

Accounts.

No. 2257 M. N.
Government of India.
Military Department.
Simla, 31st October 1887.

3065
1887

No. 920G.

Simla, October 14, 1887.

Note by MAJOR A. G. BEGGIE, R.E., Officiating Accountant General, Public Works Department.

MILITARY WORKS IN MADRAS.
Annual Finance Accounts for 1886-87.

This note deals with the Revenue and Expenditure under the head Military Works in Madras during 1886-87.

2. The actuals are compared in the following abstract with those of 1885-86 and with the Budget and Revised Estimates of the year:—

Major Heads.	Fund.	1885-86.	1886-87.		
		Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.	Rs.
<i>Revenue.</i>					
XXXI.—Military Works ...	Imperial	25,881	30,000	16,000	23,984
<i>Expenditure.</i>					
44.—Military Works ...	Ditto	4,45,009	6,44,400	6,23,400	5,67,207

3. *Revenue.*—The Revenue of the year is less than that of 1885-86 by Rs. 1,897; the decrease being attributed to a falling off in the receipts from quarters built for Officers.

4. The Revised Estimate provided for Rs. 14,000 less than the Budget Estimate, as it was supposed that the realizations from rents of buildings would not nearly come up to original expectation. The actual Revenue, however, proves that this supposition was not altogether correct, the realizations of the year having exceeded the Revised Estimate by Rs. 7,984.

5. *Expenditure.*—Compared with that of 1885-86, the expenditure shews an increase of Rs. 1,22,198, which occurs principally under Repairs, and is attributable to the general restriction of expenditure during the former year.

6. The Revised Estimate of expenditure was accepted by the Government of India for Rs. 21,000 less than the Budget Estimate; the reduced grant being mainly attributable to the Madras Government having, during the course of the year, surrendered the grants for the following works and to the transfer of Rs. 2,000 to provide for expenditure in England on Iron girders for re-roofing a mess-house at Fort St. George.

I.—Fortified post at Agram, Rs 1,880.

II.—Improvements to old barracks, St. Thomas' Mount, Rs. 8,870.

7. There has been a lapse of Rs. 56,193 on the Revised Estimate which occurs partly under all departmental heads, but principally under Original Works, on the grant for which the lapse has been of Rs. 39,493. The following are the most important items of short outlay which are reported to be due to late receipt of sanction to start work:—

I.—Converting A block family quarters at Fort St. George into Royal Artillery single-men's barracks and providing a cook-house—lapse Rs. 11,205.

II.—Converting the racquet court at Fort St. George into a gymnasium—lapse Rs. 4,720.

COMPARISON OF OUTLAY UNDER DEPARTMENTAL HEADS.

8. In the following table the expenditure is shewn, under departmental heads, in comparison with that of the previous year and with the Budget and Revised Estimates:—

	1885-86.		1886-87.	
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.
Original works	1,85,232	2,08,035	1,85,200	1,45,707
Repairs	1,73,187	3,10,465	3,17,700	3,11,795
Establishment	83,263	1,20,700	1,17,500	1,06,754
Tools and Plant	3,563	5,200	5,000	4,589
Profit and Loss	...	...	...	...
Suspense	...	...	...	...
Total Imperial Military ...	4,45,215	6,44,400	6,25,400	5,68,845
Deduct Expenditure in England ...	236	...	2,000	1,638
Net Expenditure in India ...	4,45,009	6,44,400	6,23,400	5,67,207

9. The lapse under Original Works is due to short outlay on the works noted in paragraph 7 above, and to several smaller lapses on individual works: the causes generally assigned for these being shortcomings on the part of contractors and the late dates on which grants were sanctioned.

10. The lapse of Rs. 5,905 under Repairs represents but 1·8 per cent. of the grant for this head.

11. The irregularities both with regard to estimates and appropriations are unimportant.

12. The charges for Establishment and Tools and Plant have been made at 23 and 1 per cent. respectively on the outlay on works and repairs. To the short outlay noted in paragraphs 9 and 10 is therefore due the lapses of Rs. 10,746 and 411 on the provision in the Revised Estimate for these heads.

SUBSIDIARY ACCOUNTS.

13. *Capital and Revenue Accounts of Officers' Quarters.*—The following table sets forth the financial results of these quarters:—

	Actual outlay (charges for construction plus a percentage for Establishment, and Tools and Plant).	Revenue Receipts.	Revenue Charges.	Difference between Revenue Receipts and Revenue Charges.	Interest at 4 per cent. on Capital outlay to end of previous year plus half the outlay of the year.
	Rs.	Rs.	Rs.	Rs.	Rs.
To end of previous year ...	8,42,629	89,896	44,105	45,791	33,699
During year ...	561	12,636	8,880	3,756	33,713
To end of year ...	8,43,190	1,02,532	52,985	49,547	67,417

From the above it appears that the buildings have yielded a revenue Rs. 3,756 only or a return of about 5 per cent. on the Capital outlay. The unsatisfactory result is ascribed to the fact that certain quarters were rented throughout the year and to the large amount spent on repairs and maintenance.

A. G. BEGBIE, Major, R.E.,
Offg. Accountant General.

To
The Military Department.

Copy of the above forwarded to
the Secretary to the Government of Madras
Public Works Department, for the information
of His Excellency the Governor-in-Council
By order,

J. E. Broadbent Major
Asstt Secy. to the Govt. of India

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