(1) Number of pages 44

(2) Date of repair 16-11-87

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No. / B.P. No: 514 W	Press. / Mis.
Dated 26-2-1886	198 .

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1/514

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from Major A. G. BEGBIE, R.E., Under Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 19th February 1886, No. 57 A.G. :—

In reply to your letter, No. 227 W., dated 27th ultimo, I am directed to state that the Government of India is pleased to approve of the suggestion, that the present rate of contribution of 1 per cent. for the use of Provincial tools and plant be given a further trial, and the results reported after the accounts for 1885-86 have been closed.

Order—dated 26th February 1886, No. 514 W., Public Works.

Communicated, with advertence to G.O., No. 226 W., dated 27th January 1886, to the Examiner, Public Works Accounts, who will submit the required report after the accounts of 1885-86 have been closed.

(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 {1886} Madras.

PUBLIC WORKS.

Dated February, 26th.

Recd. *Encl.*

G.O., 26th Feb. 1886, No. 514 W.

FEBRUARY.

Provincial Tools and Plant

Letter from the Government of India, approving the suggestion that the present rate of contribution of 1 per cent. for the use of — be given a further trial, and requesting that the results may be reported after the accounts for 1885-86 have been closed, communicated to the Examiner, Public Works Accounts.

2/514

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

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. Budget Estimate.	1882-83. Revised Estimate.	1882-83. Actuals.	1881-82. 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.
IMPERIAL.	RS.	RS.	RS.	RS.
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	1,07,706	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 ...	37,953	48,390	38,351	26,038
Repairs ... ... Miscellaneous Public Improvements ...	2,500	5,910	5,739	5,183
Establishment	7,49,666	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

48—EXPENDITURE—*cont.*

	1882-83.			1881-82.
	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.
MADRAS HARBOUR WORKS.	RS.	RS.	RS.	RS.
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

* 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 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

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated August, 15th.

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

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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.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated August; 15th.

Read. *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.

6
514

10TH OCTOBER 1884, No. 2508 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 $1\frac{1}{2}$ 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 fix , 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.

Exd. A. F Aaron.
Spare Copies.

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated October, 10th.

Recd. *Encl.*

G.O., 10th Oct. 1884, No. 2508 W.

OCTOBER.

Tools and Plant

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

8/514

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

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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	
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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.

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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.

Exd. A. F Aaron.
Spare Copies.

9/514.

GENERAL.
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated October, 10th.

Read. *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 —.

FINAL ISSUE.

10
5-14

IRRIGN. AND NAVIGN., AGRICL. AND PROTECTIVE WORKS. **MADRAS PRESIDENCY.**

PUBLIC WORKS DEPARTMENT.

IMPERIAL BUDGET ESTIMATE

OF

IRRIGATION & NAVIGATION, AGRICULTURAL & PROTECTIVE WORKS—IRRIGATION,

IN THE

MADRAS PRESIDENCY,

FOR THE YEAR

1883-84.

July 1883.

(Signed) J. O. HASTED, Colonel, R.E.,
Ag. Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

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DITTO OF EXPENDITURE IN ENGLAND	7
„ IV.—DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENT	8 to 10
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GOVERNMENT OF MADRAS.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION, AGRICULTURAL AND PROTECTIVE WORKS, IN THE MADRAS PRESIDENCY FOR THE YEAR FROM 1ST APRIL 1883 TO 31ST MARCH 1884.

—	Reference to Detailed Estimate.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Actual Outlay, 1881-82.
1	2	3	4	5	6
H. EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.	Page.	Rs.	Rs.	Rs.	Rs.
46. IRRIGATION AND NAVIGATION.					
IMPERIAL.					
Works for which Capital and Revenue Accounts are kept.					
CAPITAL.					
I.—Works		58,634	19,973	57,291	63,563
II.—Establishment		13,487	4,594	13,177	17,135
III.—Tools and Plant		879	300	1,432	1,432
Total ...		73,000	24,867	71,900	82,130
REVENUE.					
I-A.—Extensions and Improvements		8,619	6,343	5,000	2,475
I-B.—Maintenance and Repairs		29,500	64,077	32,500	68,850
II.—Establishment		8,809	16,233	8,686	25,838
III.—Tools and Plant		572	1,056	938	1,895
Total ...		47,500	87,709	47,124	99,058
Works for which neither Capital nor Revenue Accounts are kept.					
Works		2,09,807	2,58,626	3,68,456	1,66,745
Repairs		9,20,000	8,68,626	9,10,200	6,13,752
Establishment		1,76,256	2,11,604	2,49,091	2,14,890
Tools and Plant...		11,397	13,796	26,966	16,455
Refunds of Revenue		...	...	...	66
Total ...		13,17,460	13,52,652	15,54,713	10,11,908
State Outlay on Guaranteed Irrigation Works ...		...	1,000	4,500	5,133

GOVERNMENT OF MADRAS.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION, AGRICULTURAL AND PROTECTIVE WORKS, IN THE MADRAS PRESIDENCY FOR THE YEAR FROM 1ST APRIL 1883 TO 31ST MARCH 1884—*cont.*

—	Reference to Detailed Estimate.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Actual Outlay, 1881-82.
1	2	3	4	5	6
Agricultural Works.	Page.	Rs.	Rs.	Rs.	Rs.
Works ... { In progress ... ... / Not commenced		2,44,000	1,87,441	2,47,700	1,06,531
Repairs		1,50,000	3,10,939	1,80,000	1,56,582
Establishment		1,39,260	1,16,527	99,371	80,096
Tools and Plant		7,080	7,476	10,692	6,564
Refunds of Revenue		...	...	...	106
Suspense Account		...	...	...	— 1,300
Total ...		5,40,340	6,22,383	5,37,763	3,48,579
Totals.					
Works		5,21,060	4,72,383	6,78,447	3,39,314
Repairs		10,99,500	12,43,642	11,22,700	8,39,184
Establishment		3,37,812	3,48,958	3,70,325	3,37,959
Tools and Plant...		19,928	22,628	40,028	26,346
State Outlay on Guaranteed Irrigation Works ...		...	1,000	4,500	5,133
Refunds of Revenue		...	...	...	172
Suspense Account		...	...	...	— 1,300
Grand Total ...		19,78,300	20,88,611	22,16,000	15,46,808
PROVINCIAL.					
Capital Account.					
Works		1,88,354	1,85,514	1,60,443	1,02,618
Establishment		43,321	43,150	36,901	28,856
Tools and Plant		2,825	2,814	4,011	2,740
Total ...		2,34,500	2,31,478	2,01,355	1,34,214
Revenue Account.					
Extensions and Improvements		5,000	8,266	...	2,845
Maintenance and Repairs		77,410	1,21,225	68,635	81,503
Establishment		31,854	41,402	27,403	22,549
Tools and Plant...		1,236	6,007	1,716	7,935
Refunds of Revenue		...	...	...	2,598
Total ...		1,15,500	1,76,900	97,757	1,17,430
Totals.					
Works		1,93,354	1,93,780	1,60,443	1,05,463
Repairs		77,410	1,21,225	68,635	81,503
Establishment		75,175	84,552	64,307	51,405
Tools and Plant		4,061	8,821	5,727	10,675
Refunds of Revenue		...	...	...	2,598
Total ...		3,50,000	4,08,378	2,99,112	2,51,644
F. FAMINE RELIEF AND INSURANCE.					
34. PROTECTIVE WORKS—IRRIGATION.					
Capital.					
Works		64,000	2,748	...	37,227
Establishment		1,23,500	60,271	...	20,498
Tools and Plant		12,500	651	...	2,107
Total ...		2,00,000	63,670	...	59,832

GOVERNMENT OF MADRAS.

PART I.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION, AGRICULTURAL AND PROTECTIVE WORKS, IN THE MADRAS PRESIDENCY, FOR THE YEAR 1883-84, ARRANGED BY SYSTEMS.

—	Amount of Estimate.	Actual Outlay to end of 1881-82.	Revised Estimate, 1882-83	Budget Estimate, 1882-83.	Budget Estimate, 1883-84.	Remarks and References.	Rs.
H. EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.	Rs.	Rs.	Rs.	Rs.	Rs.		
46. IRRIGATION AND NAVIGATION.							
Imperial.							
Works for which Capital and Revenue Accounts are kept.							
CAPITAL.							
Works in progress.							
Pálár Anicut System	16,85,388	17,31,834	860	52,300	48,000	Old outlay	13,19,498
						G.O., No. 509 I., of 20th November 1877	6,800
						G.O., No. 79 I., of 20th January 1878	2,160
						G.O., No. 93 I., of 8th February 1881	3,58,430
							16,85,388
Pelandorai Anicut System ...	3,65,588	3,31,426	24,007	19,600	25,000	G.O., No. 107 I., of 15th May 1878	3,33,518
						G.O., No. 642 I., of 16th August 1878	2,820
						G.O., No. 108 I., of 8th February 1881	29,250
							3,65,588
Total ...	20,50,976	20,63,260	24,867	71,900	73,000		
REVENUE.							
Working Expenses and Maintenance.							
Chembrambakam Tank	...	...	6,988	3,771	6,360		
Pálár Anicut System	...	...	41,499	28,915	29,907		
Pelandorai Anicut System ...	...	...	39,222	14,438	11,233		
Total ...	...	...	87,709	47,124	47,500		
Works for which neither Capital nor Revenue Accounts are kept.	...	...	13,52,652	15,54,718	13,17,460		
State Outlay on Guaranteed Irrigation Works.	...	...	1,000	4,500	...		
Agricultural Works	...	...	6,22,383	5,37,763	5,40,340		
Total, Imperial ...	...	...	20,88,611	22,16,000	19,78,300		

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GOVERNMENT OF MADRAS.

PART I—continued.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION, AGRICULTURAL AND PROTECTIVE WORKS, IN THE MADRAS PRESIDENCY, FOR THE YEAR 1883-84, ARRANGED BY SYSTEMS—*cont.*

—	Amount of Estimate.	Actual Outlay to end of 1881-82.	Revised Estimate, 1882-83.	Budget Estimate, 1882-83.	Budget Estimate, 1883-84.	Remarks and References.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	
Capital Account.						
Buckingham Canal	63,87,100	...	1,88,026	2,01,355	1,96,500	Estimates submitted to the Government of India—Proceedings of Madras Government, No. 841 W., dated 14th March 1883.
Madras Water-supply and Irrigation Extension Project.	15,69,239	14,55,253	43,452	...	38,000	Government of India Register No. 2 I. of 1882-83. Proceedings of Madras Government, No. 476 I., dated 19th June 1882.
Total ...	...	...	2,31,478	2,01,355	2,34,500	
Revenue Account.						
Buckingham Canal	...	...	1,60,886	97,757	1,03,500	
Madras Water-supply and Irrigation Extension Project.	...	...	16,014	...	12,000	
Total ...	...	...	1,76,900	97,757	1,15,500	
Total, Provincial ...	...	...	4,08,378	2,99,112	3,50,000	
F. FAMINE RELIEF AND INSURANCE.						
34. PROTECTIVE WORKS—IRRIGATION.						
Rushikulya Project	26,01,386	2,927	3,343	...	84,000	Government of India Register No. 16 I. of 1882-83. Proceedings of Madras Government, No. 147 I., of 13th February 1883.
Hindupoor and Roddam Project.	...	1,980	10,798	...	...	
Bellary Project	...	...	...	...	33,000	
Pálár Anicut Channels ...	...	...	7,617	...	...	
Barúr Tank Project	...	938	...	...	...	
Marandahully Project	...	1,583	2,860	...	...	
Krishnagiri Reservoir	...	...	10,572	...	15,000	
Vaniar Project	...	3,567	7,876	...	...	
Lower Coleroon Project ...	...	...	...	...	2,000	
Bhaváni do. ...	...	...	...	...	15,000	
Periyár do. ...	...	...	5,137	...	...	
Pápanásam do. ...	...	...	...	...	18,000	
Buckingham Canal	...	47,000	1,582	...	...	
Ganjam-Gopálpur Tidal Canal.	...	1,837	13,885	...	33,000	
Total ...	...	59,832	63,670	...	2,00,000	

BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND.

—	Budget Estimate for 1883-84.				Revised Estimate for 1882-83.	Budget Estimate, 1882-83.	Actual Outlay, 1881-82.	—
	Works.	Tools and Plant.	Suspense Account.	Total.				
H. EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
46. Irrigation and Navigation	...	18,500	...	18,500	10,900	...	...	

GOVERNMENT OF MADRAS.

PART IV.

DETAIL OF THE BUDGET ESTIMATE OF ESTABLISHMENT CHARGES FOR THE YEAR 1883-84.

Number. 1882-83.	Number. 1883-84.	Particulars.	Rate of Salary.	Budget Estimate for 1883-84. Per Mensem.	Per Annum.	Total.	Revised Estimate for 1882-83.
		H. EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.	Rs.	Rs.	Rs.	Rs.	Rs.
		46. IRRIGATION AND NAVIGATION. IMPERIAL.					
...	...	Total Grant for Works and Repairs	...	...	...	16,20,560	17,16,025
...	...	Deduct items on which no Establishment charge is admissible—					
...	...	Grant for Expenditure in the Tank Division, in which the cost of actual Establishment employed is debited to Irrigation	...	...	...	82,000	...
...	...	Grant for Repairs to Minor Irrigation Works under the charge of Collectors	...	...	...	3,70,000	2,12,450
		Total Deductions ...	...	...	...	4,52,000	2,12,450
		Net Grant for Works and Repairs ...	...	...	...	11,68,560	15,03,575
...	...	Contribution to Provincial Funds on account of Establishment at 23 per cent. on the grant for Works and Repairs	...	...	...	2,68,770	3,45,822
		Estimate of Direct Revenue ...	...	...	...	34,420	31,356
...	...	Contribution to Provincial Funds at 10 per cent. of the estimate of Direct Revenue	...	...	...	3,442	3,136
		Special Establishment for improving Tanks.					
...	1	Superintending Engineer, 3rd Grade	1,341	1,341			
...	1	Executive Engineer, 3rd Grade	650	650			
		Office Establishment.					
...	1	Clerk, 2nd Class, 1st Grade	180	180			
...	1	Do. 3rd do. 3rd do.	55	55			
...	1	Do. 4th do. 2nd do.	35	35			
...	1	Do. 4th do. 3rd do.	25	25			
...	1	Draughtsman	90	90			
...	2	Do.	60	60			
...	1	Moochee	42½	85			
...	3	Messengers	8	8			
...	3	Lascars	6	18			
				2,565	30,780		
		Travelling Allowance	...	...	1,620		
		Contingencies	...	...	1,200		
						33,600	

GOVERNMENT OF MADRAS.

PART IV—continued.

DETAIL OF THE BUDGET ESTIMATE OF ESTABLISHMENT CHARGES FOR THE YEAR 1883-84—*continued.*

Number. 1882-83.	Number. 1883-84.	Particulars.	Rate of Salary.	Budget Estimate for 1883-84. Per Mensem.	Per Annum.	Total.	Revised Estimate for 1882-83.
		H. EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE—continued.	Rs.	Rs.	Rs.	Rs.	Rs.
		46. IRRIGATION AND NAVIGATION IMPERIAL—continued.					
		Establishment for one Tank Division.					
...	1	Executive Engineer, 3rd Grade	650	650			
...	1	Assistant Engineer, 1st do.	450	450			
...	1	Sub-Engineer, 2nd do.	300	300			
...	1	Supervisor, 2nd do.	150	150			
...	4	Overseers, 2nd do.	80	320			
			...	1,870	...		
		Office Establishment.					
...	1	Clerk, 3rd Class, 2nd Grade	70	70			
...	1	Do. 4th do. 1st do.	45	45			
...	1	Do. 4th do. 2nd do.	35	35			
...	1	Do. 4th do. 3rd do.	25	30			
...	2	Clerks, 4th do. 3rd do.	60	60			
...	1	Draughtsman, 1st Class	25	25			
...	1	Do. 3rd do.	7	7			
...	1	Messenger	6	6			
...	1	Do.	6	18			
...	3	Lascars	...	316	...	...	...
		Sub-Divisional Office Establishment.					
...	3	Clerks, 4th Class, 3rd Grade	25	75			
...	3	Messengers	6	18			
				93			
		Total ...	...	2,279	27,348		
			...	...	3,452		
			...	...	1,200		
...	...	Travelling Allowance	...			32,000	
...	...	Contingencies					
						65,600	
		Total ...	...	...	...	3,37,812	3,48,958
		Total, Imperial ...	...				
		F. FAMINE RELIEF AND INSURANCE.					
		34. PROTECTIVE WORKS—IRRIGATION.	...	...	...	64,000	
...	...	Total Grant for Works					
		Deduct items on which no charge for Establishment is admissible.	...	...	10,000	...	
		Compensation for land					4,000
		Grant for expenditure in the Project Divisions in which the cost of Establishment employed is debited to Irrigation	...	...	...	...	14,000
		Total, Deductions ...	...	...	...	...	50,000
		Net Grant ...	...	...	...	...	11,500
		Contribution to Provincial Funds at 23 per cent. on the Net Grant	...	...	...	...	

GOVERNMENT OF MADRAS.

PART IV—continued.

DETAIL OF THE BUDGET ESTIMATE OF ESTABLISHMENT CHARGES FOR THE YEAR 1883-84—*continued*.

Number. 1882-83.	Number. 1883-84.	Particulars.	Rate of Salary.	Budget Estimate for 1883-84. Per Mensem.	Per Annum.	Total.	Revised Estimate for 1882-83.
		F. FAMINE RELIEF AND INSURANCE—continued.	Rs.	Rs.	Rs.	Rs.	Rs.
		34. PROTECTIVE WORKS IRRIGATION—continued.					
		Establishment in the Project Divisions.					
...	4	Executive Engineers	550	2,220			
...	5	Assistant do.	350	1,750			
...	10	Upper Subordinates	*100	1,000			
...	16	Surveyors	*132½	2,120			
					85,080		
		Office Establishment.		7,090			
...	2	Draughtsmen, 1st Class	60	120			
...	2	Do. 2nd Class	42½	85			
...	1	Clerk, 4th Class, 2nd Grade	35	35			
...	1	Do. 5th Class, 1st Grade	17½	17½			
...	1	Messenger	7	7			
		Do.	6	6			
		Total ...	...	270½			
...	...	For four Project Divisions	...	1,082	12,984		
...	...	Travelling Allowance	...	...	12,000	1,12,000	60,108
...	...	Contingencies	...	...	1,936		
		Total ...	...	...	...	1,23,500	60,108
		PROVINCIAL.					
...	...	Grant for Works and Repairs	...	...	...	2,70,764	3,15,005
...	...	Share of the Public Works Establishment charges at 23 per cent. on the grant for Works and Repairs	...	...	...	62,275	72,852
...	...	Estimate of Direct Revenue	...	...	...	1,29,000	1,17,000
...	...	Share of the Public Works Establishment charges at 10 per cent. on Direct Revenue	...	...	...	12,900	11,700
		Total, Establishment Charges ...	...	...	...	75,175	84,552

* Average rates.

PART VII.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE ACCOUNTS OF IRRIGATION WORKS IN THE MADRAS PRESIDENCY FOR THE YEAR 1883-84.

None.

All suspense accounts are treated as Provincial.

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GOVERNMENT OF MADRAS.

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION WORKS IN THE MADRAS PRESIDENCY TO END OF THE YEAR 1883-84.

—	Direct Charges.	Indirect Charges. Capitalization of abatement of Land Revenue.	Exchange on Payments in England.	Leave and Pension Allowances.	Interest during Construction.	Total.	Grand Total.
1	2	3	4	5	6	7	8
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHEMBRAMBAKAM TANK.							
Actual outlay to end of 1881-82.	6,24,736	85,601	...	26,463	11,950	1,24,014	7,48,750
Probable outlay during 1882-83.	..	...	...	...	...	...	...
Proposed outlay during 1883-84.	...	...	...	...	...	...	...
Total ...	6,24,736	85,601	...	26,463	11,950	1,24,014	7,48,750
PELANDORAI ANICUT SYSTEM.							
Actual outlay to end of 1881-82.	3,31,426	20,004	...	12,904	29,004	61,912	3,93,338
Probable outlay during 1882-83.	24,007	...	...	629	...	629	24,636
Proposed outlay during 1883-84.	25,000	...	...	654	...	654	25,654
Total ...	80,433	20,004	...	14,187	29,004	63,195	4,43,628
PALAR ANICUT SYSTEM.							
Old outlay	13,19,498	15,085	...	57,093	...	72,178	13,91,676
Outlay against current sanctions.	4,12,336	255	...	19,560	...	19,815	4,32,151
Total actual outlay to end of 1881-82	17,31,834	15,340	...	76,653	...	91,993	18,23,827
				22	...	22	882
Probable outlay during 1882-83.	860	...	...	1,255	...	1,255	49,255
Proposed outlay during 1883-84.	48,000	...	...				
Total ...	17,80,694	15,340	...	77,930	...	93,270	18,73,964
Total, Imperial ...	24,85,863	1,20,945	...	1,18,580	40,954	2,80,479	27,66,342
PROVINCIAL.							
BUCKINGHAM CANAL.							
Actual outlay to end of 1881-82.	*	*	*	*	*	*	*
Probable outlay during 1882-83.	1,88,026	*	*	*	*	*	*
Proposed outlay during 1883-84.	1,96,500						
Total ...	...	...	...	...	...	...	...
MADRAS WATER SUPPLY AND IRRIGATION EXTENSION PROJECT.							
Outlay to end of 1881-82 ...	14,55,253	...	...	...	...	...	...
Probable outlay during 1882-83.	43,452	...	...	...	...	...	...
Proposed outlay during 1883-84.	38,000	...	...	...	...	...	...
Total ...	15,36,705	...	...	...	...	...	...

N.B.—(1) Leave and Pension Allowances have been calculated at 14½ per cent. on Establishment Charges.
(2) The Administrative Accounts for the Buckingham Canal and the Madras Water-supply and Irrigation Extension Project have not yet been prepared by the Examiner of Public Works Accounts.

GOVERNMENT OF MADRAS.

APPENDIX D.

ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES OF THE IRRIGATION BRANCH, PUBLIC WORKS DEPARTMENT, IN THE MADRAS PRESIDENCY FOR THE YEARS 1882-83 AND 1883-84.

RECEIPTS.

ACCOUNTS.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.
	Rs.	Rs.
To Balance at commencement of year	...	...
To Transfers of the Public Works Department—		
Buildings and Roads Branch	52,19,400	47,93,054
To Imperial Fund Receipts—		
G. Revenue from Productive Public Works.		
XXVIII—Irrigation and Navigation (Direct Receipts)	1,43,230	1,35,735
H. Receipts on account of Public Works not classed as Productive.		
XXXIII—Irrigation and Navigation	34,420	31,356
To Provincial Fund Receipts—		
H. Receipts on account of Public Works not classed as Productive.		
XXXIII—Irrigation and Navigation	1,29,000	1,29,000
Grand Total ...	55,26,050	50,89,145

CHARGES.

ACCOUNTS.	Budget Estimate, 1883-84.	Revised Estimate, 1882-83.
	Rs.	Rs.
By Transfers of the Public Works Department—		
Buildings and Roads Branch	3,06,650	2,96,091
By Imperial Fund Expenditure—		
F. Famine Relief and Insurance.		
34. Protective Works, Irrigation	2,00,000	63,670
G. Expenditure on Productive Public Works (Revenue Account).		
39. Irrigation and Navigation (working expenses)	12,09,600	11,60,834
H. Expenditure on Public Works not classed as Productive.		
49. Irrigation and Navigation (Expenditure in India)	19,59,800	20,77,711
By Provincial Fund Expenditure—		
H. Expenditure on Public Works not classed as Productive.		
49. Irrigation and Navigation	3,50,000	4,08,378
M. Expenditure on Productive Public Works, Capital Account.		
54. Irrigation and Navigation	15,00,000	10,82,461
By Balance at the end of year	...	...
Grand Total ...	55,26,050	50,89,145

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

MADRAS,
1883.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

Read—the following papers :—

From Colonel W. S. TREVOR, R.E., Secretary to the Government of India, Public Works Department (Account—Irrigation), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 16th June 1883, No. 78 A.I.

I am directed to acknowledge the receipt of your letter, No. 363 I., dated 1st May 1883, forwarding thirty printed copies of the Final Issue of the Budget Estimates of the Irrigation Branch, Madras, for the year 1883-84.

2. In reply, I am to invite your attention to the correspondence noted in the margin, in which it was stated that the Final Issue of the Budget Estimates should agree in every respect with the amounts passed by the Government of India in the Orders thereon. Several discrepancies have, however, been noticed in the Budget Estimates under review, and I am accordingly to request that they may be made to agree with the orders and resubmitted with as little delay as possible.

Telegram No. 67 A.I., dated 22nd June 1882.
Letter „ 117 A.I., „ 14th Aug. „
Telegram „ 56 A.I., „ 14th April 1883.

3. The following are the differences which need correction :—

PRODUCTIVE PUBLIC WORKS.

I. XXX. Portion of Land Revenue due to Irrigation (Pages 3 and 4).—The old maintenance charges saved have been included with the share of the revenue due to the projects noted in the margin, whereas they were excluded by the Government of India, as it was not then decided how they should be treated in the estimates and accounts of this department.

Pennér Anicut System.
Cauvery Delta do.
Srivaikuntham Anicut System.

II. G. 39. Irrigation and Navigation (Page 5).—Under I-B, Maintenance and Repairs, in column 5, "Budget Estimate, 1882-83," is entered Rs. 4,61,125 instead of Rs. 3,95,000, and against "Total," in the same column, Rs. 11,63,236 instead of 10,97,111.

III. Under "Total" on the same page as above against the item "Additional allotment provisionally allowed to stand pending further consideration" is entered Rs. 2,68,674, as the "Budget Estimate for 1883-84," column 3, instead of Rs. 2,63,161. The total of the column is, however, correctly entered at Rs. 27,09,600.

IV. M. 54. Irrigation and Navigation (Page 6).—The figures of the Revised Estimate for 1882-83 of the projects noted in the margin have been modified by the Government of Madras. This is inadmissible under the orders contained in Circular No. XVI P.W. of 3rd October 1882. The figures shown in the orders on the estimates are those which have been adopted by the Department of Finance in the general estimates of the Empire, and it is with those figures that the actual outlay incurred during the year is required to be compared in reviewing the accounts of the department. It is admitted that certain modifications of the figures accepted may become necessary after the issue of the orders of the Government of India; but such modifications cannot be allowed to affect figures passed as the Revised Estimate; they

Godávari Delta System.
Kistna do.
Sangam Anicut System.

should, however, be specially noticed in explaining differences between the Revised Estimate and the Actuals of the same year.

V. The following has been omitted on page 7 under the heading "G. Expenditure on Productive Public Works—Revenue Account";—"39. Irrigation and Navigation." And under "Grand Total" on the same page Rs. 22,09,600 is entered instead of 27,09,600 in column 6, "Budget Estimate, 1883-84."

VI. BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND (PAGE 7).—The entries under this head in the columns "Budget Estimate, 1883-84," and "Revised Estimate, 1882-83," *i.e.*, Rs. 19,300 and 1,567, respectively. These amounts were neither intimated in the Home Estimates received from the Secretary of State, nor were they entered in the orders of the Government of India.

VII. BUDGET ESTIMATE OF ESTABLISHMENT CHARGES (PAGE 20).—Details as shown in the margin, on which the contribution to Provincial Funds on account of Establishment Charges at 23 per cent. on the grant for Works and Repairs are necessary, and should be supplied in the present and future estimates. Similar details should be supplied to show the manner in which percentages on Revenue are arrived at.

	Rs.	Rs.
Grant for Works and Repairs ...	...	...
Deduct—(Items on which no charge for Establishment is admissible, *vide* Code XV, iv, 131)—		
Land		
House property		
&c., &c.		
	...	
Net ...		

VIII. BUDGET ESTIMATE OF EXPENDITURE ON TOOLS AND PLANT (PAGE 23).—A sum of Rs. 3,018 is entered against the Kurnool-Cuddapah Canal as the Budget Estimate for 1882-83, whereas no such provision was made. This should be omitted and the totals corrected accordingly; the grand total should also be altered from Rs. 1,05,814 to 1,02,796.

IRRIGATION AND NAVIGATION—AGRICULTURAL AND PROTECTIVE WORKS.

IX. WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT (PAGES 4 AND 6) AND AGRICULTURAL WORKS (PAGE 5).—The figures entered in column 3, "Budget Estimate, 1883-84," differ from the amounts passed by the Government of India.

X. FAMINE RELIEF AND INSURANCE. 34. PROTECTIVE WORKS, IRRIGATION, (PAGE 7).—The details in column "Revised Estimate, 1882-83," do not work up to the total shown in that column.

XI. BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND (PAGE 7).—No transactions have been shown under this head, while in the Home Estimates furnished by the Secretary of State the estimated outlay has been shown as follows:—

	Rs.
Revised Estimate, 1882-83	10,900
Budget do. 1883-84	18,500

These amounts were quoted in the foot note to the statement given in paragraph 21 of the orders of the Government of India on the Budget Estimates for 1883-84.

XII. BUDGET ESTIMATE OF ESTABLISHMENT CHARGES (PAGES 16, 17, AND 18).—Please see Item VII above.

The foregoing corrections must be carried out in full detail throughout the Budget Estimates.

4. The method of calculating the credit to be afforded to Provincial Funds on account of Establishment Charges, based on the figures of the Indirect Revenue due to Productive Public Works, seems to have been misunderstood, and, as the figures stand in the Budget Estimate, it appears to have no practical advantages. In the opinion of the Government of India it appears simpler to calculate the quota payable for Establishment by Imperial Funds for estimate purposes on the estimated figures, and for actuals on the actuals or approximate actuals as shown in the Finance and Administrative Accounts. Any over or under Estimate of Revenue will rectify itself on the actuals being known. The ultimate result over a series of years

will be the same, and it is clear that it would be more accurate to allow a year of large revenue to bear, as far as possible, its full charge than to place a portion of those charges on a year in which the return is less, or *vice versâ*. I am accordingly to inquire whether this proposal, which is in accordance with the procedure followed throughout the rest of India, will meet the views of the Government of Madras.

5. The transfer of Rs. 11,500 from the allotment provisionally allowed to stand in the Budget Estimate for 1883-84 on account of Establishment to Special Tools and Plant, applied for in your letter under reply, is sanctioned. In communicating this sanction I am to say that the Government of India is of opinion that in the case of Tools and Plant for works classed as Productive and Protective, for which items of Special Plant have to be supplied, it would be more satisfactory to treat all the Tools and Plant supplied to such projects as special, and charge the actual cost thereof to the projects concerned, and abolish the present percentage allowed for Tools and Plant altogether. The projects will thus bear the actual charge instead of the present charge of 1½ per cent. on the outlay on Works and Repairs *plus* the charge for Special Tools and Plant. An expression of the opinion of the Government of Madras on this proposal is solicited.

No. 75 I.

Note by the Acting Chief Engineer for Irrigation.

The accompanying Budget Estimates for 1883-84 have been duly corrected with reference to the remarks contained in the foregoing letter, No. 78 A.I., dated 16th June 1883, from the Government of India, and the following explanations are furnished with regard to certain points which require notice.

2. (*Paragraph* 3, *Clause I.*)—In the absence of any remark, in the Resolution of the Government of India on the Preliminary Issue of the Budget Estimates, as to the cause of the omission of the old maintenance charges from the Estimate of Revenue adopted by them, those charges were included in the Estimate of Revenue, in conformity with Proceedings, Madras Government, No. 440 I., dated 13th July 1881. The Government of India have, however, suggested in their letter, No. 68 I.,* dated 17th May 1883, that the old maintenance charges should be deducted from the gross expenditure on Productive Public Works, Revenue Account, a corresponding amount being shown as expenditure under Works for which neither Capital nor Revenue Accounts are kept. This procedure has been agreed to, as the net results will not be affected. Should the Budget Estimates be prepared on the same principle it would involve a reduction of the current year's grant under Productive Public Works, Revenue Account, and a corresponding increase in the grant under Irrigation and Navigation Works for which neither Capital nor Revenue Accounts are kept. The necessity for these modifications in the grants will be obviated if the Government of India were to agree to the deduction from the gross revenue of the entire system of the *net* instead of the *gross* revenue due to the old works in all future estimates and accounts. If this suggestion is approved, it will materially affect the calculation of Establishment Charges in the accounts for 1882-83, which are to be closed on the 15th of this month. It is therefore necessary that the Government of India should be requested to wire their orders on this subject. If the proposal is not approved by the Government of India, an application for the necessary modifications of budget grants under the heads above referred to will be submitted for sanction.

* Proceedings, Madras Government, No. 478 I., of 16th June 1883.

3. (*Paragraph* 3, *Clause VI.*)—The Budget Estimate for 1883-84 of Expenditure in England on Productive Public Works, Capital Account, comprises the estimate of English stores, amounting to Rs. 16,100, forwarded to the Director-General of Stores with Proceedings, Madras Government, No. 2174 W., dated 23rd August 1882, the classification of which was subsequently corrected in Proceedings, Madras Government, No. 840 I., dated 20th October 1882, and the estimated cost, Rs. 3,200, for a

8-H.P. engine for the Godávari Delta, which was included in the annual indent forwarded to the Home Government with Proceedings, Madras Government, No. 84 W. dated 10th January 1883. The Revised Estimate of Expenditure in England for 1882-83 represents the amount allotted in G.O., No. 702 I., dated 6th September 1882, for a centrifugal pump and leather belting required for the Sangam Anicut Project Works. As the Government of India state that these amounts have not been included in the Home Estimates furnished by the Secretary of State, the amounts have been shown in the Budget Estimate under Expenditure in India, but the cause of the omission in the Home Estimates is not known. The payments in England for the machinery indented for will be met by reappropriations in the course of the year.

4. (*Paragraph* 3, *Clause IX.*)—The difference referred to by the Government of India is the additional grant of Rs. 1½ lakhs sanctioned by them in their letter, No. 40 I.,* dated 26th January 1883, for bringing Minor Irrigation Works to a standard of efficiency. This assignment should have been included under Irrigation and Navigation Works for which neither Capital nor Revenue Accounts are kept, and not under Agricultural Works, as shown in the Budget Orders. The Budget Estimates, Final Issue, which included the amount under the correct head, have accordingly been altered to agree with the Budget Orders, and it is therefore necessary that the sanction of the Government of India should be obtained to the transfer of Rs. 1½ lakhs as shown in the margin from "Agricultural Works" to "Irrigation and Navigation Works for which neither Capital nor Revenue Accounts are kept."

* Proceedings, Madras Government, No. 143 I., dated 12th February 1883.

	Rs.
Works	82,000
Establishment	65,600
Tools and Plant	2,400
Total ...	1,50,000

5. (*Paragraph* 3, *Clause XI.*)—The Home Estimates for Irrigation and Navigation and Agricultural Works for 1882-83 and 1883-84, amounting to Rs. 10,900 and Rs. 18,500, respectively, have now been included in the Budget Estimates.

It is not known, however, for what purpose the amounts were intended, but it is probable that they represent the cost of the machinery required for Productive Public Works. It is suggested that the Government of India may be requested to furnish a statement showing the particulars of these amounts. On receipt of this statement a redistribution of the reduced grant for Expenditure in India under Irrigation and Navigation and Agricultural Works can be made.

6. (*Paragraph* 4).—It will be seen from paragraph 8 of the note printed in Proceedings, Madras Government, No. 362 I., dated 1st May 1883, that the instructions contained in paragraph 3 (3) of the Government of India letter, No. 117 A.I.,* dated 14th August 1882, regarding the method of calculating the Establishment Charges on the Indirect Revenue due to Productive Public Works, have not been misunderstood. The Indirect Revenue due to Productive Public Works in this Presidency represents the ascertained demand for the Fasli year, which closes three months after the official year, and not the actual collections of revenue during the official year, as it appears to be in other parts of India. As it was impracticable to obtain from the Revenue Department the revenue figures by 15th July (the date fixed for closing the Public Works Accounts), it was proposed to adopt the revenue figures of the previous year for the purpose of calculating the Establishment Charges, and consequently, as the actuals of the year were not available, the Budget Estimate of those charges for 1883-84 was calculated on the estimated revenue for the previous year. But, as special arrangements have since been made by Mr. Wilson to furnish this office with revenue figures earlier than usual, the proposal now made by the Government of India, by which the Estimates or Actuals of the Establishment Charges for any year should be based on the Estimates or Actuals of Indirect Revenue of that year, may be adopted.

* Proceedings, Madras Government, No. 700 I., of 6th September 1882.

7. (*Paragraph* 5).—The proposal made by the Government of India regarding Tools and Plant charges is the same as that suggested by Colonel Mullins, R.E., in

paragraph 3 of his note printed in Proceedings, Madras Government, No. 571 I., dated 5th September 1881, in the case of the Sangam Anicut Project. Although it was considered essential that the charges to this project for Tools and Plant should represent the actual cost, the proposal was not sanctioned by Government, as it was not then deemed desirable to except this project from the operation of the existing rules, until some arrangement for an equitable distribution of the charges had been approved by the Government of India. The rate of the percentage charge for General Tools and Plant was subsequently reduced from 2½ to 1½ per cent. The charges for Tools and Plant on account of Productive and Protective Public Works, as well as for the Buckingham Canal, which forms a division by itself, should, it is thought, represent the actual cost instead of the percentage charge, the distribution of the charges between Capital and Revenue being determined according to the object for which the articles are obtained. But as this arrangement would, under the existing rules, affect the charge to Provincial Funds for General Tools and Plant, it is suggested that the opinion of the Chief Engineer, Public Works Department, and of the Examiner of Public Works Accounts should be obtained on the subject.

Kurnool, 12th July 1883.

(Signed) J. O. HASTED, Colonel, R.E.,
Ag. Chief Engineer for Irrigation.

To the Ag. Joint Secretary to Government, P. W. D., Irrigation Branch.

Order—dated 23rd July 1883, No. 585 I., Public Works.

The abstracts of the Budget Estimates, together with Parts I, IV, VII, and the Appendices, as corrected by the Chief Engineer for Irrigation, will be reprinted and submitted to the Government of India, the other parts not being required by them as laid down in their Circular No. 56 P.W.,* dated 15th July 1879.

* Proceedings, Madras Government, No. 2310 W., of 10th September 1879.

(2.) The method of calculating the Establishment Charges on Indirect Revenue due to Productive Public Works, as suggested by the Government of India in paragraph 4 of their letter read above, being simpler than the present arrangement, will be adopted in all future estimates and accounts.

(3.) The Chief Engineer, Public Works Department, and the Examiner of Public Works Accounts will report on the proposal to debit to Productive and Protective Public Works, and to the Buckingham Canal, the actual charges incurred on Tools and Plant instead of the percentages charges.

(4.) The Government of India will be addressed on the points adverted to by the Acting Chief Engineer for Irrigation in paragraphs 2 to 5 of the foregoing note.

(Here enter No. 586 I., dated 23rd July 1883.)

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Ag. Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

To the Chief Engineer, Public Works Department.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.
" Superintending Engineers.
" Revenue Department.
" Board of Revenue.
To all Collectors.
To the Financial Department.
" Accountant-General.
" Director of Revenue Settlement and Agriculture.
" General Superintendent, Public Works Stores.

Exd. A. F. Goodall.

Spare Copies

IRRIGATION.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated July, 23rd.

Recd. *Encl.*

G.O., 23rd July 1883, No. 585 I.

JULY.

Irrigation Budget Estimates

Certain parts of the — for 1883-84, ordered to be forwarded to the Government of India, duly corrected with reference to their instructions.

(1)

All communications should be addressed to the Secretary.

No. 57. Ag.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General

To The Secretary
to the Government of Madras,
Public works Department.

Fort William, 19th January

Sir,

In reply to your letter no 227 W dated 27th ultimo, I am directed to state that the Government of India is pleased to approve of the suggestion that the present rate of contribution of one per cent for the use of Provincial tools and plant be given a further trial, and the results reported after the accounts for 1885/86 have been closed —

I have the honor to be,
Sir,
Your most obedt Servant
Alg Baybie Major R.E.
Under Secy to Govt of India

WNS.

Rec'd 1452.

Nil 226/227 Wdy 27-1-86

" 108 Wdy 12-1-86

" 2508/2509 Wdy 10-10-84

" 2008 Wdy 15-8-84

" 2007 Wdy 15-8-84

" 752 Wdy 22-3-82

" 751 Wdy 22-3-82

" 2007 Wdy 15-8-84

" 696 Jdy 28-8-83

" 695 Jdy 28-8-83

" 585 Jdy 23-7-83

Exd 24/3/86

21 FEB 86
PUBLIC DEPARTMENT

Encl
1 cut

No. 574 Wdy Feby 26. 1886.

A

Communicated,
Communicated with advertence to
GO. Nos. 226/227 W. dy 27th
January 1886, to the
Examiner P.W. Accounts,
who will submit the
required report after
the accounts of 1885-86
have been closed.

Wdy
25/2/86

25/2

Exd 9/3/86

1452

Govt. of 1886 Madras.

PUBLIC WORKS.

Date 26 Feby 5744

Provincial Tools & Plant

Letter from the Govt of India approving the suggestion that the present rate of contribution one per cent for the use of —— be given a further trial, requiring that the results may be reported after the accounts for 1885-86 have been closed, Commd [illegible] for the accounts

40/2