

- (1) பக்கங்களின் எண்ணிக்கை 34
(2) புதுக்கித் திருப்பிய நாள் 8/88
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 19/8

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>2270 W</u>	அச்சகம் பலவகை
நாள் :	<u>15. 9. 1884</u>	<u>198</u>

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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15TH SEPTEMBER 1884, No. 2270 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From Captain W. L. C. BADDELEY, R.E., General Superintendent, Public Works Stores, to the Secretary to Government, Public Works Department, dated Madras, 19th August 1884, No. 635 S.

With reference to paragraph 4, G.O., dated 1st August 1884, No. 1876 W., Public Works, I have the honor to state that, considering the increase in the expenditure on works by the Public Works Department, it is not advisable to attempt to reduce the stock of Public Works Stores below its present value.

2. It is impossible for officers to frame any reliable estimate of their requirements for more than a short period, and on new works being undertaken stores are sure to be required which cannot be obtained as economically in the market as from the Public Works Stores, and in the majority of cases there is no time for an indent to be sent to the Secretary of State. Special indents are also objectionable, while the sale by auction of a large quantity of serviceable stores of better quality than can be bought in the market, at one-sixth or one-eighth their value, and for which demands arise when least expected is much to be deprecated; the establishment of the Public Works Stores can look after the present stock as easily as if it was reduced to Rs. 1,50,000.

Office note from the Superintending Engineer, V Circle, dated 29th August 1884, No. 2083.

ORDER—dated 15th September 1884, No. 2270 W., Public Works.

The Government resolve to fix Rs. 1,50,000 as the approximate limit up to which reserve stock may be maintained in the Public Works Stores division. It must be understood that the reduction of the value of stores to that limit is to be effected only by the disposal of the surplus as occasion offers and without loss to the State.

(True Extract.)

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

To the Superintending Engineer, V Circle.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of (1884) Madras.

PUBLIC WORKS.

Dated September, 15th.

Recd.

Encl.

G.O., 15th Sept. 1884, No. 2270 W.

SEPTEMBER.

Reserve Stock

Limit up to which — may be maintained
in the Public Works Stores division fixed
at Rs. 1,50,000.

Annexure to G.O., No. 1876 W., dated 1st August 1884.

EXTRACT paragraph 19 of the Examiner's "Review of the statements analysing the several
suspense balances at the end of the year 1882-83."

19. Value of materials charged to works, but remaining unexpended at end of the year.—The
value aggregates Rs. 6,95,963, the bulk of which is thus made up:—

A. VIZAGAPATAM DIVISION.

RS.

- | | |
|--|-------|
| I. Constructing new Pottinghy ghât (chiefly dynamite and other blast-
ing materials and metal) | 7,364 |
| Materials counted and found correct. | |
| II. The balance Rs. 2,744 is the value of sundry items of building
materials at site of different works. All counted and found correct. | |

B. GODAVARI CENTRAL DIVISION.

The sum of Rs. 5,234 is made up of the value of sundry items of
building materials at site of various works. Executive Engineer
reports that the materials at site are measured up monthly.

C. GODAVARI EASTERN DIVISION.

- | | |
|---|-------|
| I. Constructing lock at Thallaravoo (chiefly building stone, concrete,
and lime) | 4,963 |
| Materials counted. | |
| II. Constructing police headquarter office at Rajahmundry (chiefly
teakwood, building stone and lime) | 3,571 |
| Materials counted in February 1883. | |
| III. Constructing taluk cutcherry at Bhadrâchalam | 2,150 |
| Materials counted. | |
| IV. The remaining balance is made up of sundry items of building
materials at site of various works. Almost all the materials were
counted. | |

D. GODAVARI WESTERN DIVISION.

- | | |
|--|-------|
| I. Constructing Vissakodu lock (chiefly building stone, lime, &c.) ... | 5,633 |
| II. The balance is made up of building materials at site of various works.
The materials were counted in each case and found correct. | |

E. GUDIVADA DIVISION.

- | | |
|--|-------|
| I. Constructing Polraz canal head lock (chiefly stone, lime, &c.) ... | 5,969 |
| II. The balance is made up of sundry items at site of various works.
Materials counted. | |

F. KISTNA EASTERN DIVISION.

- | | |
|--|-------|
| I. Constructing Kasarapalli aqueduct (chiefly bricks, stone and lime). ... | 6,222 |
| Materials counted and found correct. | |
| II. The remaining balance is made up of sundry items at site of vari-
ous works. All counted and found correct. | |

G. KISTNA WESTERN DIVISION.

- | | |
|---|-------|
| I. Constructing Karanchedu aqueduct (chiefly stone and lime) ... | 6,495 |
| II. Do. bridge over Commanur canal (as above) ... | 2,888 |
| III. Do. district munsif's court at Bâpatla (chiefly teakwood and
house fittings) | 5,633 |
| IV. Do. divisional office at Duggirala (chiefly teakwood) ... | 4,717 |
| V. The balance is made up of sundry items at site of various works.
Materials all counted. | |

H. NELLORE DIVISION.

I. District Munsif's Court at Kavali (chiefly teakwood and house fittings) ...	5,332
II. The balance is made up of small sums for various works. Materials counted and found correct.	

I. SANGAM PROJECT DIVISION.

I. Constructing an anicut at Sangam (bricks, stone, timber and metals) ...	23,817
The Executive Engineer states that he has not found it possible to measure all the materials, but he is satisfied that all is correct.	
II. Kanigiri canal, constructing head-sluice (chiefly bricks and stone)	3,005
III. Do. reservoir, earthwork, revetment (chiefly roughstone and timber) ...	12,229
IV. Do. constructing surplus weir (chiefly large stone and bricks.)	11,227
V. Eastern channel, constructing head-sluice (as above) ...	5,409
VI. Feeder to supply southern and central channel, constructing head-sluice (as above) ...	3,295
Materials have been counted and measured as far as possible and found correct.	
The balance is made up of miscellaneous items at site of various works.	

J. BELLARY DIVISION.

I. Improvements to Bookapatam tank weir (chiefly bricks and stone and three Archimedian screws) ...	3,303
II. Constructing stables for one field battery (timber and stone) ...	7,362
Timber inspected by Executive Engineer.	
Other materials counted and found correct.	

K. CUDDAPAH DIVISION.

I. Kondur anicut ...	2,884
The materials comprise bricks, broken metal, sand, and gravel.	
On count being taken after the heavy rains of November 1882 it was found that materials to the value of Rs. 729 were washed away. The circumstances were reported to Superintending Engineer. Orders received to charge the loss to the work.	

L. NILGIRI DIVISION.

I. Constructing cinchona buildings at Naduvatom (chiefly building materials, metals and house fittings) ...	9,682
II. Providing kitchen ranges for married quarters at Wellington (120 iron stoves) ...	6,200
III. Combined post and telegraph offices, Ootacamund (chiefly teakwood, shingles, &c.) ...	10,451
IV. Bazaar drainage, Ootacamund (drain stores) ...	19,262
V. Constructing barracks for part of Company of Sappers on Stonehouse Hill (teakwood, house fittings and corrugated iron sheets) ...	4,880
V. Additions and alterations to Government offices, Stonehouse (teakwood and house fittings) ...	5,386
VI. Constructing clerks' quarters on Stonehouse (chiefly teakwood) ...	5,259
VII. Constructing Government House (teakwood and house-fittings) ...	6,730
Some of the materials were checked, measured, and found correct; all were not counted.	

M. COIMBATORE DIVISION.

I. Additions to Collector's cutcherry, Mangalore (chiefly house-fittings)	4,434
II. District munsif's court at Puttur (timber, stone and lime) ...	2,900
III. Constructing barracks for a detachment of British infantry at Malapuram (chiefly tiles, stone, and asphalt) ...	9,101
Materials counted and found correct.	

N. NORTH ARCOT DIVISION.

I. Jail superintendent's quarters at Vellore (chiefly teakwood and bricks) ...	7,000
II. Taluk cutcherry at Wálájápet (timber, metals and building materials) ...	7,332
III. High school at Chittoor (teakwood, bricks, &c.) ...	6,943
Materials counted and found correct.	

O. SOUTH ARCOT DIVISION.

I. Lengthening Pelandorai anicut (chiefly roughstone and firewood)	3,914
II. Second-class taluk cutcherry at Tiruvádi (chiefly teakwood) ...	2,709
The balance is made up of sundry materials at site of various works. Executive Engineer has not reported whether the materials were counted.	

P. CHINGLEPUT DIVISION.

I. Pattara Peramatar tank, reconstructing a sluice (brick) ...	3,717
II. Boosikal weir (nine swing shutters and sundry materials) ...	2,454
III. Kotangal weir (sixteen swing shutters and sundries) ...	3,989
IV. New Royal Artillery barracks, Mount (chiefly teakwood work and house fittings) ...	8,652
Materials counted.	

Q. BUCKINGHAM CANAL DIVISION.

I. Constructing lock at the head of junction canal on the left bank of the Adyar river (chiefly teakwood, Portland cement, jelly for concrete and stone) ...	9,371
II. Improving the canal from Pennér to Kistna frontier (chiefly laterite stone, and house fittings) ...	4,159
III. Improvements to Madras basin (Portland cement) ...	10,533
The Executive Engineer has not reported whether materials were counted or not.	

R. PRESIDENCY AND BANGALORE DIVISIONS.

I. Grand arsenal, renewing a portion of the roof (teakwood and cement) ...	3,000
II. Widening the promenade between the Napier bridge and Triplacane creek (rough granite stone) ...	5,500
III. Constructing composition mills in the gunpowder manufactory (chiefly teak timber) ...	6,895
Materials counted.	

S. TRICHINOPOLY DIVISION.

I. Reconstructing head-sluice for Marudur Natvoical (brick and stone)	2,872
II. Constructing district munsif's court-house at Kulitalai (chiefly teakwood) ...	4,519
III. Constructing taluk cutcherry at Perambalur (chiefly teakwood) ...	5,352
IV. Constructing district munsif's court at Ariyalur (chiefly teakwood)	4,021
Materials counted.	

T. TANJORE DIVISION.

I. Providing screw shutters to Upper Coleroon anicut under-sluices (teakwood and teak screw shutters) ...	8,824
II. Constructing district jail at Tanjore (chiefly metal, limestone and firewood) ...	10,639
III. Constructing district munsif's court at Triviár (teak logs and bricks)	2,933
IV. Divisional office, Tanjore (chiefly teakwood) ...	2,377
V. Constructing Tanjore palace (teakwood, nut reepers, &c.) ...	7,164
The Executive Engineer has not reported whether materials were counted or not.	

U. NEGAPATAM DIVISION.

I. Made up entirely of small sums on different works. Materials counted. RS.

V. MADURA DIVISION.

I. Constructing sub-magistrate's cutcherry at Tiruvadanai (chiefly teakwood) ... 2,620
 II. Cumbum-Gúdalúr road (chiefly stone) ... 4,083
 Materials counted, except item II, which is under the charge of Local Fund officers.

W. TINNEVELLY DIVISION.

I. District jail at Palameottah (teakwood, metals and limestone) ... 2,247
 II. Constructing north main channel (bricks and stone) ... 3,474
 Materials counted.

X. CAUVERY AND VENNÁR REGULATOR DIVISION.

I. Cauvery head-sluice (rough and cut stone, bricks, lime, &c.) ... 11,838
 Materials counted.

Y. CONSULTING ARCHITECT.

I. Post office, Madras (teakwood, bricks, tiles, stone, metals, &c.) ... 22,345
 II. Telegraph office (as above) ... 8,568
 III. Addition to Government Central Museum (teakwood and zinc roofing) ... 5,211
 IV. Record-room and verandah to Examiner's office (rolled iron girders, cast-iron column, plate, glass, &c.) ... 4,174
 V. Ameer Mahal (teakwood, roller, iron joists and burnt shell) ... 5,695
 Materials not fully counted.

Z. MADRAS HARBOUR WORKS.

Eight-hundred concrete blocks to be used on the piers ... 1,51,178

1st AUGUST 1884, No. 1877 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, 2nd June 1884, No. 156 A.G.

Suspense Balances of the General Branch of the Public Works Department at the close of the Year 1882-83.

Read—the following:—

Note by Lieut.-Col. A. J. FILGATE, R.E., Accountant-General, Public Works Department, dated 7th April 1884, No. 180 G.

In the following tables, the balances of the various suspense accounts are exhibited by Funds and Provinces, and compared with the closing balances for the year 1881-82:—

GENERAL ABSTRACT

				Imperial.	Provincial.	Local.	Total.
				RS.	RS.	RS.	RS.
Stock purchases and sales—							
Balance on 1st April 1882...	{ Dr. ...	33,230	47,557	...	80,787		
	{ Cr. ...	3,568	40,266	...	43,834		
" " 1883...	{ Dr. ...	21,297	59,542	...	80,839		
	{ Cr. ...	24,751	61,953	...	86,704		
Increase or decrease ...	{ Dr. ...	— 11,933	+ 11,985	...	+ 52		
	{ Cr. ...	+ 21,183	+ 21,687	...	+ 42,870		
Stock—							
Balance on 1st April 1882		20,48,683	17,13,491	...	37,62,174		
" " 1883		19,61,759	15,18,367	...	34,80,126		
Increase or decrease ...		— 86,924	— 1,95,124	...	— 2,82,048		
Miscellaneous advances—							
Balance on 1st April 1882		83,870	2,47,288	...	3,31,158		
" " 1883		1,03,121	4,77,445	6,102	5,86,668		
Increase or decrease ...		+ 19,251	+ 2,30,157	+ 6,102	+ 2,55,510		
London invoices—							
Balance on 1st April 1882		+ 43,022	+ 37,726	...	+ 80,748		
" " 1883		— 2,115	+ 7,864	...	+ 5,749		
Increase or decrease ...		— 45,137	— 29,862	...	— 74,999		
London stores—							
Balance on 1st April 1882		+ 1,494	+ 15,852	...	+ 17,346		
" " 1883		+ 2,724	+ 8,866	...	+ 11,590		
Increase or decrease ...		+ 1,230	— 6,986	...	— 5,756		
Deposits—							
Balance on 1st April 1882		3,45,789	7,61,343	...	11,07,132		
" " 1883		2,14,540	8,24,805	19,563	10,58,908		
Increase or decrease ...		— 1,31,249	+ 63,462	+ 19,563	— 48,224		
Tuccavee advances—							
Balance on 1st April 1882		...	3,210	...	3,210		
" " 1883		...	1,368	...	1,368		
Increase or decrease ...		...	— 1,842	...	— 1,842		
Barrack supplies—							
Balance on 1st April 1882		110	...	...	110		
" " 1883		...	3,673	...	3,673		
Increase or decrease ...		— 110	+ 3,673	...	+ 2,563		

2. *Stock purchases and sales.*—The net balance of this account at the end of the year is a credit of Rs. 5,865, made up of :—

							RS.
Total outstanding debits	...	...	...	...	...	...	80,839
Total outstanding credits	...	...	...	...	...	...	86,704

3. The principal items working up to the figures shown above are the following:—

Provinces.					Imperial.	Provincial.	Total.
					RS.	RS.	RS.
Madras	...	...	...	...	Dr. ...	13,402	13,402
					Cr. ...	18,891	32,134
Assam	...	...	...	...	Dr. ...	8,055	8,055
					Cr. ...	...	...
Central Provinces	...	...	...	...	Dr. ...	17	17
					Cr. ...	6,052	6,052
Bengal	...	...	...	...	Dr. ...	35,958	35,958
					Cr. ...	36,950	36,950
Military Works	...	...	...	...	Dr. ...	19,832	19,832
					Cr. ...	2,272	2,272
Central India	...	...	...	...	Dr. ...	...	...
					Cr. ...	7,179	7,179

4. The balances shown against Madras represent ordinary outstandings which have since been nearly all adjusted. In Assam the debit balance of Rs. 8,055 represents chiefly advances for the purchase of materials. In the case of Central India, Central Provinces and the Military Works Department, the closing balances are the usual outstandings on account of sums due for stock sold or for purchases not paid for. It has been explained that many of these outstandings have since been adjusted: the remaining items do not appear to call for any special notice. The credit balance in Bengal occurs chiefly in the 1st and 2nd Calcutta divisions, the Calcutta workshops and the Bhagulpore division; and is due to advances received on account of materials not supplied and to the purchase of materials which were not paid for during the year. The debit balance is made up chiefly of an item of Rs. 41,477 representing the value of limestone received from Assam; it is known that this item has since been adjusted.

5. *Stock*.—The stock transactions during the year result in a net decrease of Rs. 2,82,048 made up as follows:—

	Imperial.	Provincial.	Net Total.
	RS.	RS.	RS.
Bombay	— 4,088	+ 4,398	+ 310
Bengal	...	+ 39,667	+ 39,667
Central India	+ 14,142	...	+ 14,142
Coorg	+ 272	...	+ 272
Assam	...	+ 12,340	+ 12,340
Total Increase	...	...	+ 66,731
Madras	+ 38,882	— 1,50,655	— 1,11,773
North-Western Provinces and Oudh	...	— 29,854	— 29,854
Military Works	— 89,208	...	— 89,208
Central Provinces	— 13,533	+ 1,008	— 12,525
British Burmah	...	— 50,078	— 50,078
Punjab	...	— 21,950	— 21,950
Biluchistan	— 25,940	...	— 25,940
Rajputana	— 3,057	...	— 3,057
Hyderabad	— 4,394	...	— 4,394
Total Decrease	...	...	— 3,48,779
Net Decrease	...	...	— 2,82,048

6. It will be observed from the above table that the chief items of increase occur in the Provinces of Bengal, Central India and Assam.

In Bengal the increase is attributed to outstanding balances of extensive manufacturing operations in the 1st Calcutta and Darjeeling divisions, and to the collection of metal for works contemplated before the close of the year, but not undertaken for want of sanction. It is stated that the balances at debit of the manufacturing accounts are fairly represented by the value of the anticipated outturn. In Central India the increase occurs partly under Reserve and partly under Special Stock obtained for works which have not been specified. The reserve limit for the Administration has, however, not been exceeded. In the case of Assam the increase is said to have been necessitated by requirements for buildings at Kohima.

7. In the remaining provinces a decrease has taken place in the Stock balance to the extent of Rs. 3,48,779; but, notwithstanding this fact, the reserve stock in Madras, Biluchistan and the Military Works Department is in excess of the sanctioned reserve limit. The following table shows to what extent the reserve limit has in each case been exceeded:—

	Sanctioned reserve limit.	Value of reserve stock.	Excess.
	RS.	RS.	RS.
Madras	1,52,400	4,94,189	3,41,789
Biluchistan	62,000	1,31,210	69,210
Military Works	7,65,163	8,45,805	80,642

8. In Bombay and the North-Western Provinces and Oudh the sanctioned reserve limit has not been quoted. The excess already pointed out in the case of Madras is almost wholly represented by the Stock balance in the Presidency Stores division, for which no reserve limit has been fixed. Although the balance of this division must necessarily be a fluctuating one, it would perhaps be useful for purposes of comparison and check to fix an approximate limit up to which stock could be maintained. In Biluchistan the greater portion of the stock balance falls under the sub-head Building Materials: a large quantity of such material will, it is said, be used up on the new barracks at Quetta with the anticipated effect of bringing down the present stock balance within the sanctioned reserve limit. In the case of the Military Works Department the excess over the reserve limit is due to the large balances in the Fort William and Lucknow divisions. It is stated that the Inspector-General of Military Works has already taken measures to reduce the balances to the sanctioned limits.

9. With the exception of a few unimportant cases, stock has been taken and rates duly struck in the various provinces to compare favorably with the prevailing market rates. It is, however, noticed that, before this result was obtained in Madras, it was found necessary to write off a sum of over Rs. 80,000 to profit and loss on account of depreciation in the value of stock and loss by sale of surplus stores. This matter has already been brought to the notice of the Government of India, and the write-off has been effected under proper authority. In the Presidency Stores division, stock to the value of Rs. 2,24,929 is reported as surplus, for which there is apparently no demand. The Local Government has directed the disposal of this stock whenever opportunity offers.

It is reported that there are curved corrugated iron sheets in stock in the Central Provinces to the value of Rs. 58,625, which have been for a considerable time on balance and of the utilisation of which locally there appears to be no prospect.

10. In the Military Works Department sums aggregating Rs. 29,875 have been charged to Works on account of depreciation in stock; it has not been stated whether or not this clearance has been effected under competent sanction.

11. The following table shows the value of materials remaining unexpended at site of works:—

	Balance on 1st April 1882.	Balance on 1st April 1883.	Increase or decrease.
	RS.	RS.	RS.
Madras	1,32,792	6,95,963	+ 5,63,171
Bombay	2,27,004	2,79,288	+ 52,284
Bengal	8,23,024	7,39,254	— 83,770
North-Western Provinces and Oudh	1,85,992	2,03,654	+ 17,662
Punjab	1,84,697	1,77,837	— 6,860
Central Provinces	98,692	48,548	— 50,144
Assam	43,683	84,702	+ 41,019
British Burmah	2,72,823	2,38,456	— 34,367
Central India	5,719	18,204	+ 12,485
Coorg	28,969	33,523	+ 4,554
Hyderabad	75,757	9,764	— 65,993
Rajputana	29,798	23,243	— 6,555
Military Works	5,55,610	2,14,864	— 3,40,746
Biluchistan	18,901	2,408	— 16,493
Total	26,83,461	27,19,708	+ 36,247

12. *Miscellaneous advances.*—There has been an increase in the balance of this account to the extent of Rs. 2,55,510. The details of this increase are given in the following table:—

	Imperial.	Provincial and Local.	Net Total.
	RS.	RS.	RS.
Madras	+ 3,961	+ 31,730	+ 35,691
Bombay	+ 45,327	+ 13,764	+ 59,091
Bengal	...	+ 2,02,474	+ 2,02,474
Biluchistan	+ 3,444	...	+ 3,444
Coorg	+ 137	...	+ 137
Central India	+ 5,477	...	+ 5,477
North-Western Provinces and Oudh	— 5,480	+ 6,245	+ 765
Central Provinces	— 79	+ 1,793	+ 1,714
Hyderabad	+ 155	...	+ 155
British Burmah	...	+ 5,040	+ 5,040
Military Works	— 33,630	— 15,915	— 49,545
Punjab	— 61	...	— 61
Rajputana	...	— 8,872	— 8,872
Assam	...	...	...
Net Total Increase	...	...	2,55,510

13. It will be observed that the provinces chiefly contributing to the increase referred to above are Madras, Bombay and Bengal.

In Madras the increase is mainly due to advances to members of the department, which are in course of recovery, and to a large number of items of a miscellaneous nature, of which the greater portion has since been adjusted. The closing balance includes an outstanding of Rs. 40,364, representing old differences in the Civil Exchange Accounts. The transfer accounts between the Civil and Public Works departments are now under investigation in this office, and orders will issue shortly in regard to the adjustment of such differences.

Of the increase in Bombay, a sum of Rs. 44,586 represents an advance to the Bombay, Baroda and Central India Company for carrying on the salt works at Uru.

It is said that this item will be adjusted in current year (1883-84). The remaining items constituting the increase do not call for special notice.

In Bengal the increase is chiefly made up of the items noted in the margin. As regards the first item, orders have been issued by the Bengal Government for its adjustment; the adjustment of the second item awaits the receipt of orders which have been applied for; the third and fourth items represent debits to and by the Civil Department, which, it is said, will be adjusted by the divisions concerned in 1883-84; and the last item has since been adjusted. The entire balance at debit of Miscellaneous Advances in the province is rather large; but, with the exception of item No. 3 referred to above, all the outstandings are in course of adjustment.

The transactions in the Punjab and Military Works department show a considerable decrease during the year. In the case of the remaining provinces enumerated at paragraph 12, there are no points calling for notice.

In Central India there is an outstanding since December 1881 on account of furniture supplied to the Agent to the Governor-General (now on leave) of Rs. 429, on which account also there have been issues of stock to the amount of Rs. 206.

There is also a sum outstanding in the same Administration from the Manpore Local Fund of Rs. 540 since March 1882.

14. *London invoices*.—The balance of this account at end of year amounts to a debit of Rs. 5,749 only. The opening balance of the account is Rs. 80,748, the reductions during the year have occurred chiefly in Punjab and Bombay.

15. *London stores*.—There are no points calling for remark. The balance at end of year amounts to a debit of Rs. 11,590 made up as follows:—

	RS.
Imperial	2,724
Provincial	8,866
	<u>11,590</u>

16. *Deposits*.—There has been a net decrease in this account to the extent of Rs. 48,224, made up of:—

	RS.
Total Increase	+ 1,40,575
Total Decrease	— 1,88,799
	<u>— 48,224</u>

17. The provinces chiefly contributing to the above decrease are Central India, Military Works, Rajputana and Bengal. Those contributing to the increase are Bombay, North-Western Provinces and Oudh and British Burmah.

The decrease in the provinces mentioned above is due chiefly to expenditure on contribution works which were paid for in the previous year, and, in the case of the Military Works Department, also to refunds of security deposits of contractors.

In Bombay the increase is attributed to a larger number of contributions having been received during the year. In the North-Western Provinces and Oudh the increase under Provincial, amounting to Rs. 11,422, represents a large number of miscellaneous items, of which the greater portion has since been adjusted. Under Local the increase, which is also the credit balance at end of year, amounts to Rs. 19,563, and represents almost entirely security deposits received from contractors.

18. Excepting in Madras, the balances at credit of Deposits in other provinces show no points calling for remark. The items constituting the balances are generally

receipts on account of contribution works and security deposits from contractors. In the case of Madras, the closing balance includes a sum of Rs. 1,99,261 representing old differences outstanding in the Civil Exchange Accounts, of which sum Rs. 1,340 has already been adjusted; the remainder is still outstanding, and, as already stated in paragraph 13, is now under investigation in this office.

19. *Tuccavee advances*.—The balance of this account amounts to Rs. 1,368, and is said to be under adjustment.

20. *Barrack supplies*.—This account closes with a debit balance of Rs. 3,673, representing expenditure on articles being manufactured for the Commissariat Department, which will be cleared as soon as the articles are made over to that department.

21. The cash balance in hands of Civil officers is exhibited in the following table:—

Provinces.	Balance on 1st April 1882.	Balance on 1st April 1883.
	RS.	RS.
Bombay	600	...
Bengal	9,436	184
Punjab	2,687	4,359
North-Western Provinces and Oudh	...	1,839
Central Provinces	15	320
Assam	144	50
British Burmah	5,249	10,446
Central India	48	...
Rajputana	1,107	444
Total	<u>19,286</u>	<u>17,642</u>

The large balance in the case of British Burmah is attributed to the difficulty of communication with some of the outlying districts, where the holding of large balances is sometimes unavoidable.

Resolution—

The Government of India is glad to notice that the Suspense Balances at the close of the year under review were generally in a satisfactory condition. The excesses over reserve stock limits brought to notice in paragraphs 7 and 8 of the Accountant-General's note will doubtless receive attention at the hands of the Local Governments and Administrations concerned; the provisions of Public Works Department Circular No. 5 of 1880, restricting the purchase of reserve stock, should not be lost sight of.

With reference to paragraph 9, endeavour should be made to dispose of the surplus stock in the Madras Presidency Stores division and in the Central Provinces.

The value of the materials at site of unfinished works is large, but it is understood that in most provinces the balances have been verified. In Madras there is a heavy balance under this head of account, and the Government of India would be glad to receive some explanation as to the cause of the very large increase during the year. It is important that a careful check should be maintained over this account, and in those cases where the materials at site of works have yet to be verified, early action should be taken.

The attention of the Agent, Governor-General, Central India, is drawn to the old outstandings brought to notice in paragraph 13 of the foregoing note with a view to their adjustment.

Order—

Ordered, that the foregoing be communicated to the Local Governments, Administration, and Officers noted in the margin for information and guidance.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners, Central Provinces, British Burmah, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India, Rajputana and Biluchistan.
The Inspector-General of Military Works.
The Superintendent of Works, Simla Imperial Circle.
The Accountant-General, Public Works Department.

(Signed)

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

Office note from the Examiner, Public Works Accounts, dated 27th June 1884. No. 228.

Your office note, No. 1134 D., dated 24th June 1884.

I send, herewith, the draft "Statement showing the details of the amount at debit of stock, &c.," from which the Accountant-General, Public Works Department, has obtained the information given in his note.

From this statement it appears the balance at debit of stock was in excess of the reserve limit in the following divisions chiefly:—

	Sanctioned Reserve.	Actual balance, 31st March 1883.
	RS.	RS.
1. Godavari Eastern	25,000	35,184
2. Sangam Project	14,500	20,380
3. Bellary		2,621
4. Chingleput		1,147
5. Presidency Stores		3,63,960

The balances on 31st March 1884 were:—

	RS.
1.	45,090
2.	15,495
3.	11,962
4.	310
5.	3,10,380

Item 1, Rs. 45,090, includes balances under manufacture, and land and kilns aggregating Rs. 16,070, but even after deducting this sum, the balance of reserve stock, Rs. 29,020, is still in excess of the reserve limit. The Executive Engineer, in a note on the stock account for March 1884, states that the reserve limit is insufficient and needs to be raised to Rs. 30,000. The necessity is not apparent, however, seeing that the average value of issues of building materials during 1883-84 did not exceed Rs. 6,000 a-month.

Item 2, Rs. 15,495, is very much less than last year, and if the balance, Rs. 9,324, under manufactures and land and kilns be deducted, the remainder will be well within the sanctioned limit.

Item 3, Rs. 11,962, shows a considerable increase, but on this subject please see G.O., No. 1521 W., dated 18th June 1884. Executive Engineer expects to be able to use up all the stock this year.

Item 4, Rs. 310, has been very much reduced, and it is expected the balance will be all utilised shortly.

Item 5, Rs. 3,10,380, shows a decrease in the balance of stock in the Presidency Stores of Rs. 53,580. This reduction includes auction sales to the value of Rs. 27,863 referred to in G.O., No. 987 W., dated 16th April 1884, so that the *bond fide* ordinary issues of stock were comparatively trifling.

Apparently the construction of the new lines of railway also has had little effect in bringing down the stock balance.

The value of stock which it was intended to retain was estimated at Rs. 1,62,000 (vide paragraph 4 of my letter, No. 86 W., dated 16th August 1883, printed with G.O., No. 2361 W., dated 22nd August 1883). It does not appear that this balance has been greatly reduced up to 31st March 1884. I think therefore that the limit of reserve stock for the Presidency stores may be fixed at Rs. 1,50,000.

In the draft "statement" above referred to, the column headed "Value of materials charged to works but remaining unexpended at end of the year" shows the value or materials at site in each division. The principal works at site of which the materials were placed are enumerated in paragraph 19 of the draft "Review of the statements analysing the several suspense balances at the end of the year 1882-83," which is herewith put up for your perusal.

ORDER—dated 1st August 1884, No. 1876 W., Public Works.

Communicated to the officers of the Public Works Department.

2. In G.O., No. 623 I., dated 3rd July 1884, the limit of reserve stock in the Godavari Eastern division was fixed at Rs. 30,000 as a temporary measure. The excess noticed by the Examiner, Public Works Accounts, has thus been brought within the maximum limit.

3. Instructions with regard to the surplus stock in the Bellary division were issued in G.O., No. 1521 W., dated 18th June 1884. The Superintending Engineer, III Circle, will keep in view the desirableness of working off the articles with the least practicable delay.

4. The General Superintendent, Public Works Stores, will report whether Rs. 1,50,000 may safely be fixed as an approximate limit up to which stock may be maintained, and what further steps he would propose for the disposal of surplus stores.

5. With respect to the other divisions in which excess stock exists, no special remarks are called for; but the attention of all officers of the department will be drawn to proceedings of Government, No. 709 W., dated 18th March 1880, the instructions in which should be carefully followed.

6. The materials which remained unexpended at site of works on the 1st April 1883, aggregating in value Rs. 6,95,963, were distributed throughout the divisions as follows:—

	RS.
Ganjam	619
Vizagapatam	10,108
Godavari Central	5,234
Godavari East	13,108
Godavari West	8,814
Gudivada	7,866
Kistna East	11,196
Kistna West	29,280
Nellore	12,208
Sangam	64,482
Bellary	11,268
Cuddapah	3,510
Kurnool Canal	629
Nilgiris	74,997
Coimbatore	28,150
Salem	4,200
North Arcot	21,351
South Arcot	19,136
Chingleput	23,453
Buckingham Canal	26,473
Presidency	16,564
Trichinopoly	17,009
Tanjore	34,889
Negapatam	13,823
Madura	8,977
Tinnevely	13,630
Cauvery and Vennar Regulators	11,838
Consulting Architect	51,973
Harbour Works	1,51,172
Total	6,95,963

7. The annexed extract from a report on the subject by the Examiner, Public Works Accounts, to the Accountant-General, Public Works Department, names the principal works at site of which the materials were placed, and shows that the articles had, with few exceptions, all been verified. The large value of these materials appears to have been due to the number and nature of the incomplete works then in progress. Such materials are virtually items of the sanctioned works, and so long as they are properly checked, and are not manufactured or purchased in excess of the requirements of the works to which they are charged, exception thereto cannot be taken. It is the duty of all Superintending Engineers to insist on such proper check and verification.

8. A copy of these proceedings will be forwarded to the Government of India, with advertence to their resolution, dated 2nd June 1884, No. 156 A.G.

(Here enter No. 1877 W., dated 1st August 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.

„ General Superintendent, Public Works Stores.

„ Superintendent, Madras Harbour Works.

„ Examiner, Public Works Accounts, with two enclosures.

ENDORSEMENT—dated 1st August 1884, No. 1877 W., Public Works.

Forwarded.

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

2270
10

10

GENERAL.
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated August, 1st.

Recd.

Encl.

G.O., 1st Aug. 1884, No. 1877 W.

AUGUST.

Stock

Copy of orders on the subject of excesses over reserve limits of — and the large balance under "Materials at site of works," &c., at the close of 1882-83, forwarded to the Government of India.

PUBLIC WORKS STORE DEPARTMENT,

Madras, 19th August 1884.

No. 635 S.

From

THE GENERAL SUPERINTENDENT,

PUBLIC WORKS STORES, &c.,

To

THE Secretary to Government
P. W. S.

Sir,

With reference to para 14 of
1st August 1884 P. 1846 W. Public Works, I have
the honor to state that considering the increase
in the expenditure on works by the P. W. S.
it is not advisable to attempt to reduce the
stock of P. W. Stores below its present value.

It is impossible for officers to
frame any reliable estimate of their requirements
for more than a short period, and as new works
being undertaken stores are sure to be required
which cannot be obtained so economically in
the market as from the Public Works Stores, and
in the majority of cases there is no time for an
indent to be sent to the Secretary of State.
Special indents are also objectionable, while
the sale by auction of a large quantity of
serviceable stores of better quality than can be
bought in the market, at $\frac{1}{6}$ to $\frac{1}{8}$ their value,
and for which demands arise when least expected
is

is much to be deprecated: the establishment
of the P. W. Stores saw look after the present
stock as early as if it was reduced to Rupees
1,50,000.

I have the honor to be
Sir,

Yours most obedt servt

McCrae Captain R.E.

General Supt P. W. Stores

2270
2270
12

12

Chapack
25th Aug/84
No. 1518 D

Public Works Store Department.

From

THE GENERAL SUPERINTENDENT,

P. W. STORES, &C.,

MADRAS,

To

The Secretary to Govt
P. W. D.

No. 635 S.

Dated

Despd.

Recd.

19th August 1884

No. of ENCLOSURES.

States that it is
not advisable to attempt to
reduce the stock of P. W. Stores
below its present value.

Referred to the Supty
Engineer Circle for favor
of opinion.

The object in view
is to fix a limit upto
which stock may be main-
tained in the P. W. Stores, so
as to remove from the suspense
accounts the large item under
this head standing against
the Stores division. If the
proposed limit of Rs 150,000
be considered too low, a
higher amount may be named,
but something definite should
be arrived at. Even if the
figure be fixed at Rs 150,000
there need be no selling off
by auction of serviceable
articles, as supposed by the
Genl Supt. The limit could
be gradually worked
down to as issues are made,
and in the meantime, only
the excess over the sanctioned
limit would be borne on the
suspense accounts
(By order)

Colonel. Major R.

Under-Secretary to Govt
P. W. D.

Referred

7288

Proposed limit
of stock to be
maintained in the P. W.
Stores division.

For orders with ad-
vittance to office note
from S. G. V. No. 2083 D
25.8.84.

At present the
whole of the stock in
the P. W. Stores is borne
on the suspense accounts
because no limit has
been fixed.

If a definite
limit be fixed, the
suspense balances will
be reduced by a corre-
sponding amount.
There need be no selling
off of serviceable
stock - this can gra-
dually be reduced
as issues are made.
The limit might

perhaps he fixed at
2 lakhs, & the subject
can again be expected
on the S.G. at the
end of the stated period

S.G. 5/9/84

S.A.W.

(4) 22/7/84

Before going further I assume that
in para 9 of receipt note of 7 April
Rs. 2,24,927 is given as the value
of surplus stocks at end of 81-82.
S.G's A.M. now shows the value to have
been Rs. 3,10,580 at end of 83-84.

What was the cause of this
unjudicious increase of stock? of
course fixing a limit to be reached
attained gradually & without loss
& once attained, on no account to be
exceeded is very desirable. It seems
to me strange that in Revenue limit
was ever laid down - are you quite
sure that such is the case?

Cy.

6-9-84

Explained.

Cy.

8/9/84

I think Rs. 1,50,000 may be
accepted as the Revenue limit,
but of course it is to be understood
that the reduction of value of stocks
to that figure is to be effected only
by disposal of the surplus when occasion
~~arises~~ arises & without loss being
incurred. Order to above effect may
be drafted for W's approval.

Cy.

8/9/84

W. W.

14

10.10.84

Chapin
25th Aug

G.O. No 2331 W. 21. 9. 81
" " 34 W. 5-1-82
" " 2743 W. 21-10-82
" " 2361 W. 22. 8. 83
B. No 2642 W. 25. 9. 83
" 987 W. 16. 4. 84
G.O. No 1877 W. 1-8-84

Office Note.

(4) 229/5

From
THE SUPERINTENDING ENGINEER,
5th Circle,

To
THE
Deputy Chief
Engineer
D.W.
No. 2083

29 August 1884.

The value of State on
31 March 1884, was
3,10,380 R^s - and it is
impossible to bring this
down suddenly, or
within some time to
R^s 1,50,000.
The Govt of India do not
call for an absolute
reduction; and it would
be altogether wrong to
sell off State, in order
to effect that reduction.
Thus in my opinion
it does not much matter

M.S. 52/9
O. 10. 9. 84.

O. 10. 9. 84. R. 15. 9. 84

what limit may be fixed.
whether Rs 162,000 or 150,000
I think the end in view
will be attained, provided
surplus stock is disposed
of, as occasion offers;
and if the balance in
hand becomes reduced,
yearly, in the direction
of 2 lakhs or 1½.

After 3 years or 10,
the limit may be again
considered, according
to results.

Chundamurthy
Lupley

Genl Secy
PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

23/10
16
READ the following

From,

The General Supt. } (N.E. No 635 of 19th
P. & S. Stores } (Sd/- 1/84)

Office Note from the } (" " 2083 of 29th - do)
Superintendent Circle }

The Government
resolve to fix Rupees
1,50,000 as the approxi-
-mate limit up to
which reserve stock
may be maintained
in the P. & S. Stores
Division. It must
be understood that
16 the reduction of the
value of stores to that

limit is to be effected
only by the disposal
of the surplus ~~at~~
on occasion offers and
~~if possible~~, without
loss to the State.

2220

(4)

Cy.
9.2.84
W.
12.9.84

BW

Wm

To the Supergr. I. Cole
" Exec. P. H. Accto.

Cy. M. 52/9
10.9.84

2270
17

17

7200

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated

19/9/84

Recd

Encl.

G.O. No. 1884, No.

*Received from
the Government of Madras
the sum of Rs. 1,50,000*

1/2/84

1/16/84