

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

48—EXPENDITURE—cont.

		1882-83.		1881-82.
		Budget Estimate.	Revised Estimate.	Actuals.
MADRAS HARBOUR WORKS.		RS.	RS.	RS.
Original Works				
	Repairs		4,12,823	6,63,858
	Establishment		56,243	71,094
Tools and Plant			2,334	54,817
	Suspense		26,681	1,00,699
Total, Madras Harbour Works			4,42,000*	4,98,081*

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.

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	7,221
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 $2\frac{1}{2}$ 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 $1\frac{1}{2}$, 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.

Recd.

Encl.

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
Madras for 1882-83, communicated to the
Examiner, Public Works Accounts, with
remarks.

15TH AUGUST 1884, No. 2008 W., PUBLIC WORKS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

LETTER—from

COLONEL J. SHAW-STEWART, R.E.,

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 Government of India resolution, No. 116 A.G., dated 5th April 1884, and, in reply to paragraph 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 Plant under Provincial. If, however, the amount of contributions, 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 accounts for 1883-84 show a small credit balance to Provincial under Tools and 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.

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.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

OOTACAMUND,
15th August 1884.

Exd. E. Fernandez.

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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.

10TH OCTOBER 1884, No. 2509 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from Colonel W. S. TREVOR, 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 Simla, 17th September 1884, No. 227 A.G. :—

I am directed to acknowledge the receipt of your letter, No. 2008 W., of the 15th ultimo, regarding the apportionment of the charges for Tools and Plant between Provincial and other funds, and to state that the Government of India has been pleased to decide that, as a tentative measure for the current official year and until further orders, the contributions from other funds on this account should be calculated at 1 per cent. on the total outlay on works and repairs executed by Provincial establishment. The question should be reconsidered and reported on after the accounts for 1884-85 have been finally closed.

ORDER—dated 10th October 1884, No. 2508 W., Public Works.

In the letter above read, the Government of India have sanctioned, as a tentative measure, the contributions from other funds on account of Provincial Tools and Plant being calculated at 1 per cent. from the commencement of the current official year. As the budget estimates for 1884-85 have been drawn up at the higher rate of 1½ per cent., the necessary alterations are now made.

2. The budget estimate of the cost of tools and plant, required for the current official year, is Rs. 98,156; and the contributions, at the reduced percentage now fixed, would amount to Rs. 20,300. Provincial funds will, therefore, have to bear a sum of Rs. 77,856, instead of Rs. 70,837 provided in the budget. The difference, Rs. 7,019, will be met from the Provincial reserve with Government.

3. The contributions will now stand as below :—

	RS.
Estimate	98,156
Contributions from Imperial Military works, at 1 per cent. on existing grant	4,730
Contributions from Imperial Other Services, at 1 per cent. on existing grant	1,050
Contributions from Imperial Irrigation and Navigation and Agricultural Works, at 1 per cent. on existing grant	14,040
Contributions from Incorporated Local Funds, at 1 per cent. on existing grant	350
Contributions from Excluded Local Funds, at 1 per cent. on existing grant	130
	20,300
Balance to be provided from Provincial	77,856

4. The budget provision of Rs. 7,000 under Imperial Military has been reduced to Rs. 4,730. The difference will be added to the reserve under Original Works, under which head funds are required.

5. The provision in the Imperial Other Services budget for tools and plant, Rs. 1,700, has since been reduced to Rs. 1,558. As the contributions now amount to Rs. 1,050 only, the difference, Rs. 508, will be surrendered to the Government of India.

6. The provision of Rs. 497, made in the Incorporated Local Fund Budget, has been since increased to Rs. 527. The difference, Rs. 177, between this figure and the amount of contributions now arrived at, will be placed at the disposal of the Financial Department.

7. The existing provision for tools and plant under Excluded Local is Rs. 207, which has now been reduced to Rs. 130. The difference, Rs. 77, will also be placed at the disposal of the Financial Department.

8. Ordered that a copy of these Proceedings be forwarded to the Government of India.

(Here enter No. 2509 W., dated 10th October 1884.)

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
To the Consulting Architect to Government.
" Chief Engineer for Irrigation.
" Financial, &c., Departments.
" Revenue Department.
" Examiner, Public Works Accounts.
" Military Department.

ENDORSEMENT—dated 10th October 1884, No. 2509 W., Public Works.

Forwarded.

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

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GENERAL.
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated October, 10th.

Recd.

Encl.

G.O., 10th Oct. 1884, No. 2509 W.

OCTOBER.

Tools and Plant

Forwarding copy of orders on letter from the Government of India sanctioning reduction of the percentage charged to funds other than Provincial on account of —.

account of Tools and Plant should be calculated at 1 per cent. on the total outlay on works and repairs. The excess appearing under Tools and Plant is attributed to giving effect to these orders. In the orders referred to, the Local Government was asked to report on this subject after the accounts for 1884-85 were finally closed. The charges borne during year by Provincial funds under this head amounted to 2.84 per cent. on the outlay on works and repairs.

9. No explanation has been rendered by the Civil Accountant General of the excess expenditure of Rs. 20,249 by Civil Officers. It has been merely stated by that Officer that larger expenditure was incurred by several Departments during the last 2 months of the year than in the corresponding period of the previous two years.

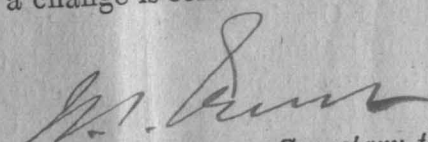
10. *Incorporated Local.*—From the sum of Rs. 39,50,000 assigned for outlay by Civil Officers, Rs. 1,01,186 remained unutilized. From the Accountant General's explanation it appears that the Revised Estimate was fixed at too high a figure.

11. *Excluded Local.*—No Budget grant was sanctioned for outlay from these funds. A Revised Estimate was, however, framed for Rs. 30,117, against which an outlay of Rs. 26,778 was recorded, resulting in a small lapse of Rs. 3,339.

12. *Capital and Revenue Accounts of Quarters.*—A sum of Rs. 16,304 has been credited in the Provincial accounts under Rents of quarters expected to yield interest on cost of construction, but no Capital and Revenue Accounts for the same have been submitted. The Examiner has explained that there is some difficulty in the preparation of this return for 1884-85. It is hoped, however, that the regular submission of this account will be initiated with effect from 1885-86.

13. *Madras Harbour Works.*—The outlay of the year amounted to Rs. 2,09,087, or short of the Revised Estimate by Rs. 20,813, a sum which the Superintendent of the Works expected to adjust in his final accounts on the receipt of stores from England. The total outlay on the works to end of year was Rs. 69,74,001 against the estimate of Rs. 57,45,165, or an excess of Rs. 12,28,836. On the formation of a Port Trust the Harbour works are to be transferred to it, in the meanwhile under the orders of the Financial Department, all outlay incurred is transferred to the Civil Department for adjustment.

ORDER.—Ordered, that the foregoing be forwarded to the Government of Madras for information, with the request that the report on the subject of the apportionment of charges for Tools and Plant (para. 8 of Accountant General's Note) may be submitted if a change is considered desirable.

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

W. B. Spence

46.—EXPENDITURE.

	1884-85.			1883-84.
	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
<i>Original Works—</i>				
Civil Buildings	1,06,700	1,19,700	1,17,908	2,03,968
Communications	...	...	...	...
Miscellaneous Public Improvements	...	...	...	...
	1,06,700	1,19,700	1,17,908	2,03,968
<i>Repairs—</i>				
Civil Buildings	8,000	8,000	2,794	6,994
Communications	...	...	...	...
Miscellaneous Public Improvements	...	...	...	...
	8,000	8,000	2,794	6,994
<i>Establishment</i>	26,400	29,400	19,841	44,411
<i>Tools and Plant</i>	1,700	1,300	1,167	3,137
<i>Profit and Loss</i>	...	...	...	...
<i>Suspense</i>	...	...	...	...
	1,42,800	1,58,400	1,41,710	2,58,510
<i>Deduct—Expenditure in England</i>	...	...	—262	—3,952
Net Expenditure in India—Imperial	1,42,800	1,58,400	1,41,448	2,54,558
PROVINCIAL				
<i>Original Works—</i>				
Civil Buildings	11,81,644	13,11,137	12,84,815	11,85,784
Communications	84,000	1,21,468	1,13,433	1,29,164
Miscellaneous Public Improvements	47,532	1,43,328	1,46,307	80,376
	13,13,176	15,75,933	15,44,555	13,95,324
<i>Repairs—</i>				
Civil Buildings	1,42,400	1,80,009	1,92,647	1,49,576
Communications	48,000	53,670	53,316	40,910
Miscellaneous Public Improvements	4,600	12,314	12,617	8,014
	1,95,000	2,45,993	2,58,580	1,98,500
<i>Establishment</i>	7,27,987	6,26,592	6,44,523	5,38,370
<i>Tools and Plant</i>	70,837	31,627*	51,354	42,038
<i>Profit and Loss</i>	...	...	10	1,561
<i>Suspense</i>	—67,000	39,855*	30,869	19,652
	22,40,000	25,20,000	25,29,891	21,95,445
<i>Add—Outlay on Public Works in charge of Civil Officers</i>	2,67,000	3,65,000	3,85,249	2,64,312
Total Provincial	25,07,000	28,85,000	29,15,140	24,59,757
INCORPORATED LOCAL.				
<i>Original Works—</i>				
Civil Buildings	...	4,175	—867	919
Communications	26,460	31,024	21,959	24,098
Miscellaneous Public Improvements	...	...	2,450	...
	26,460	35,199	23,542	25,017
<i>Repairs—</i>				
Communications	15,950	27,611	22,850	22,953
Miscellaneous Public Improvements	...	...	481	447
	15,950	27,611	23,331	23,400
<i>Establishment</i>	8,093	11,491	30,959	29,866
<i>Tools and Plant</i>	62,997	1,999	2,044	632
<i>Profit and Loss</i>	...	...	...	...
<i>Suspense</i>	...	...	...	...
	1,13,500	76,300	79,876	78,915
<i>Add—Outlay on Public Works in charge of Civil Officers</i>	43,00,000	39,50,000	38,48,814	38,78,411
Total Incorporated Local	44,13,500	40,26,300	39,28,690	39,57,326
EXCLUDED LOCAL.				
Expenditure by Public Works Department Officers	...	30,117	26,778	71,302

* In the Revised Estimate for 1885-86 the figures for Tools and Plant and Suspense are 39,855 and 31,627 respectively.

REVENUE.

2. *Provincial.*—The decrease of Rs. 20,793 under realizations by Public Works Department Officers is attributed to smaller receipts from the Presidency workshops, and is said to be due to the operations of the shops being now more limited.

3. *Incorporated Local.*—The receipts are Rs. 16,666* in excess of the Revised Estimate. In explanation of the excess realizations by Civil Officers, the Accountant General, Madras, states that the Revised Estimate was framed on the basis of the actual receipts during the first-half of the year, but that there was a considerable improvement in the revenue during the second-half of the year. The falling off under realizations by Public Works Department Officers occurred under “Sales of Produce.”

	Rs.
* Excess realizations by Civil Officers	18,221
<i>Deduct—Short realizations by Public Works Department Officers</i>	1,555
Net excess	16,666

EXPENDITURE.

4. *Imperial.*—The outlay of the year fell short of the Revised Estimate by Rs. 16,952. The bulk of the lapse occurred under the head Establishment, and was due to short outlay on works and repairs, and also to the recovery of advances made in England adjusted by a credit to Establishment.

5. *Provincial.*—The actuals exceeded the Revised Estimate by Rs. 30,140. The following is an analysis of the excess:—

Excesses—	Rs.
Repairs	12,587
Establishment	17,931
Tools and Plant	19,727
Profit and Loss	10
Total excesses	50,255
<i>Deduct Savings—</i>	
Original Works	31,378
Suspense	8,986
Total savings	40,364
Net excess outlay by Public Works Department Officers	9,891
<i>Add—Excess outlay by Civil Officers</i>	20,249
Total excess outlay from Provincial funds	30,140

6. The savings under Original Works which occurred chiefly under Civil Buildings and Communications are attributed to various causes, such as dilatoriness and failure on the part of contractors, difficulty in some cases in obtaining labour and materials, utilization of old materials on work, delay in securing sites, unforeseen adjustments in March's accounts, &c. The excess under Repairs occurred principally under Civil Buildings in the Nilgiri Division, and is explained to be due to certain adjustments made in the supplemental accounts for March. The nature of the adjustment should have been stated.

7. Under Establishment, the excess of Rs. 17,931 is principally due to the actuals having fallen short of the estimated indirect revenue from Productive Public Works. Besides 23 per cent. on outlay on works and repairs, and 10 per cent. on direct revenue, these works contribute towards the Provincial Establishment 6 per cent. on indirect revenue receipts. The decrease in these receipts resulted therefore in a short credit to Provincial under Establishment.

8. The Government of India decided in Public Works Department No. 227 A.—G., dated 17th September 1884 that, as a tentative measure and with effect from 1884-85, the contributions towards Provincial from other funds on

No. 330 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Fort William, December 11, 1885.

CIVIL BUILDINGS, ROADS AND SERVICES, MADRAS.

Finance Accounts for 1884-85.

Read the following paper:—

Note by Lieut.-Col. A. J. FILGATE, R.E., Accountant General, Public Works Department,
No. 812 G., dated 30th October 1885.

The receipts and expenditure of the year are compared in the following tables with the Budget and Revised Estimates, and with the actuals for 1883-84:—

XXXIII.—REVENUE.

	1884-85.			1883-84.
	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Public works in charge of Public Works Officers . . .	1,97,000	1,00,000	79,207	1,36,678
„ „ „ of Civil Officers . . .	7,000	30,000	29,359	9,966
Total . . .	2,04,000	1,30,000	1,08,566	1,46,644
INCORPORATED LOCAL.				
Public works in charge of Public Works Officers . . .	7,000	5,000	3,445	5,295
„ „ „ of Civil Officers . . .	6,62,000	6,40,000	6,58,221	6,63,795
Total . . .	6,69,000	6,45,000	6,61,666	6,69,090
EXCLUDED LOCAL.				
Public works in charge of Public Works Department Officers . . .	...	...	...	117

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

To

6 A.C.

5

No. 330 A.—G.

Dated December 11, 1885.

Received 21

Comd to the Exr P.W.D.
whose attention is
drawn to the remarks
of the Accountant Genl
in para 6 of his note.
He will report whether
with refce to the accounts
for 1884-85 a change
in the scale of rates
of per centage on ac-
count of tools & plant

Provincial is
necessary.

11/1/86

11-1-86

BN 108 W 12-1-86

Genl. Records for
favor of file noted
on the other side
(Ck) - S.D.
12-8-91-

12-8-91-

CIVIL BUILDINGS, ROADS AND SERVICES, MADRAS.
Orders on the Finance Accounts for 1884-85.

G. I. C. P. O.—No. 101 A. G., P. W. D.—12-12-85-55.

with order

With order