,295	3,784
Public works in charge of Civil officers ...	5,31,000	6,30,000	6,63,795	6,20,773
Total	5,31,000	6,36,000	6,69,090	6,26,557
Excluded Local.				
Public works in charge of Public Works officers	...	...	117	46

46—EXPENDITURE.

	1883-84. Budget estimate.	1883-84. Revised estimate.	1883-84. Actuals.	1882-83. Actuals.
Imperial	Rs.	Rs.	Rs.	Rs.
Original Works—				
Civil Buildings	2,02,450	2,02,200	2,03,968	2,01,206
Repairs—				
Civil Buildings	8,000	8,500	6,994	5,099
Establishment	48,400	48,400	44,411	45,378
Tools and Plant	3,150	3,200	3,137	3,028
Profit and Loss	...	...	...	...
Suspense	...	...	...	...
	2,62,000	2,62,300	2,58,510	2,54,711
Deduct expenditure in England ...	...	...	3,952	...
Total ...	2,62,000	2,62,300	2,54,558	2,54,711
Add—Madras Harbour Works ...	...	53,30,700	53,30,700	4,98,081
Grand Total, Imperial ...	2,62,000	55,93,000	55,85,258	7,52,792
Provincial.				
Original Works—				
Civil Buildings	8,27,891	12,70,193	11,85,784	9,12,055
Communications	64,630	1,34,968	1,29,164	1,55,966
Miscellaneous Public Improvements ...	55,400	76,563	80,376	64,504
	9,47,421	14,81,724	13,95,324	11,32,525
Repairs—				
Civil Buildings	1,30,000	1,51,010	1,49,576	1,42,565
Communications	37,000	41,472	40,910	38,351
Miscellaneous Public Improvements ...	3,000	7,225	8,014	5,739
	1,60,000	1,99,707	1,98,500	1,86,659
Establishment	5,50,784	5,05,597	5,38,370	5,23,900
Tools and Plant	64,345	62,662	42,038	— 69,491
Profit and Loss	...	...	1,561	85,420
Suspense	27,500	27,500	19,652	— 1,42,255
	21,50,000	22,67,190	21,95,445	17,16,767
Add—Outlay on public works in charge of Civil officers	3,70,000	3,60,000	2,64,312	2,84,747
Total, Provincial ...	21,20,000	25,32,190	24,59,757	20,01,514
Incorporated Local.				
Original Works—				
Civil Buildings	...	1,300	910	3,019
Communications	22,600	24,297	24,008	30,748
Miscellaneous Public Improvements ...	...	...	...	...
	22,600	25,597	25,017	33,767
Repairs—				
Civil Buildings	...	...	...	...
Communications	20,560	27,024	22,953	28,446
Miscellaneous Public Improvements ...	...	500	447	493
	20,560	27,524	23,400	28,939

46—EXPENDITURE—*concld.*

	1883-84. Budget estimate.	1883-84. Revised estimate.	1883-84. Actuals.	1882-83. Actuals.
Incorporated Local—*concld.*	Rs.	Rs.	Rs.	Rs.
Establishment	8,190	7,319	29,666	33,161
Tools and Plant	1,650	594	632	1,969
	53,000	934	76,915	97,856
Add—Outlay on public works in charge of Civil officers	41,59,000	41,50,000	38,78,411	37,81,351
Total, Incorporated Local ...	42,12,000	42,51,034	39,57,326	38,79,167
Excluded Local.				
Expenditure by Public Works officers ...	88,782	78,100	71,302	54,924

REVENUE.

2. *Provincial.*—The realisations by Public Works officers include a sum of Rs. 61,461 credited to Revenue in adjustment of old outstanding differences in the exchange accounts between the Civil and Public Works departments. Excluding this sum, the net Provincial revenue amounts to Rs. 75,197, or Rs. 24,803 less than the revised estimate, the difference being due principally to a fall in the receipts from the Presidency workshops, and to smaller realisations from the sales of tools and plant.

3. *Incorporated Local.*—The receipts during the year are better than the revised estimate by Rs. 33,000. The increase is wholly under public works in charge of Civil officers, and has not been explained.

EXPENDITURE.

4. *Imperial.*—The actuals compare favorably with figures of the revised estimate. The transactions of the year result in a net lapse of Rs. 1,742, which needs no special remark.

5. *Madras Harbour Works.*—The outlay on the Madras harbour works for the year under notice has, under the orders conveyed in Financial Department No. 839, dated 11th February 1884, been transferred to the Civil Department for adjustment. The entries in the columns headed Revised Estimate and Actuals in the table at paragraph 1 represent the total expenditure at end of 1882-83, which was formerly treated as Productive Public Works expenditure, but which has been written back, in 1883-84, to Imperial Civil Buildings, Roads and Services, under the orders referred to above.

6. *Provincial.*—The outlay by Public Works officers has fallen short of the revised estimate by Rs. 71,745, which is distributed as follows over departmental heads of account:—

	Rs.
Works	— 86,160
Repairs	— 1,207
Establishment	+ 32,773
Tools and Plant	— 10,024
Profit and Loss	+ 1,561
Suspense	— 7,848
Total ...	— 71,745

7. The lapse of Rs. 86,160 under Original Works is attributable partly to a saving in the grant for minor works, to failure on the part of contractors to complete works, and to the difficulty in procuring labor and materials in outlying districts.

8. The charge for establishment under Provincial amounts to Rs. 5,38,370, and is arrived at as noted below :—

				Rs.
Total charges for the province				19,66,042*
Deduct charges to other funds—				
Irrigation and Railways			12,30,706	
Civil Buildings, Roads and Services, Imperial			1,53,856	
Do.	do.	do.	Incorporated Local	29,866	
Do.	do.	do.	Excluded . do.	14,150	
				14,28,572
Provincial charges ...				5,38,370

* There appears to be some mistake in part V of the Finance Accounts submitted for Examiner, as the details thereof work up to a total of Rs. 21,06,758, or Rs. 1,58,781 in excess of the actual charge. An explanation of this will be obtained from the Examiner.

The excess of Rs. 32,773 over the revised estimate for this head is said to be due to the debits to other heads, principally Irrigation and Railways, being less than anticipated.

The net establishment charge to Provincial Services is 33·8 per cent. of the outlay on works and repairs as compared with 39·7 per cent. in 1882-83.

9. The lapse of Rs. 10,624 under Tools and Plant has not been explained.

10. The debits to the head Profit and Loss appear to be unnecessary, as the charges (which are detailed in the margin) should more appropriately have been made against some specific head of service under the provisions of Public Works Department Code, chapter XIII, paragraphs 39 and 118.

	Rs.
Difference between book and adjusted value of stores	236
Value of damaged instruments ...	1,265
Total ...	1,501

11. *Incorporated Local.*—The outlay by Public Works officers is in excess of the revised estimate by Rs. 17,881. This is due to an adjustment charge, amounting to Rs. 21,250, against Establishment for the scrutiny of important Local Fund projects, which has been sanctioned as a contribution from Local Funds, but has not been provided for in the Local Fund budget. This should have been foreseen and provided for, seeing that an excess occurred in 1882-83 under similar circumstances. Under Public Works in charge of Civil officers the outlay from Incorporated Local Funds has fallen short of the revised estimate by Rs. 3,17,589; but no explanation of this has been submitted to my office by the Civil Account Officer concerned.

12. *Excluded Local.*—The actual outlay works fairly up to the revised estimate. The transactions of the year show a lapse of only Rs. 1,798.

Order—

Ordered that a copy of the foregoing be forwarded to the Government of Madras for information, with the request that the points noticed in paragraphs 10 and 11 of Accountant-General's note may receive attention in future.

Ordered also, that a copy be forwarded to the Accountant-General, Public Works Department, for information.

Office note from the Examiner, Public Works Accounts, dated 27th January 1885, No. 763.

Order—dated 7th February 1885, No. 286 W., Public Works.

Communicated to the Examiner, Public Works Accounts, whose attention is called to the remarks of the Accountant-General in paragraph 10 of his [illegible]

286
3

2. In respect to paragraph 11, orders will issue in the Financial Department for an additional grant of Rs. 21,250, under Incorporated Local Funds, being made available in 1884-85 and 1885-86 for adjustment, in the Public Works Accounts, of the charge for scrutiny of Local Fund projects, *vide* orders quoted below :—

No. 609, dated 22nd March 1880, Financial.
,, 1729 W., dated 14th July 1881, paragraph 10.
,, 3211 W., ,, 6th December 1882.

(True Extract.)

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

To the Examiner, Public Works Accounts.
,, Financial Department.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of [1885] Madras.

PUBLIC WORKS.

Dated February, 7th.

Read. *Rec*

G.O., 7th Feb. 1885, No. 280 W.

FEBRUARY.

Annual Finance Accounts

Orders on proceedings of the Government of India communicating remarks of the Government of India on the — of Civil Buildings, Roads and Services in Madras for 1883-84.

286/4

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account.

READ—the following G.O., dated 2nd May 1883, Mis. No. 867, Financial:—

Read—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated 19th April 1883, No. 16 W.:—

I have the honor to forward copy of letter from the Accountant-General, Madras, No. 280-J.D., dated the 10th April 1883, and, since a definite ruling has not been settled in the Proceedings of Government therein quoted, I shall be obliged by your favoring me with an expression of your opinion as to the method that should be adopted in distributing against the several Local Fund Circles the outlay of Rs. 21,250 chargeable to Local Funds on account of the scrutiny by this department of important Local Fund Projects.

2. It would appear that the charge to be borne by each Local Fund Circle should be in proportion to the value of work performed for it, and thus the question arises as to whether the proportion should be on the value of the estimates passed or on the outlay incurred during the year on the projects scrutinized by the Public Works Department. Both methods will secure payment in a shorter or longer period for all estimates passed, but the advantage in the latter method would be more uniformity in the amounts payable in a year by the several Local Fund Boards.

3. The adoption of the former course will necessitate intimation to this office of the value of estimates passed on account of each Local Fund Circle.

No. 67 E.

Endorsement on the above.

Transferred to the Financial Department for issue of the requisite orders.

OOTACAMUND, 26th April 1883. (Signed) R. H. SANKEY, Colonel, R.E., Secretary to Government, P.W.D.

Order—dated 2nd May 1883, Mis. No. 867, Financial.

As the last-mentioned method is preferred by the Examiner, the Government resolve to direct its adoption in supersession of G.O., 28th March 1883, Mis. No. 647.

(True Extract.)

(Signed) M. HAMMICK, Acting Assistant Secretary.

To the Public Works Department.

ORDER—dated 23rd May 1883, No. 1483 W., Public Works.

Communicated to the Examiner, Public Works Accounts, for information and guidance.

(True Extract.)

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

To the Examiner, Public Works Accounts.

Exd. J. W. Fischer.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated May, 23rd.

Read. *Encl.*

G.O., 23rd May 1883, No. 1483 W.

MAY.

Local Fund Charges

Proceedings of the Financial Department regarding the distribution of certain —, communicated to the Examiner, Public Works Accounts.

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

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	2,01,203	3,02,037
Original Works ... Miscellaneous Public Improvements ...	...	...	...	545
Repairs ... ... Civil Buildings ...	16,000	4,400	5,099	4,003
Repairs ... ... Miscellaneous Public Improvements ...	...	...	...	1,660
Establishment	38,040	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	2,69,492
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	7,800	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	1,37,992
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	64,771	54,924	42,392

287
L

48—EXPENDITURE—*cont.*

	1882-83.			1881-82.
	Budget Estimate.	Revised Estimate.	Actuals.	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 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

* Productive Public Works.

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	7,231	
Do. Other Services	8,028	
Do. Irrigation	1,58,269	
Provincial do.	6,194	
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.

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.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary 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.

Rec'd. *Exd*

G.O., 15th Aug. 1884, No. 2007 W.

AUGUST.

Annual Finance Accounts

Orders of the Government of India on the — of Civil Buildings, Roads and Services in Madras for 1882-83, communicated to the Examiner, Public Works Accounts, with remarks.

No. 16 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Fort William, January 14, 1885.

Orders on the Annual Finance Accounts of Civil Buildings, Roads and Services in Madras for 1883-84.

Read the following :—

Note by Lieut.-Col. A. J. Filgate, R. E., Accountant General, P. W. Dept.,—No. 848 G., dated 12th December 1884.

The receipts and expenditure of the year are compared in the following tables with the Budget and Revised Estimates and with the Accruals of 1882-83 :—

	1883-84.			1882-83.
	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Public Works in charge of Public Works Officers	2,00,000	1,00,000	1,36,678	72,858
Public Works in charge of Civil Officers ...	5,000	8,000	9,966	6,279
Total ...	2,05,000	1,08,000	1,46,644	79,137
INCORPORATED LOCAL.				
Public Works in charge of Public Works Officers	...	6,000	5,295	3,784
Public Works in charge of Civil Officers ...	5,31,000	6,80,000	6,63,795	6,20,773
Total ...	5,31,000	6,86,000	6,69,090	6,29,557
EXCLUDED LOCAL.				
Public Works in charge of Public Works Officers	...	...	117	46

19 1/2

46—EXPENDITURE.

	1883-84.			1882-83.
	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS—				
Civil Buildings	2,02,400	2,02,200	2,03,968	2,01,206
REPAIRS—				
Civil Buildings	8,000	8,500	6,994	5,090
ESTABLISHMENT	48,400	48,400	44,411	45,378
TOOLS AND PLANT	3,150	3,200	3,197	3,028
PROFIT AND LOSS	...	...	...	...
SUSPENSE	...	...	...	...
	2,62,400	2,62,300	2,58,510	2,54,711
Deduct expenditure in England ...	...	...	3,952	...
Total ...	2,62,000	2,62,300	2,54,558	2,54,711
Add—Madras Harbour Works ...	...	53,30,700	53,30,700	1,98,081
Grand Total Imperial ...	2,62,000	55,93,000	55,85,258	7,52,792
PROVINCIAL.				
ORIGINAL WORKS—				
Civil Buildings	8,27,391	12,70,193	11,86,784	9,12,055
Communications	64,630	1,31,868	1,29,164	1,55,966
Miscellaneous Public Improvements ...	55,400	76,563	80,376	64,504
	9,47,421	14,81,724	13,96,324	11,32,525
REPAIRS—				
Civil Buildings	1,20,000	1,51,010	1,49,576	1,42,569
Communications	37,000	41,472	40,910	38,351
Miscellaneous Public Improvements ...	3,000	7,225	8,014	5,739
	1,60,000	1,99,707	1,98,500	1,86,659
ESTABLISHMENT	9,50,734	5,05,597	5,38,370	5,23,909
TOOLS AND PLANT	64,345	52,662	12,038	—69,401
PROFIT AND LOSS	...	...	1,561	85,420
SUSPENSE	27,500	27,500	19,652	—1,42,255
	21,50,000	22,67,190	21,95,445	17,16,767
Add—Outlay on Public Works in charge of Civil Officers	2,70,000	2,65,000	2,64,312	2,84,747
Total Provincial ...	24,20,000	25,32,190	24,59,757	20,01,514
INCORPORATED LOCAL.				
ORIGINAL WORKS—				
Civil Buildings	...	1,300	919	3,019
Communications	22,600	24,297	24,098	30,748
Miscellaneous Public Improvements ...	...	...	...	...
	22,600	25,597	25,017	33,767
REPAIRS—				
Civil Buildings	...	...	...	...
Communications	20,560	27,024	22,953	28,446
Miscellaneous Public Improvements ...	...	500	447	493
	20,560	27,524	23,400	28,939
ESTABLISHMENT	8,190	7,319	29,866	33,161
TOOLS AND PLANT	1,550	594	632	1,969
	53,000	61,034	78,915	97,836
Add—Outlay on Public Works in charge of Civil Officers	41,59,000	41,90,000	38,78,411	37,81,331
Total Incorporated Local ...	42,12,000	42,51,034	39,57,326	38,79,167
EXCLUDED LOCAL.				
Expenditure by Public Works Officers ...	58,782	73,100	71,302	54,924

REVENUE.

2. *Provincial.*—The realizations by Public Works Officers include a sum of Rs. 61,481 credited to Revenue in adjustment of old outstanding differences in the exchange accounts between the Civil and Public Works Departments. Excluding this sum, the net Provincial revenue amounts to Rs. 75,197, or Rs. 24,803 less than the Revised Estimate, the difference being due principally to a fall in the receipts from the Presidency Workshops, and to smaller realizations from the sales of tools and plant.

3. *Incorporated Local.*—The receipts during the year are better than the Revised Estimate by Rs. 33,090. The increase is wholly under Public Works in charge of Civil Officers, and has not been explained.

EXPENDITURE.

4. *Imperial.*—The actuals compare favourably with figures of the Revised Estimate. The transactions of the year result in a net lapse of Rs. 7,742, which needs no special remark.

5. *Madras Harbour Works.*—The outlay on the Madras Harbour Works for the year under notice has, under the orders conveyed in Financial Department No. 839, dated 11th February 1884, been transferred to the Civil Department for adjustment. The entries in the columns headed Revised Estimate and Actuals in the table at paragraph 1 represent the total expenditure at end of 1882-83, which was formerly treated as Productive Public Works expenditure, but which has been written back in 1883-84 to Imperial Civil Buildings, Roads and Services under the orders referred to above.

6. *Provincial.*—The outlay by Public Works Officers has fallen short of the Revised Estimate by Rs. 71,745, which is distributed as follows over departmental heads of account:—

	Rs.
Works	— 86,400
Repairs	— 1,207
Establishment	+ 32,778
Tools and Plant	— 10,624
Profit and Loss	+ 1,561
Suspense	— 7,848
Total ...	— 71,745

7. The lapse of Rs. 86,400 under Original Works is attributed generally to a saving in the grant for Minor Works, to failure on the part of contractors to complete works, and to the difficulty in procuring labor and materials in outlying districts.

8. The charge for establishment under "Provincial" amounts to Rs. 5,38,370, and is arrived at as noted below:—

			Rs.
Total charges for the province			19,66,942*
Deduct charges to other funds:—		Rs.	
Irrigation and Railways ...	...	12,80,706	
Civil Buildings, Roads and Services,	Imperial ...	1,53,850	
,, ,, ,,	Incorporated Local	29,860	
,, ,, ,,	Excluded ,,	14,150	
			14,28,572
Provincial charges ...			5,38,370

The excess of Rs. 32,778 over the Revised Estimate for this head is said to be due to the debits to other heads, principally Irrigation and Railways, being less than anticipated.

* NOTE.—There appears to be some mistake in part V of the Finance Accounts submitted by Examiner, as the details therein work up to a total of Rs 21,05,723, or Rs. 1,38,781 in excess of the actual charge. An explanation of this will be obtained from the Examiner.

The net establishment charge to Provincial Services is 33·8 per cent. of the outlay on works and repairs as compared with 39·7 per cent. in 1882-83.

9. The lapse of Rs. 10,624 under "Tools and Plant" has not been explained.

10. The debits to the head Profit and Loss appear to be unnecessary, as the charges (which are detailed in the margin) should more appropriately have been made against some specific head of service under the provisions of Public Works Department Code, Chap. XIII, paras. 30 and 118.

	Rs.
Difference between book and adjusted value of stores	256
Value of damaged instruments ...	1,295
	1,551

11. *Incorporated Local.*—The outlay by Public Works Officers is in excess of the Revised Estimate by Rs. 17,881. This is due to an adjustment charge amounting to Rs. 21,250 against "Establishment" for the scrutiny of important Local Fund projects, which has been sanctioned as a contribution from Local Funds, but has not been provided for in the Local Funds Budget. This should have been foreseen and provided for, seeing that an excess occurred in 1882-83 under similar circumstances. Under Public Works in charge of Civil Officers the outlay from Incorporated Local Funds has fallen short of the Revised Estimate by Rs. 3,11,589; but no explanation of this has been submitted to my Office by the Civil Account Officer concerned.

12. *Excluded Local.*—The actual outlay works fairly up to the Revised Estimate. The transactions of the year show a lapse of only Rs. 1,798.

ORDER.—Ordered, that a copy of the foregoing be forwarded to the Government of Madras for information, with the request that the points noticed in paras. 10 and 11 of Accountant General's Note may receive attention in future.

Ordered also, that a copy be forwarded to the Accountant General, Public Works Department, for information.

Colonel, R. E.,
Secretary to the Govt. of India.

To Govt. of South Arcot

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

To

No. 16 A.—C.

Dated January 14, 1885.

Received

MADRAS.

Orders on the Annual Finance Accounts of Civil Buildings, Roads and Services for 1883-84.

No. 842, P. W. D. Press—14-1-85—70.

(4

The net establishment charge to Pro[v]
outlay on works and repairs as compared

9. The lapse of Rs. 10,624 unde[r]
explained.

10. The debits to the head Profit a[nd]

	Rs.
Difference between book and adjusted value of stores	296
Value of damaged instruments ...	1,265
	1,561

as t[...] mar[...] bee[n] serv[...] Wor[ks] para[...]

11. *Incorporated Local.*—The outla[y] of the Revised Estimate by Rs. 17,8[...] charge amounting to Rs. 21,250 again[st] of important Local Fund projects, which from Local Funds, but has not been prov[ided] This should have been foreseen and p[...] occurred in 1882-83 under similar circu[mstances] charge of Civil Officers the outlay from L[ocal] short of the Revised Estimate by Rs. has been submitted to my Office by the C[...]

12. *Excluded Local.*—The actual ou[tlay] Estimate. The transactions of the year s[...]

ORDER.—Ordered, that a copy of Government of Madras for information, w[...] in paras. 10 and 11 of Accountant Gene[ral] future.

Ordered also, that a copy be forward[ed] Works Department, for information.

W. [illegible]

To, the Secty to Govt. of M[adras] P.[W.]

R. No. 135

No. 171 D Telegraph 23rd January 85

To C/

For opinion as to the proper course for avoiding in future the excess, mentioned in para 11 of the Accountant-General's Note on account of the contribution for scrutiny of Local Fund Projects

C.A.

18.1.85

27 JAN 85

No. 163 of 27th January 85

The proper course would be to obtain from the Civil Department an additional grant from Local Funds to meet the charge in the PW accounts.

[illegible]

C.A.P.

C No. 77/ [illegible]

This draft order has been countersigned by the Chief Secretary. I propose to add the words "1884-85 and" before 1885-86. It escaped me when drafting the order that there was no provision in the current year. Is there any objection to the proposed addition being made in this informal way?

C.S.

6-2-85

To C.A.

No objection whatever

6/2 [illegible]

No 25

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 7th February 1856

READ the following

From
The Govt. of India (Mr. Bn. 1865. of 14th Jany 1856
Offg Sec. to
P. W. Accounts } No. 763 of 27th Jany 1856.

Communicated to the Superintending Engineer for his second, attention to orders & the remarks of the Accountant General in paras 10 & 11 of his letter dated 24th Septr 1855 & submitted for the Superintending Engineer's information & guidance in future

286/13

RECEIVED 6 FEB 85 DEPARTMENT OF THE INTERIOR

No 21,250, under Incorpo-
rated Local Finds
being made available
(GB-Stand
ex X/P85-86 for re-ject
ment in the Public Inte
Accounts, of the Charge
for permitting of Local
Fund Property - viz
duties granted below:-

By Act of 22nd March 1880 (White)
+ 17945 4th July 1881, para 10.
" 32 M.P. 6th Dec 1882

CM
10.1.85

WM
2.2.85

Geographical Soc. (Fr.) £1
Royal Soc 10.4.80
Zoological Soc
Statistical Soc 6.12.82
Anthropological Soc 8.86

Sec. Sec: R.G.S.
" Brit. Depts.
Mch. Lecturers for
Journ. of Commerce, etc.