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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Proceedings of the Government of India, Public Works Department (Account—General), dated 16th June 1886, No. 179 A.G.

Suspense Balances of the General Branch of the Public Works Department at close of the year 1884-85.

Read—the following:—

Note by Major A. G. BEGBIE, R.E., Officiating Accountant-General, Public Works Department, on the Suspense Balances of the General Branch of the Public Works Department at the close of the year 1884-85.

In my predecessor's note on the suspense balances of the Irrigation Branch, a report was promised on the suspense outlay standing under the other budget heads. The present review deals with the expenditure heads 45 and 46,* viz., Military Works, and Civil Buildings, Roads and Services; and it takes into account the Debt suspense balances upon the books of the General Branch. The review of the Railway suspense balances has been submitted under No. 294 R., dated 20th March 1886.

2. The amount involved is—

									RS.
Charges	...	...	...	...	...	...	...	...	36,96,753
Receipts	...	...	...	...	...	...	...	...	11,89,581
								Total ...	48,86,334

as shown in the following general abstract in comparison with the balances at the 31st March 1884:—

—			Imperial.	Provincial.	Local.	Total.
Suspense Outlay affecting Budget Grant.			RS.	RS.	RS.	RS.
Stock purchases and sales—						
Balance on 1st April 1884	...	Dr. ...	15,151	21,664	...	36,815
		Cr. ...	3,347	56,919	...	60,266
„ „ 1885	...	Dr. ...	10,126	52,952	...	63,078
		Cr. ...	16,498	53,694	...	70,192
Increase or decrease	...	Dr. ...	—5,025	+31,288	...	+26,263
		Cr. ...	+13,151	—3,225	...	+9,926
Net increase or decrease	...	...	—18,176	+34,513	...	+16,337
Stock—						
Balance on 1st April 1884	...	...	16,56,297	19,26,891	...	35,83,188
„ „ 1885	...	...	14,86,107	19,01,048	...	33,87,155
		Decrease ...	—1,70,190	—25,843	...	—1,96,033

* In new classification heads 44 and 45—Military and Civil Works.

	Imperial.	Provincial.	Local.	Total.
	RS.	RS.	RS.	RS.
Suspense Outlay affecting Budget Grant—cont.				
Miscellaneous advances—				
Balance on 1st April 1884	71,749	2,48,227	7,142	3,27,118
" " 1885	57,599	2,48,855	5,035	*3,11,489
Increase or decrease ...	—14,150	+628	—2,107	—15,629
London invoices—				
Balance on 1st April 1884	—7,884	+13,177	...	+5,293
" " 1885	—8,392	+6,341	...	—2,051
Decrease ...	—508	—6,836	...	—7,344
London stores—				
Balance on 1st April 1884	49,455	50,869	...	+1,00,324
" " 1885	903	6,371	...	7,274
Decrease ...	—48,552	—44,498	...	—93,050
Total—				
Balance on 1st April 1884	17,81,421	22,03,909	7,142	39,92,472
" " 1885	15,29,845	21,61,873	5,035	36,96,753
Decrease ..	—2,51,576	—42,036	—2,107	—2,95,719
Suspense Account shown under Debt in the Finance Account.				
Deposits—				
Balance on 1st April 1884	5,08,550	6,14,470	55,688	11,78,708
" " 1885	2,74,290	7,82,459	55,788	†11,12,537
Increase or decrease ...	—2,34,260	+1,67,989	+100	—66,171
Tuccavee advances—				
Balance on 1st April 1884	...	1,35,834	...	1,35,834
" " 1885	...	4,776	...	4,776
Decrease ...	...	—1,31,058	...	—1,31,058
Civil Engineers' Provident Fund—				
Balance on 1st April 1884	...	...	...	...
" " 1885	72,268	...	...	72,268
Increase ...	72,268	...	...	72,268
Total—				
Balance on 1st April 1884	5,08,550	7,50,304	55,688	13,14,542
" " 1885	3,46,558	7,87,235	55,788	11,89,581
Increase or decrease ...	—1,61,992	+36,931	+100	—1,24,961

* Excludes Rs. 5,72,873 held in suspense in Accountant-General's auxiliary books, which will be charged off to the heads concerned in the accounts of 1885-86.
† Excludes Rs. 15,961 borne on Accountant-General's auxiliary books.

3. These figures are distributed among provinces in the manner shown in the two following tables.

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IMPERIAL.

	Central India.		Eastern Bengal and Assam.		Central Provinces.	Hyderabad.	Total.	Simla Imperial Circle.	Military Works Department.
	Military Works.	Civil Buildings, Roads and Services.	Military Works.	Civil Buildings, Roads and Services.	Military Works.	Military Works.		Civil Buildings, Roads and Services.	Military Works.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Suspense Outlay charged off to Grant in Finance Accounts.									
Stock purchases and sales—									
Balance on 1st April 1884 .. Dr.	1,087	..	110	..	..	94	15,151	4,359	9,205
.. Cr.	25	..	84	..	..	680	2,347	764	1,733
" 1885 .. Dr.	..	298	26	..	..	586	10,126	1,632	6,691
.. Cr.	460	..	303	..	1,251	79	16,498	9,838	5,999
Increase or decrease .. Dr.	1,087	298	110	..	1,251	94	5,025	2,827	2,614
.. Cr.	435	..	84	..	32	680	13,151	9,074	4,206
Net increase or decrease ..	1,622	298	26	..	1,219	586	18,176	11,901	6,820
Stock—									
Balance on 1st April 1884 ..	78,212	4,257	25,610	1,143	61,816	13,092	16,56,207	1,02,185	12,66,138
" 1885 ..	50,105	28,207	25,004	1,143	46,502	12,621	14,86,107	77,788	11,67,754
Increase or decrease ..	—28,107	+23,950	—10,606	..	—15,314	—471	—1,70,100	—24,397	—97,384
Miscellaneous advances—									
Balance on 1st April 1884 ..	4,549	1,113	208	1,111	..	1,598	71,749	17,653	38,503
" 1885 ..	1,723	1,572	763	1,111	..	2,946	67,599	12,665	30,831
Increase or decrease ..	—2,826	+459	—871	..	..	+1,348	—14,150	—5,088	—7,672
London invoices—									
Balance on 1st April 1884 ..	..	..	..	..	..	..	7,884	..	7,884
" 1885 ..	..	903	..	..	..	..	8,392	..	7,489
Increase or decrease ..	..	—903	..	..	..	..	—508	..	—395
London stores—									
Balance on 1st April 1884 ..	387	..	..	..	..	..	49,455	..	49,068
" 1885 ..	..	903	..	..	..	..	903	..	..
Increase or decrease ..	—387	+903	..	..	..	..	—48,552	..	—49,068

IMPERIAL—*cont.*

	Coorg.	Bombay.	Simla Imperial Circle.	Military Works Department.	Central India.		Rajputana.		Central Provinces.	Hyderabad.	Total.
	Civil Buildings, Roads and Services.	Military Works.	Civil Buildings, Roads and Services.	Military Works.	Military Works.	Civil Buildings, Roads and Services.	Military Works.	Civil Buildings, Roads and Services.	Military Works.	Military Works.	
Suspense Outlay charged off to Grant in Finance Accounts—cont.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total—											
Balance on 1st April 1884	6,538	67,242	1,23,433	13,52,237	84,210	5,370	36,005	2,254	89,363	14,264	17,81,421
,, ,, 1885	5,044	55,217	82,047	11,91,678	51,368	30,077	24,464	2,254	72,079	15,627	15,29,845
Increase or decrease ..	— 1,494	—12,025	— 41,386	—1,60,559	—32,842	+24,707	—11,551	..	—17,789	+ 1,363	— 2,51,576
Suspense Accounts shown under Debt in Finance Accounts.											
Deposits—											
Balance on 1st April 1884	83	..	12,504	78,449	..	2,90,339	65,980	..	..	61,195	5,08,550
,, ,, 1885	3	..	8,883	86,063	..	1,17,027	* 58,344	..	..	3,970	2,74,290
	— 80	..	— 3,621	+ 7,614	..	—1,73,312	— 7,636	..	..	—57,225	— 2,34,260
Civil Engineers' Provident Fund.											
Balance on 1st April 1884	..	..	..	..	..	..	..	..	..	..	..
,, ,, 1885	..	..	..	72,268	..	..	..	..	..	..	72,268
Increase ..	..	..	..	72,268	..	..	..	..	..	..	72,268
Total balance on 1st April 1884 ..	83	..	12,504	78,449	..	2,90,339	65,980	..	..	61,195	5,08,550
,, ,, 1885 ..	3	..	8,883	1,58,331	..	1,17,027	58,344	..	..	3,970	3,46,558
Increase or decrease ..	— 80	..	— 3,621	+79,882	..	—1,73,312	— 7,636	..	..	—57,225	— 1,61,992

* Includes amounts in Jodhpur Railway Division and Examiner's books.

PROVINCIAL AND LOCAL.

	Madras, Provincial.	Bombay, Provincial.	Punjab, Provincial.	N.-W.P. and Oudh.		Assam, Provincial.	Central Provinces, Provincial.	Bengal, Provincial.	Burma, Provincial.	Total.
				Provincial	Local.					
Suspense Outlay charged off to Grant in the Finance Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stock purchases and sales—										
Balance on 1st April { Dr.	3,278	4	1,411	7,992	..	3,146	1,602	3,662	1,946	21,594
1884. { Cr.	1,605	..	6	16,187	..	2,886	945	35,014	276	56,919
Balance on 1st April { Dr.	13,990	..	12	75	..	2,139	774	36,564	93	53,952
1885. { Cr.	38	..	..	85,506	..	4,521	1,899	10,340	..	53,804
Increase or decrease. { Dr.	+ 10,012	— 4	— 1,402	— 7,917	..	— 1,007	— 226	+ 32,902	— 1,148	+ 81,288
{ Cr.	— 1,567	..	— 6	+ 20,709	..	+ 1,635	+ 964	— 24,674	— 276	— 8,225
Net increase or decrease ..	+ 11,579	— 4	— 1,396	— 28,626	..	— 2,642	— 1,189	+ 57,576	— 872	+ 34,513
Stock—										
Balance on 1st April 1884.	8,49,690	21,602	88,893	88,568	..	1,30,412	46,545	9,37,214	1,51,727	19,26,591
,, ,,	8,70,941	9,314	92,503	86,597	..	79,280	45,918	9,87,753	1,26,187	19,01,043
Increase or decrease ..	+ 28,851	— 12,288	+ 4,065	+ 329	..	— 51,132	— 627	+ 10,539	— 5,540	— 25,843
Miscellaneous advances—										
Balance on 1st April 1884.	40,479	8,943	14,614	26,534	7,143	25,866	2,179	1,13,072	15,455	2,55,359
Balance on 1st April 1885.	44,523	10,020	10,605	18,519	6,036	27,602	6,152	1,00,257	12,177	2,53,800
,, ,,										
Increase or decrease ..	+ 4,044	+ 1,077	— 4,009	— 8,115	— 2,107	+ 1,752	+ 2,983	+ 7,185	— 4,288	— 1,479
London invoices—										
Balance on 1st April 1884.	13,964	5	..	— 792	..	..	..	..	..	13,177
Balance on 1st April 1885.	3,101	2,965	..	235	..	..	..	..	..	6,301
,, ,,										
Increase or decrease ..	— 10,813	+ 2,960	..	+ 1,027	..	..	..	..	..	— 6,836
London shares—										
Balance on 1st April 1884.	7,100	1	..	43,768	..	..	..	..	..	50,869
Balance on 1st April 1885.	4,297	2,195	..	61	..	..	..	..	..	6,571
,, ,,										
Increase or decrease ..	— 2,803	+ 2,194	..	—43,819	..	..	..	..	..	— 44,163
Total—										
Balance on 1st April 1884.	6,05,396	30,695	1,04,915	99,783	7,149	1,56,522	48,772	10,08,854	1,89,102	23,11,061
Balance on 1st April 1885.	6,36,104	24,414	1,03,575	90,879	8,036	1,04,500	49,946	10,84,234	1,38,462	21,85,668
,, ,,										
Increase or decrease ..	+ 30,708	— 6,191	— 1,340	—79,304	— 8,107	— 52,022	+ 1,173	+ 75,380	—10,790	— 44,143
Suspense Accounts shown under Debt in the Finance Accounts.										
Deposits—										
Balance on 1st April 1884.	2,27,492	1,77,846	17,998	1,08,606	55,688	10,697	19,098	26,448	85,092	6,70,165
,, ,,	2,96,648	2,24,218	27,457	1,21,542	56,788	7,720	10,304	63,110	1,21,461	8,38,247
Increase or decrease ..	— 20,836	+ 52,372	+ 9,459	+ 12,948	+ 100	— 3,087	— 8,794	+ 89,558	+ 36,369	+ 1,68,089
Treasury advances—										
Balance on 1st April 1884.	..	..	..	..	..	..	..	1,35,834	..	1,35,834
,, ,, 1885.	..	..	..	..	..	..	..	4,776	..	4,776
Increase or decrease ..	..	..	..	..	..	..	..	— 1,31,058	..	— 1,31,058
Total—										
Balance on 1st April 1884.	2,27,492	1,71,846	17,998	1,08,606	55,688	10,807	19,098	1,09,386	85,092	8,05,992
,, ,, 1885.	2,96,648	2,24,218	27,457	1,21,448	55,788	7,720	10,304	67,886	1,21,461	8,43,023
Increase or decrease ..	— 20,836	+ 52,372	+ 9,459	+ 12,848	+ 100	— 3,087	— 8,794	— 41,500	+ 36,369	+ 37,031

STOCK PURCHASES AND SALES.

4. This head of account, which practically comprises two accounts, one of liabilities to tradesmen for articles received but not paid for, the other of claims for

stores sold not realised, closes with a net credit balance of Rs. 7,114, arrived at thus :—

	Rs.
Total Cr. Balances	70,192
,, Dr. ,, ...	63,078
Net credit ...	7,114

The Cr. balance has been chiefly contributed by the North-Western Provinces and Oudh, Assam, Bengal, the Simla Imperial Circle, and the Military Works Department; the Dr. balance by Madras, Bengal, and the Military Works Department.

5. The only item held in the credit balance which requires notice is a sum of Rs. 36,896 in the North-Western Provinces and Oudh. It represents credits raised in favor of the Civil Department for supplies from the Jail and Forest Departments. The items will disappear as they occur in the Exchange Accounts. It is necessary to bring them upon the Public Works books in anticipation, because the works have to be charged when the labor or materials are used upon them.

6. The following exceptional items are included in the debtor balance :—

No. of item.	Provinces.	Particulars.	Amount.
			Rs.
1	Madras	Value of stores sent for sale to England	2,311
2	Do.	Do. of a circular dividing machine transferred to the Mathematical Instrument Depôt, Calcutta ...	5,145
3	Bengal	Do. of materials supplied to Port Commissioners, Calcutta	33,665
4	Assam	Advances to contractors for stock—outstanding for more than a year	213
5	Do.	Amount due by the Forest Department—outstanding for more than a year	520
6	Central India ...	Stock supplied in November 1882 for making up furniture for private use	274

7. All the above items are reported to represent good assets of Government with the exception of the item of Rs. 213 in Assam; a portion of it has since been written off, and the balance is likely to have to be dealt with in the same way. Of the sum of Rs. 520 standing at the debit of the Forest Department, a part has since been adjusted, but it is reported that there is some dispute on the subject between the Executive Engineer and the Forest Officer, and that the matter is under investigation. Attention was drawn by the Government of India in the resolution on the previous year's suspense balances to the old outstandings in Central India; the Examiner states that they will most probably be adjusted in the accounts of 1885-86.

8. Item 1 represents the value of certain circular saws which were sent under the orders of the Government of Madras to the India Office Store Department for sale; some of them have since been disposed of. The circular dividing machine referred to in item 2 was transferred to the Mathematical Instrument Depôt, Calcutta, in accordance with the orders of the Madras Government; the adjustment of its value is deferred pending the result of a reference believed to be made on the subject by the Accountant-General, Madras, to the Comptroller, India Treasuries. The comparatively large unadjusted liability in Bengal against the Port Commissioners has not been explained, but it is believed to be due to the projected loan not having been raised by that body during 1884-85.

9. All other items in this account are, generally speaking, current.

STOCK.

10. The transactions of the year show a decrease in stock of Rs. 19,6,033. The principal Provinces in which the decreases have occurred are Bombay, Assam, Central India, Rajputana, Central Provinces, the Simla Imperial Circle, and the Military Works Department.

11. In Bombay the decrease amounted to Rs. 27,652; the remaining balances are also being gradually worked off under orders of Government. The reduction in stock of Rs. 51,132 in Assam is mainly in connection with manufacture in the Khasia and Jaintia Hills division. The write-off of Rs. 8,647 (value of certain girders) sanctioned in Government of India, Military Department, No. 41 M.W., of 11th January 1884, has, in a great measure, caused the reduction in stock of Rs. 10,606 in Rajputana. In Central India there have been increases in stock in the Indore and Gwalior divisions to the extent of Rs. 20,377 and Rs. 3,597, respectively. In the former case, the increase is due to certain stock received in transfer from the Mhow division with the Indore sub-division; in the latter the increase is chiefly made up of the value of materials brought into stock in June 1884 from the site of a work—"Re-roofing Gwalior Residency." In the case of the Simla Imperial Circle, the reduction in stock to the extent of Rs. 24,397 is the result of a large number of works having been completed in the course of the year. The reduction of Rs. 97,384 in the Military Works Department has occurred chiefly under the sub-heads Small Stores, Building Materials, and Timber. In Madras there has been an increase of stock to the extent of Rs. 28,861, which is chiefly due to large increases in the Eastern Godávari and Consulting Architect divisions under Manufacture, Land and Kilns. The decrease in Central Provinces is explained in paragraph 16.

12. The value of reserve stock has been kept within the sanctioned limit in all Provinces except Madras, Bengal, and Burma. The table in the margin shows the excess over sanctioned limit in the case of these Provinces. The principal excesses in the case of Madras are in the Presidency Stores, Eastern Godávari, and Nílgiri divisions. In the Presidency Stores division the excess has amounted to Rs. 1,53,638. The Government of Madras has called upon the Superintending Engineer for a report as to the possibilities of reducing this stock. The excess of Rs. 47,865 over the reserve limit in the Eastern Godávari division is due to the system of not fixing reserve limits under the sub-heads Manufacture, Land, Kilns, and Tramways, but the Madras Government has called for a report on the subject. As regards the Nílgiri division, the reserve limit has been exceeded by Rs. 17,490, and the Government has the advisability of raising the reserve limit to cover the value of stock under all sub-heads in contemplation.

—	Reserve stock.	Sanctioned limit.	Excess.
	Rs.	Rs.	Rs.
Burma ...	69,935	44,000	25,935
Madras ...	5,70,941	3,69,333	2,01,608
Bengal ...	5,62,703	4,90,000	72,703

13. In Bengal the excess over reserve limit has occurred in the following divisions :—

Akra.	Julpigoree.
Second Calcutta.	Dacca.

In the case of the Akra division the excess is chiefly due to the anticipated sale of bricks, to the extent of Rs. 2,07,000, to the Port Commissioners for the Kidderpore dock works, not having been effected in consequence of delay in starting the works. The excess in the Second Calcutta division is on account of stores of the Tolly's Nullah sub-division, while that in the Julpigoree division has been caused by transfer to stock of materials at site of completed works. The stock of the Dacca division has been reduced during 1885-86 to within the reserve limit. In Central India the value of reserve stock has, on the whole, been kept within the sanctioned limit: but in the case of the Indore division the reserve stock has exceeded the sanctioned limit by Rs. 12,182. This is explained to be due to stock received in transfer from the Mhow division with the Indore sub-division; the sanction of the Superintending Engineer was to be applied for to increase the reserve limit of the division. No explanation has been afforded of the excess of Rs. 25,935 in Burma. It occurred in the Rangoon, Tavoy, and Thayetmyo divisions.

14. Stock was verified generally during the year in the different Provinces; and, generally speaking, the book rates are reported to compare favorably with those prevailing in the market.

15. The priced registers of articles in hand were duly agreed at end of March 1885 with the balance at debit of stock. It has not been generally stated, however, whether this was also done at the close of the first half of the year, viz., 30th September; this information should invariably be supplied in future.

16. In paragraph 10 of last year's note it was mentioned that there was a large quantity of corrugated iron sheets in the Central Provinces, which there was a prospect of utilising on the Nagpur and Chhattisgarh line. The Examiner states that during the year under review a portion was taken over by the Railway, but the proceeds fell far short of the value at which these sheets were borne on stock; the Executive Engineer has increased the stock rates of those still on hand to cover this deficit, and orders were to be applied for to adjust the difference between their book and market values by debiting the works for which this stock was originally purchased, in accordance with Public Works Department circular No. 51 of 1877 and Public Works Department Code, chapter XIII, paragraph 39, as modified by Standing Order No. 24 of 1882.

MATERIALS AT SITE.

17. The table given in the margin shows the value of materials at site of works. As regards the method of accounting for these materials, reference is invited to paragraph 13 of the note on the suspense balances of the Irrigation Branch.

—	Balance on 1st April 1884.	Balance on 1st April 1885.	Increase or decrease.
	Rs.	Rs.	Rs.
Madras	7,17,148	7,94,899	+ 77,751
Bombay	5,20,468	3,13,628	— 2,06,840
North-Western Provinces and Oudh ..	1,72,332	1,68,205	— 4,727
Punjab	1,92,424	1,69,324	— 23,100
Central Provinces ..	78,400	74,022	— 4,378
Assam	34,987	57,561	+ 22,574
Burma	1,80,698	1,28,465	— 52,233
Central India	17,824	53,073	+ 35,249
Coorg	38,554	38,705	+ 151
Hyderabad	3,723	7,326	+ 3,603
Rajputana	13,246	4,261	— 8,985
Military Works ..	4,29,324	3,32,249	— 97,075
Simla Imperial Circle ..	95,521	79,773	— 15,748
Total ..	27,85,585	26,15,079	— 1,71,506

18. In the case of the Punjab, Assam, and Burmah it has not been stated whether a count of the materials has been made. In Madras and the Central Provinces, with a few small exceptions, the balances have been verified and the rates found satisfactory. In the case of Rajputana it is stated that the Local Government has accepted an offer made by the Principal, Mayo College, for the materials at site of the main building, and the money is expected to be realised during the current year.

MISCELLANEOUS ADVANCES.

19. The balance of this account, as entered in the general abstract on page 1, shows a decrease of Rs. 15,629, which consists for the most part of the difference between decreases in the Punjab, North-Western Provinces and Oudh, Burma, Simla Imperial Circle, and Military Works Department, and increases in Madras, Bengal, Central Provinces, and Bombay. In no case has the decrease or increase been so large as to call for special remark.

20. The exceptional items appearing in the balance are detailed below:—

Items.	Province.	Particulars.	Amount.
			Rs.
1	Rajputana	Repairs to private furniture	139
2	Bombay	Expenditure on certain cantonment roads at Kholapur debited here pending re-adjustment	2,110
3	Do.	Work done in workshops for private parties and other departments	370

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Items.	Province.	Particulars.	Amount.
			Rs.
4	Military Works ...	Expenditure on cantonment fund roads in excess of the contributions received	549
5	Do. ...	Value of furniture supplied to the office of Inspector-General, Military Works	302
6	Simla Imperial Circle.	Value of work done for contractors	1,757
7	Do. do. ...	Cost of furniture made up for different departments ...	8,290
8	Assam	Balance unadjusted under the imported labor account ...	14,654
9	Do.	Advances to work-people	— 130
10	Burma	Paid on account of private parcels	311
11	North-Western Provinces and Oudh.	Advance of salary of Thomason College establishment ...	2,564
12	Do. do. ...	Amount of excess expenditure in Saharunpore district on collection of metal on first-class road	1,718
13	Punjab	Paid for filling ice pits at "Barnes Court," Simla, for His Honor the Lieutenant-Governor	234
14	Bengal	Amount due by the Darjeeling municipality on account of expenditure on water works	3,831
15	Do.	Amount outstanding under arrear adjustment account ...	88,152
16	Madras	Cost of cash chests supplied to the Mysore State Railway.	3,047
17	Central India ...	Royalty paid in May 1883 for lime	177
18	Do. ...	Making up furniture in December 1881 for private use.	429
19	Madras	Wages of punt crews in the Eastern Godávari division recoverable from their earnings	4,023
20	Do.	Portion likely to prove irrecoverable from advance to bricklayers	83
21	Do.	Advance to Superintendent, Central Jail, Coimbatore, for constructing a prison	673
22	Do.	Repairs to the sea-wall and protection of the shore at Beypore	5,159

21. From the nature of some of the transactions noted above, it would appear that the principle is not recognised in some provinces, that Government objects, as a rule, to undertake any work for private individuals or for funds of a public nature not included in the financial estimates and accounts of the Empire, unless the money for the purpose is supplied either wholly in advance or in instalments according to requirements. It is hoped, however, that the prominence which has recently been given to this subject by the issue of revised rules * for the regulation of expenditure on works of this class will have the desired effect of freeing this suspense account from the liability to such debits. In the case of work done for other Government departments, the charges should be adjusted monthly in transfer.

* Public Works Department circular No. 13 of 1885.

22. Expenditure incurred for a known service should never find a place in this account. This remark has reference to items 5, 7, 11, 12, and probably to others.

23. Nos. 14 to 18 are items of old standing. The sum due by the Darjeeling municipality was not adjusted in consequence of the levy of water-rates not having been introduced into Darjeeling, while the adjustment of the item of Rs. 88,152 in the arrear adjustment account is held over pending orders. The matter is under investigation in my office. In the case of item 16 it may be noted that adjustment was deferred pending orders of the Comptroller-General. The old outstandings in Central India (items 17 and 18) were noticed in paragraph 13 of last year's note. In respect to the first item the Examiner states that a reference has been made to the Indore Durbar, and a part of the outlay has been recovered. The second item is still under reference, and will probably be adjusted during the current year. The sum outstanding in Madras under wages of work-people (item 19) has been brought to the notice of the Local Government by the Examiner with the suggestion that it would be advisable to adjust this balance annually. The sum of Rs. 83 likely to prove irrecoverable from an advance made in Madras to bricklayers has been due to

the men absconding; and the amount will have to be written off to debit of works. The advance of Rs. 673 required by a Civil officer for a work (item 21) should not have been given by debit to this account, but supplied in the manner described in Public Works Department Code, chapter XIV, paragraph 107. Item 22 represents a liability of the Madras Railway Company. The Directors claimed immunity from the charge, but the Government presses the liability. A report is desirable as to the present position of the matter, and might be called for from the Madras Government.

24. In Assam the balance outstanding under the imported labor account showed an increase of Rs. 6,665 over the balance of the previous year due to the transfer to Provincial during 1885-86 of the suspense balances in the local fund suspense accounts. It is explained, however, that this balance, which stood at Rs. 14,654 at the end of the year, will be cleared off during the current year under arrangements made for charging the works on which presumably the labor was utilised. The credit balance of Rs. 130 (item 9) has been caused by the debits to works on account of value of labor being in advance of the payments of the laborers' wages. It was incorrect to credit this head and debit work with charges that had not been disbursed. The liability should have been shown in the accounts of the individual works as due for labor. No explanation has been furnished of the payment of Rs 311 made in Burma from Government funds on private accounts. In the North-Western Provinces and Oudh no reason has been given for advancing the salary, amounting to Rs. 2,564, of the Thomason College establishment, and holding the amount at the debit of this account. This appears to have been against rule and explanation seems desirable. If the amount shown as item 12 was ordinary objectionable expenditure, it should, under the normal procedure of this department, have been allowed to remain at the debit of the work, and been borne on the objectionable registers and returns until remedied; if it be recoverable it is rightly included here, but should not have been incurred, *vide* paragraph 21.

25. With the exception of the items mentioned above, the state of this suspense account is, generally speaking, in a healthy condition. The advances to members of the department are covered by sanctions, and are in course of recovery by monthly instalments. It may be noted that debits on account of personal advances will be comparatively few in future under the operation of Public Works Department circular No. III of 1885, which restricts the conditions under which advances may be made. Items of a miscellaneous nature, such as retrenchments, errors, &c., are carefully watched, with a view to their earliest possible removal from this suspense head.

LONDON INVOICES.

26. The balance of this account shows a decrease of Rs. 7,344, and calls for no special remark. The items appear to be current and efficient.

LONDON STORES.

27. There is a decrease in this account of Rs. 93,050 which has occurred chiefly in the North-Western Provinces and Oudh and in the Military Works Department. The bulk of the amount outstanding at the end of the year was in Madras and it has since been adjusted.

DEBT SUSPENSE ACCOUNT.

28. The transactions under this head resulted in a net decrease of Rs. 1,24,961, viz.

	Rs.
Deposits	— 66,171
Tuccavee advances	— 1,31,058
Civil Engineers' Provident Fund	+ 72,268
Net decrease	— 1,24,961

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DEPOSITS.

29. Large decreases have occurred in Madras, Hyderabad, and Central India. In Bombay, North-Western Provinces and Oudh, Bengal, and Burma there have been large increases. The decrease in Madras occurred under the heads Deposits of Contractors and Contributions for Works, while that in Hyderabad was caused by the refund to the Berars of Rs. 60,000 held under "Deposit" in 1883-84 on account of the value of stores from England for the Berar water-supply projects. The reduction in Central India occurred under the head of Contributions for Works. The increase in the North-Western Provinces and Oudh was caused by further deposits by contractors, while those in Bombay and Bengal are attributed to the receipt of contributions for works to be put in hand hereafter. The items of importance in Bengal are—

	Rs.
1. Contribution for a hostel for female students, Medical College ...	1,50,000
2. Contribution for Baraset school	4,127
3. Soorjagunge drainage works	4,676

The increase in Burma is mainly due to securities received from contractors for large works in the Rangoon division.

30. The following items of an unusual nature appear in this account:—

No. of item.	Province.	Particulars.	Amount.
			Rs.
1	North-Western Provinces and Oudh.	Amount at credit of Press, Book Depôt, and College Mess accounts	59,454
2	Do. do. ...	Pay of Mehilal, draftsman	21
3	Do. do. ...	Unclaimed wages of laborers	11
4	Do. do. ...	Amount due to contractors for work done ...	5,988
5	Madras	Old differences outstanding in Civil exchange accounts	1,36,440
6	Do.	Due to Kadim Ali Naekvi Saib for work ...	3,188
7	Hyderabad	Payments for demarcation and survey of land (arrear adjustment account)	— 540
8	Rajputana	Recovery by the Agent, Governor-General, Rajputana, from the Rajputana-Malwa Railway, to be expended on certain public works ...	12,000
9	Central India ...	Purboolall, sub-overseer's pay for October 1884 and travelling allowance for August and September 1884	58
10	Military Works Department.	Received from the District Judge, Peshawar, in satisfaction of a decree in the case of Secretary of State *versus* F. Robinson	1,396
11	Bengal	Expenditure on Barrakur Iron Works	— 1,25,733

31. *Items* 1, 2, *and* 9.—As regards the balance of Rs. 59,454 at credit of the Press, Book depôt, and College Mess, Rurki, it may be noted that the practice of passing these transactions through this account has hitherto been followed, but orders have recently been issued for the exclusion of the College Mess accounts, while the Local Government has taken the initiative towards keeping distinct and separate accounts of the Press and Book depôt. The matter is awaiting the result of a reference made to the Comptroller-General regarding the position of some old items, regarding which information is needed to effect a settlement of the question.* The procedure appears to obtain in this Province and in Central India of charging to establishment, by credit to deposits, sums on account of salaries, &c., remaining unpaid to employés of the department. The correct course is to debit the head Establishment only with actual payments and with amounts debited in transfer on account of similar payments out of the province. An account of the differences between audited and actual payments should be kept at the back of the establishment voucher.

* The information has since been received and the matter is now under disposal.

32. *Items* 3 *and* 4.—The credit in respect to unclaimed wages appears to indicate that the debits to work on account of wages of laborers are not based upon actual payments, but upon the amounts for which muster rolls are drawn up. This course should be discontinued in the North-Western Provinces and Oudh, as also the expedient of bringing to debit of grant by credit to deposits amounts remaining unpaid to contractors, &c., except as permitted in Public Works Department Code XIII-67. The proper course is to show such liabilities in the accounts of the individual works.

33. *Item* 5.—As explained in paragraph 17 of last year's note, this sum continues to be held at the credit of deposits pending instructions from the Comptroller-General.

34. *Item* 6.—This item of Rs. 3,188 is in dispute between the Executive Engineer and the contractor. The matter has been placed, it is stated, in the hands of the Government Solicitor.

35. *Item* 7.—This item is under investigation in my office, and its adjustment will probably be effected in the accounts of 1885-86.

36. *Item* 8.—The sum of Rs. 12,000 has been held for two years in the deposit account. The Examiner has asked the Local Administration for early orders on the subject.

37. *Item* 11.—The debit item of Rs. 1,25,733 appearing in this account is held there under the orders of the Bengal Government. The amount at debit at end of previous year was Rs. 1,61,895—*vide* paragraph 17 of last year's review. It is financially incorrect to charge any outlay paid by Government out of general funds to a deposit account. It should be debited to some grant.

38. There is a general tendency to utilise this suspense account as a receptacle for miscellaneous items of receipt. It should be borne in mind that credits to this head should ordinarily consist of contributions and *bonâ fide* deposits of subordinates and contractors, and that all other items should, as far as possible, be carried direct to the final head of credit.

TUCCAVEE ADVANCES.

39. The large reduction was the result of the relief afforded to this head by debit to Provincial Civil Buildings, Roads and Services of the balance of the unadjusted expenditure on the Calcutta International Exhibition.

CIVIL ENGINEER'S PROVIDENT FUND.

40. This fund was instituted by the Government of India in Public Works Department notification, No. 271, dated 5th November 1884. The yearly receipts and charges on account of the fund are cleared at the end of the year from the books of the various Examiners to those of the Examiner, Military Works, so that the sum of Rs. 72,268 appearing in this officer's accounts at end of 1884-85 represents the total net deposits made by contributors to the fund. The correctness of this balance is admitted by the Comptroller-General, who keeps the accounts of individual depositors.

41. The following table shows the cash balances in the hands of Civil officers at the end of the year :—

——	Balance on 1st April 1884.	Balance on 1st April 1885.
	Rs.	Rs.
Bengal	69	192
Punjab	4,024	4,416
North-Western Provinces and Oudh ...	1	...
Central Provinces	1,550	...
Burma	126	3,375
Rajputana	937	199
Assam	...	841

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MADRAS HARBOUR WORKS.

42. The following table shows the suspense balances for 1884-85, compared with the balances for 1883-84 :—

——	On 1st April 1885.	On 1st April 1884.	Increase or decrease.
	Rs.	Rs.	Rs.
Stock purchases and sales { Dr.	146	...	— 146
Stock purchases and sales { Cr.	...	203	+ 203
Stock	85,875	75,982	— 9,893
Miscellaneous advances	18	209	+ 191
London invoices	10	—659	— 669
London stores	2	9,725	+ 9,723

Under existing orders the whole of the outlay on the Madras Harbour Works is transferred monthly to the Civil Department for adjustment.

Resolution—

There has been a reduction generally in the amounts held under suspense at the end of the previous year; the balances at the close of the year under review seem to have been on the whole in a healthy condition, though it appears from paragraphs 21 and 38 of the Accountant-General's note that there is a tendency, in certain cases, to employ the miscellaneous advances and deposits accounts for a purpose for which they are not intended, and their use should therefore be restricted in future to such items as may be rightly included in them.

2. It is noticed from paragraph 12 that the value of reserve stock has been kept within the sanctioned limit in all provinces except Madras, Bengal, and Burma. The excess in Madras has already attracted the attention of the Government of that presidency, and has probably been since dealt with; that in Bengal seems to have been temporary only, and to have been caused by the anticipated sale of bricks to the Port Commissioners for the Kidderpore docks not having been effected in consequence of the delay in starting the works. It should be stated, however, how the present actual reserve stock in Bengal compares with the sanctioned reserve limit. No explanation has been furnished of the excess in Burma. If it has not since been cleared off, a report should be furnished as to the steps that have been taken in this direction.

3. The necessary verification of stock was effected generally during the year, and the book-rates were found to bear favorable comparison with the prevailing market rates.

With reference to paragraph 15, the Accountant-General should invariably be informed in future by Examiners whether at the end of each of the half-years ending 31st March and 30th September, there existed an agreement between the priced registers of articles in hand and the amount in balance at debit of stock.

4. A count of the materials at site of works was taken in most provinces; the balances were found correct and the rates satisfactory. In the case of the Punjab, Assam, and Burma, it has not been stated whether verification was carried out. If not done already, the necessary steps should be taken as early as possible.

5. With reference to paragraph 23, the Government of India would be glad to receive a report from the Government of Madras as to whether a satisfactory settlement has been arrived at in regard to the claim of Rs. 5,159 by Government against the Madras Railway Company on account of repairs to the sea-wall and protection of the shore at Beypore.

Order—

Ordered that the foregoing be communicated to the Local Governments, Administrations, 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.
The Chief Commissioners, Central Provinces, British Burma, 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, Col., R.E.,
Secretary to the Government of India.

Office note from the Examiner of Public Works Accounts, dated Madras, 9th July 1886, No. 263.

Your office note, No. 2340, dated 2nd July 1886.

I append below the following remarks on the items noticed by the Accountant-General, Public Works Department, in his review on his suspense balance for the year 1884-85.

Paragraph 6, *item* 1.—The value of the circular saws sent for sale to England was finally written off the books of this department in October 1885, with reference to G.Os., Nos. 2348 W. and 2580 W., dated 9th October and 11th November 1885, respectively.

Item No. 2.—The cost of the circular dividing machine has been adjusted in March 1886, but the incidental charges in connection with its transmission, such as freight, boat-hire, packing, &c., have not yet been settled. The Accountant-General, Madras, has again addressed the Comptroller, India Treasuries, on the subject, and it is hoped the adjustment will be effected in the supplemental accounts. The machine was supplied in July 1884, and the delay in adjustment, so far as this department is concerned, is due to the rule forbidding original debits or credits being raised in the Public Works accounts in connection with the Mathematical Instrument Department, Calcutta—*vide* Madras Code, paragraph 2435 (last clause), and Government of India Code, chapter XIV, section VI, notes B, C, and D (Standing Order, No. 74, of 12th May 1884) to paragraph 138.

Paragraph 12.—In the Presidency Stores division the value of tools and plant has been written off the stock books in 1885-86, but the balance at debit of stock is still in excess of the reserve limit sanctioned in G.O., No. 2270 W., dated 15th September 1884, as shown in margin.

Reserve limit, Rs. 1,50,000; balance on 31st March 1886, Rs. 2,04,057.

The stock in hand in this division at end of March 1885 was Rs. 3,03,719, and by writing off the value of tools and plant (Rs. 1,73,817) in 1885-86, the value at end of that year should have been well within the sanctioned reserve; but, as stated above, this is not the case and goes to show that, instead of a reduction being effected, there has really been an increase. In connection with these remarks please see my office note, No. 40, dated 13th April 1886, and G.O., No. 1186 W., dated 11th May 1886.

The reserve limit of stock for the Nílgiri division has since been raised to Rs. 33,000, *vide* G.O., No. 359 W., dated 10th February 1886, and the balance at end of March is within that amount.

Godávari Eastern division.—The Government, in the Irrigation Branch, has it under consideration to raise the reserve limit of stock for this division to cover the value of stock under all sub-heads including Stock Manufacture and Land, Kilns, &c.

Paragraph 20, *item No.* 16.—Orders of Comptroller-General still awaited.

Item No. 19.—This item has been adjusted from profits realised during 1885-86, but the Government, in the Irrigation Branch, has been addressed with a view to

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instructions being issued to debit in future the charges in connection with the boat office account to tools and plant, as suggested by the Inspector of Public Works Accounts.

Item No. 20.—This has been finally written off to the debit of the Sangam anicut project with reference to G.O., No. 797 I., dated 16th September 1885.

Item No. 21.—A sum of Rs. 8 only remains unadjusted at end of 1885-86, and Executive Engineer promises early adjustment of this small balance. The miscellaneous advance account was in this case chosen as the most convenient and expedient method of recording the transaction in the first instance as explained to the Accountant-General, Public Works Department, in my reply to paragraph 134 of the report of the Inspector of Public Works Accounts on this office in January and February 1885. I quote below the reply *in extenso*—

"Such officers are also treated as imprest-holders, but it was not infrequently found that they sent in no accounts for months and it was considered expedient for better control by the audit office that their transactions should be shown under miscellaneous advances and be subject to monthly scrutiny in audit, when delays in accounting for expenditure, or absence of expenditure could at once be taken cognisance of."

I may here remark that this course is only adopted where Civil officers have the execution of a single work only in a division.

Item No. 22.—The Government will no doubt be in a position to deal with this item. This office has not been informed whether any satisfactory settlement in regard to the claim has yet been arrived at.

Paragraph 30, *item No.* 5.—As stated by the Accountant-General, Public Works Department, in his review, instructions from the Comptroller-General are awaited for the adjustment of these old differences.

Item No. 6.—Final orders in regard to the adjustment of this transaction have since issued in G.O., No. 1567 W., dated 22nd June 1886, and an early settlement may now be looked for.

ORDER—dated 10th August 1886, No. 1980 W., Public Works.

The resolution of the Government of India above recorded, and the note thereon by the Examiner of Public Works Accounts, will be communicated to the officers of the Public Works Department.

2. The Examiner of Public Works Accounts will, in communication with the Accountant-General, Madras, adopt measures for the early adjustment of the incidental charges in connection with the transmission, &c., of the circular dividing machine.

3. The excess noticed by the Examiner of Public Works Accounts in the reserve stock of the Presidency Stores division is due, it is understood, to the supply of timber which the General Superintendent was permitted to obtain from Pegu (*vide* G.O., No. 274 W., dated 1st February 1886). The Superintending Engineer, V Circle, will, however, arrange for the early removal of the surplus articles from the stock accounts of the division.

4. The Superintending Engineer, I Circle, will expedite the report called for in paragraph 1 of the note by the Chief Engineer for Irrigation printed with G.O., No. 467 I., dated 3rd July 1886, regarding the limit at which the reserve stock in the Godávari Eastern division should be fixed.

5. In G.O., No. 359 W., dated 10th February 1886, the limit of reserve stock in the Nílgiri division was fixed at Rs. 33,000 as a temporary measure. The balance at the end of March 1886 is reported to be within that limit.

6. The Examiner of Public Works Accounts will communicate with the officers concerned, and effect a speedy adjustment of the items still remaining at the debit of the miscellaneous advance accounts. The Consulting Engineer for Railways will, in reference to the concluding paragraph of G.O., No. 1147 R., dated 30th November 1885, ascertain and report whether the Railway Company are prepared to accept the debit of Rs. 12,991-6-3 referred to therein.

7. The Superintending Engineer, II Circle, will expedite the disposal of the claim due to Contractor Kazim Ali Naekvi Saib, as instructed in G.O., No. 1567 W., dated 22nd June 1886, and thus eliminate the credit in the deposit accounts of the Sangam Project division.

8. Attention is drawn to the remarks of the Government of India contained in paragraph 1 of their resolution, with the view that care may be taken in future to restrict the transactions recorded in the miscellaneous advances and deposits accounts to items for which those accounts are strictly intended.

9. Ordered that the following reply be sent to the Government of India with reference to paragraph 5 of their resolution under review :—

(Here enter No. 1981 W., dated 10th August 1886.)

(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.
" Examiner, Public Works Accounts.
" Secretary, Port Trust Committee.
" Consulting Engineer for Railways.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of [1886] Madras.

PUBLIC WORKS.

Dated August, 10th.

Recd. *Encl.*

G.O., 10th Aug. 1886, No. 1980 W.

AUGUST.

Suspense Balances

Orders on resolution of the Government of India, reviewing note by the Accountant-General, Public Works Department, on the —— of the General Branch of the Public Works Department at the close of 1884-85.

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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 your resolution, No. 179 A.G., dated 16th June 1886, and, in reply, to forward, herewith, a copy of proceedings of this Government, No. 1147 R., dated 30th November 1885, in which the claim of Rs. 5,159-2-11 against the Madras Railway Company on account of repairs to the sea-wall and protection of shore at Beypore was proposed to be withdrawn should the Railway Company accept the debit of Rs. 12,991-6-3 for work done by them. The Company's reply is awaited, and, when received, the result will be duly communicated.

I have the honor to be,
Sir,
Your most obedient servant,

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

FORT ST. GEORGE,
10th August 1886.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated August, 10*th.*

Recd. *Encl.*

10th August 1886, No. 1981 W.

AUGUST.

Protection of the Shore at Beypore

The present position of the claim of Rs. 5,159 by Government against the Madras Railway Company on account of repairs to the sea-wall and —, reported to the Government of India.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper:—

Proceedings of the Government of India, Public Works Department (Account—General), dated Fort William, 6th July 1885, No. 180 A.—G.

Suspense balances of the General Branch of the Public Works Department at close of the year 1883-84.

Read—the following:—

Note by Lieutenant-Colonel D. H. TRAILL, R.E., Officiating Accountant-General, Public Works Department, No. 278 G., dated 21st May 1885.

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 1882-83:—

Provincial and Local.

	Madras, provincial.	Bombay, provincial.	Punjab, provincial.	N.W.P. and Oudh.		Assam, provincial.	Central Provinces, provincial.	Bengal, provincial.	British Burma, provincial.	Total.
				Provincial.	Local.					
Stock purchases and sales—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance on 1st April 1883 .. Dr. ..	13,402	..	1,414	..	..	16,171	17	35,358	696	61,058
Cr. ..	18,891	..	60	..	..	2,115	6,052	36,950	..	64,068
Do. do. 1884 .. Dr. ..	3,278	4	1,414	7,992	..	3,146	1,002	3,582	1,246	21,664
Cr. ..	1,905	..	6	16,187	..	2,886	945	35,914	376	58,219
Increase or decrease .. Dr. ..	— 10,124	+ 4	..	+ 7,992	..	— 7,025	+ 993	— 32,376	+ 550	— 39,994
Cr. ..	— 17,286	..	— 54	+ 16,187	..	+ 771	— 5,107	— 1,036	+ 276	— 7,149
Stock—										
Balance on 1st April 1883	4,94,189	25,143	92,418	80,688	..	1,26,686	38,643	5,21,971	1,38,629	15,18,367
Do. do. 1884	5,42,080	21,652	88,893	33,308	..	1,30,412	46,543	9,27,217	1,31,727	19,26,894
Increase or decrease ..	+ 47,891	— 3,491	— 3,525	— 42,320	..	+ 3,726	+ 7,902	+ 4,05,246	— 6,902	+ 4,08,527
Miscellaneous advances—										
Balance on 1st April 1883	85,997	17,715	13,948	19,989	6,102	28,866	4,593	2,75,[illegible]	25,889	4,43,648
Do. do. 1884	40,479	8,943	14,614	26,634	7,142	25,850	2,170	[illegible]	16,465	2,55,369
Increase or decrease ..	— 45,518	— 8,772	+ 666	+ 6,645	+ 1,040	— 13,016	— 2,523	— 1,67,277	— 9,424	— 2,28,179
London invoices—										
Balance on 1st April 1883	+ 7,860	+ 5	..	..	..	..	..	..	..	+ 7,865
Do. do. [illegible]	[illegible]	[illegible]	..	— 792	..	..	..	..	..	+ 13,177
Increase or decrease ..	+ 6,104	..	..	— 792	..	..	..	..	..	+ 5,312
London stores—										
Balance on 1st April 1883	+ 2,859	+ 1	..	+ 68	..	+ 5,938	..	..	..	+ 8,866
Do. do. 1884	+ 7,100	+ 1	..	+ 43,768	..	..	..	..	..	+ 50,869
Increase or decrease ..	+ 4,241	..	..	+ 43,700	..	— 5,938	..	..	..	+ 42,003
Deposits—										
Balance on 1st April 1883	2,44,169	1,88,372	19,124	51,870	19,563	7,923	32,819	1,62,428	90,680	8,16,948
Do. do. 1884	2,27,482	1,71,846	17,998	1,08,595	55,688	10,807	19,098	— 26,448	85,092	6,70,158
Increase or decrease ..	— 16,687	— 16,526	— 1,126	+ 56,725	+ 36,125	+ 2,884	— 13,721	— 1,88,876	— 5,588	— 1,46,790
Tuccavee advances—										
Balance on 1st April 1883	..	..	..	..	..	..	..	+ 1,368	..	+ 1,368
Do. do. 1884	..	..	..	..	..	..	..	+ 1,36,834	..	+ 1,36,834
Increase or decrease ..	..	..	..	..	..	..	..	+ 1,34,466	..	+ 1,34,466
Barrack supplies—										
Balance on 1st April 1883	+ 3,673	..	..	..	..	..	..	..	..	+ 3,673
Do. do. 1884	..	..	..	..	..	..	..	..	..	..
Increase or decrease ..	— 3,673	..	..	..	..	..	..	..	..	— 3,673

Imperial—Military Works and Civil Buildings, Roads and Services.

	Coorg.	Bombay.		Simla Imperial Circle.	Military Works Department.	Central India.		Punjab.	N.W.P. and Oudh.	Rajputana.		Central Provinces.	Hyderabad.	Total.
	Civil buildings, roads and services.	Military works.	Civil buildings, roads and services.	Civil buildings roads and services.	Military works.	Military works.	Civil buildings, roads and services.	Civil buildings, roads and services.	Civil buildings, roads and services.	Military works.	Civil buildings, roads and services.	Military works.	Military works.	
Stock purchases and sales—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance on 1st April 1883 .. Dr. ..	..	20	..	..	20,833	2,033	..	..	..	28	..	..	416	23,330
Cr. ..	..	..	..	1,434	2,647	9,212	..	..	..	40	..	..	208	13,541
Do. do. 1884 .. Dr. ..	74	..	..	3,595	9,205	1,087	..	..	..	193	..	..	233	14,387
Cr. ..	..	..	..	..	1,793	25	..	..	..	6	..	..	759	2,583
Increase or decrease .. Dr. ..	+ 74	— 20	..	+ 3,595	— 11,628	— 946	..	..	..	— 165	..	..	— 183	— 8,943
Cr. ..	..	..	..	— 1,434	— 854	— 9,187	..	..	..	— 34	..	..	+ 551	— 10,958
Stock—														
Balance on 1st April 1883	3,090	74,112	..	1,12,734	14,47,544	78,082	2,780	..	..	36,047	2,420	97,922	13,886	18,68,617
Do. do. 1884	4,976	61,816	..	1,02,185	12,65,138	78,212	4,257	..	..	35,610	1,143	89,868	13,092	16,56,297
Increase or decrease ..	+ 1,886	— 12,296	..	— 10,549	— 1,82,406	+ 130	+ 1,477	..	..	— 437	— 1,277	— 8,054	— 794	— 2,12,320
Miscellaneous advances—														
Balance on 1st April 1883	244	4,763	44,586	2,520	23,460	8,356	4,590	..	..	127	1,393	236	2,796	98,071
Do. do. 1884	1,488	5,426	..	17,653	38,503	4,549	1,113	..	..	208	1,111	..	1,698	71,749
Increase or decrease ..	+ 1,244	+ 663	— 44,586	+ 15,133	+ 10,043	— 3,807	— 3,477	..	..	+ 81	— 282	— 236	— 1,098	— 26,322
London invoices—														
Balance on 1st April 1883	..	..	..	..	— 95	..	..	..	..	..	..	..	..	— 95
Do. do. 1884	..	..	..	..	— 7,884	..	..	..	..	..	..	..	..	— 7,884
Increase or decrease ..	..	..	..	..	— 7,789	..	..	..	..	..	..	..	..	— 7,789
London stores—														
Balance on 1st April 1883	..	+ 4	..	..	+ 3,626	..	..	..	..	..	..	..	..	— 3,630
Do. do. 1884	..	..	..	..	+ 49,068	+ 387	..	..	..	..	..	..	..	+ 49,455
Increase or decrease ..	..	— 4	..	..	+ 45,442	+ 387	..	..	..	..	..	..	..	+ 45,825
Deposits—														
Balance on 1st April 1883	321	..	..	10,668	83,580	..	84,951	..	..	30,970	..	..	4,050	2,14,540
Do. do. 1884	83	..	..	12,504	78,449	..	2,90,339	..	..	65,980	..	..	61,195	5,08,550
Increase or decrease ..	— 238	..	..	+ 1,836	+ 5,131	..	+ 2,05,388	..	..	+ 35,010	..	..	+ 57,145	+ 2,94,010

* Includes Biluchistan agency.

General Abstract.

—		Imperial.	Provincial.	Local.	Total.
		Rs.	Rs.	Rs.	Rs.
Stock purchases and sales—					
Balance on 1st April 1883 ...	Dr.	23,330	61,658	...	84,988
	Cr.	13,541	64,068	...	77,609
		14,387	21,664	...	36,051
Do. do. 1884 ...	Dr	2,583	56,919	...	59,502
	Cr.				
Increase or decrease ...	Dr.	— 8,943	— 39,994	...	— 48,937
	Cr.	— 10,958	— 7,149	...	— 18,107
Stock—					
Balance on 1st April 1883 ...		18,68,617	15,18,367	...	33,86,984
Do. do. 1884 ...		16,56,297	19,26,894	...	35,83,191
Increase or decrease ...		— 2,12,320	+ 4,08,527	...	+ 1,96,207
Miscellaneous advances—					
Balance on 1st April 1883 ...		98,071	4,77,446	6,102	5,81,619
Do. do. 1884 ...		71,749	2,48,227	7,142	3,27,118
Increase or decrease ...		— 26,322	— 2,29,219	+ 1,040	+ 2,54,501
London invoices—					
Balance on 1st April 1883 ...		— 95	+ 7,865	...	+ 7,770
Do. do. 1884 ...		— 7,884	+ 13,177	...	+ 5,293
Increase or decrease ...		— 7,789	+ 5,312	...	— 2,477
London stores—					
Balance on 1st April 1883 ...		+ 3,630	+ 8,866	...	+ 12,496
Do. do. 1884 ...		+ 49,455	+ 50,869	...	+ 1,00,324
Increase or decrease ...		+ 45,825	+ 42,003	...	+ 87,828
Deposits—					
Balance on 1st April 1883 ...		2,14,540	7,97,385	19,563	10,31,488
Do. do. 1884 ...		5,08,550	6,14,470	55,688	11,78,708
Increase or decrease ...		+ 2,94,010	— 1,82,915	+ 36,125	+ 1,47,220
Tuccavee advances—					
Balance on 1st April 1883 ...		...	1,368	...	+ 1,368
Do. do. 1884 ...		...	+ 1,35,834	...	+ 1,35,834
Increase or decrease ...		...	+ 1,34,466	...	+ 1,34,466
Barrack supplies—					
Balance on 1st April 1883 ...		...	+ 3,673	...	+ 3,673
Do. do. 1884 ...		...	...	...	...
Increase or decrease ...		...	— 3,673	...	— 3,673

2. *Stock purchases and sales.*—The net balance of this account at the end of the year is a credit of Rs. 23,451, arrived at thus :—

	Rs.
Total outstanding debits	36,051
Do. credits	59,502
Net credit balance ...	23,451

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

—		Imperial.	Provincial.	Total.
		Rs.	Rs.	Rs.
Madras	Dr.	...	3,278	3,278
	Cr.	...	1,605	1,605
Simla Imperial Circle	Dr.	3,595	...	3,595
	Cr.	...	...	...
Military Works Branch	Dr.	9,205	...	9,205
	Cr.	1,793	...	1,793
North-Western Provinces and Oudh ...	Dr.	...	7,992	7,992
	Cr.	...	16,187	16,187
Bengal	Dr.	...	3,582	3,582
	Cr.	...	35,014	35,014
Central India	Dr.	1,087	...	1,087
	Cr.	25	...	25
Punjab	Dr.	...	1,414	1,414
	Cr.	...	6	6
British Burma	Dr.	...	1,246	1,246
	Cr.	...	276	276

4. Of the debtor balance of Rs. 3,278 in Madras, a sum of Rs. 2,311 represents the value of stores which were unsaleable in India, and were, under sanction of the local Government, sent for sale to the India Store office, England. The other items are all trifling and mostly adjusted. The balances in the case of the Simla Imperial Circle, Military Works Department, and the Punjab are for the most part the usual outstandings for stock sold or purchases not paid for, and no items appear to call for any explanation. The net credit balance of Rs. 8,195 in the North-Western Provinces and Oudh is caused by supplies made on behalf of the civil department by the Forest and Jail departments which have not wholly been adjusted. In Bengal, the credit balance of Rs. 31,432 is due to large credit balances in the first and second Calcutta divisions, and the Dacca division. In the first Calcutta division there was a credit balance of Rs. 14,893, due to coal received for the Akra brick factory but not paid for; in the second division there was a credit balance of Rs. 8,317, due to the purchase of materials for the new Military Accounts offices and the Central Press buildings; and in the Dacca division there was a credit balance of Rs. 6,302, which is mainly attributable to a sum of Rs. 5,675, due for supply of bricks at Fareedhpore. The greater portion of the items forming the balance in Central India have since been adjusted; two items, however, are of long standing: one, an issue to Sir Lepel Griffin in November 1882, amounting to Rs. 206, the adjustment of which has been delayed by absence on furlough of that officer, and the other, an issue to Colonel Glass in November 1882, amounting to Rs. 68; and in the case of British Burma, all have been cleared off.

5. *Stock.*—The stock transactions during the year result in a net increase of Rs. 1,96,207, made up thus :—

—	Imperial.	Provincial.	Net total.
	Rs.	Rs.	Rs.
Madras	...	+ 47,891	+ 47,891
Coorg	+ 1,886	...	+ 1,886
Central India	+ 1,607	...	+ 1,607
Assam	..	+ 3,726	+ 3,726
Bengal	...	+ 4,05,246	+ 4,05,246
Total increases ...	...	...	+ 4,60,356

—	Imperial.	Provincial.	Net total.
	Rs.	Rs.	Rs.
Bombay	— 12,296	— 3,491	— 15,787
Simla Imperial Circle	— 10,549	...	— 10,549
Military Works Department	— 1,82,406	...	— 1,82,406
Punjab	...	— 3,525	— 3,525
North-Western Provinces and Oudh	...	— 42,320	— 42,320
Rajputana	— 1,714	...	— 1,714
Central Provinces	— 8,054	+ 7,902	— 152
British Burma	...	— 6,902	— 6,902
Hyderabad	— 794	...	— 794
Total decreases ...	...	...	— 2,64,149
Net total increase ...	...	...	+ 1,96,207

6. The chief items of increase shown in the above table have occurred in Madras and Bengal.

The increase in Madras is chiefly attributable to the formation of the Cauvery-Venaar division, in which reserve stock has been maintained to the extent of Rs. 45,761 against a sanctioned reserve limit of Rs. 50,000. Of the large increase of Rs. 4,03,242 in Bengal, Rs. 1,35,860 has occurred under the head "Special stock," and the balance of Rs. 2,69,382 under "Reserve;" the bulk of the former is comprised of large excess balances in the divisions noted in the margin.

Calcutta workshops.
Jessore.
Julpigoree.
Darjeeling.
Bhagulpore.

In the case of the Calcutta workshops division, the balance is composed of unadjusted balances for work done for other divisions. The balances in the Julpigoree and Bhagulpore divisions are due principally to collection of materials for different works in each. To a certain extent the balance in the Jessore, also due to this cause, but the greater portion of the balance in the Darjeeling division is Rs. 26,208 at debit of stock on account of "Land and kilns." In all cases of collection of materials for works, competent sanction was obtained to the procedure.

As regards the balance under "Reserve stock," the excess occurs chiefly in the first Calcutta division, where the balance at the end of the year was Rs. 4,19,540 against a reserve stock limit of Rs. 2,00,000. This increase is mainly due to the sub-head "Building materials," the value of which in stock rose from Rs. 30,207 at the commencement of the year to Rs. 3,10,695 at the year's end; and partly to a small excess under "Manufactures." This large increase was specially reported to the local Government by the Examiner in his No. 7271, dated 5th August 1884; but the result is not yet known.

7. In the remaining provinces a decrease in stock has taken place, amounting to Rs. 2,64,148.

8. The value of reserve stock has been kept within the sanctioned limit in all provinces, except Madras, Central India, Bengal, and Rajputana. The table in the margin shows to what extent the sanctioned limit has been exceeded in the provinces above mentioned. In the case of Madras, the excess over the sanctioned limit occurs principally in the following divisions:—

—	Reserve stock.	Sanctioned limit.	Excess.
	Rs.	Rs.	Rs.
Madras ...	5,42,080	3,56,333	1,85,647
Central India ...	34,053	33,000	1,053
Bengal ...	6,36,737	4,90,000	1,46,737
Rajputana ...	9,547	7,000	1,547

	Rs.
Godávari, Eastern	10,626
Nilgiri	18,871
Presidency Stores	1,59,475

In the first two divisions the increase is mainly under the sub-heads Building materials and Land and kilns; and it is observed that the increase has occurred notwithstanding the fact that the reserve limit was temporarily augmented during the year to meet the excess in these sub-heads.

In the case of the Presidency Stores division, the reserve limit has only recently been fixed at an approximate sum of Rs. 1,50,000, which falls far short of the actual balance of Rs. 3,09,452 in this division. The local Government has, however, ordered a reduction in the value of stores by the disposal of the surplus, as occasion offers, and without loss to the State.

In the case of Central India, the Mhow division is the only one in which the reserve limit has been exceeded. The excess amounts to Rs. 10,572, the figures of stock and reserve limit being, respectively, Rs. 30,572 and Rs. 20,000. The Examiner is of opinion that this excess is caused by some "special stock" having been converted into "reserve" out of the previous year's balance, and has called for particulars, which he will lay before the local Administration for orders. The excess in Bengal has already been explained in paragraph 6. In Rajputana the excess is small and calls for no remark.

9. Stock was verified in the different provinces during the year, and, generally speaking, the book-rates compare favorably with those prevailing in the market.

10. In Madras, in the Presidency Stores division, surplus and unsaleable stock, valued on the books at Rs. 27,864, was auctioned during the year and realized only Rs. 5,869. The loss was, under sanction of Government, debited to "Tools and plant." A deficiency in quantity of materials in the Indore sub-division in Central India, valued at about Rs. 9,000, is reported as probably due to wastage, and is receiving attention. A debit of Rs. 1,561 was also made during the year to the head "Profit and loss" on the following accounts:—

	Rs.
Loss by sale of stores received in a damaged condition per S S. *Clan Drummond*	1,265
Difference between actual and book values of stock in the Chingleput division	296
Total ...	1,561

The charge on account of the first item forms the subject of a separate communication, the result of which is not yet known. The second item has been charged off under proper authority.

In last year's note it was brought to notice that there was on balance a large quantity of curved corrugated iron sheets, to the value of Rs. 58,625, in the Central Provinces, which there seemed to be no prospect of utilizing locally. The Examiner reports that at the close of the year under review sheets to the value of Rs. 57,512-12-0 still remained unutilized; but states that the local Administration has addressed the Manager, Nagpur and Chhattisgarh State Railway, in view to their disposal by utilizing them on the Chhattisgarh line when required, and it is anticipated that a large quantity will be utilized during the current year.

—	Balance on 1st April 1883.	Balance on 1st April 1884.	Increase or decrease.
	Rs.	Rs.	Rs.
Madras ,, ...	6,95,963	7,17,148	+ 21,185
Bombay	2,79,288	2,91,336	+ 12,048
Bengal	7,39,254	5,20,468	— 2,18,786
North-Western Provinces and Oudh ...	2,03,654	1,72,932	— 30,722
Punjab ...	1,77,837	1,92,424	+ 14,587
Central Provinces ...	48,548	78,400	+ 29,852
Assam	34,702	34,987	+ 285
British Burma ...	2,38,456	1,80,698	— 57,758
Central India ...	18,201	17,824	— 380
Coorg	33,523	38,554	+ 5,031
Hyderabad ...	9,764	3,723	— 6,041
Rajputana ...	23,243	13,246	— 9,997
Military works ...	2,17,272	4,29,324	+ 2,12,052
Total ...	27,15,708	26,90,064	— 25,644

11. In the margin a table is given showing the value of materials remaining unexpended at site of works.

It has not been stated in the case of Central India, Punjab, and British Burma whether the materials have been counted. In the other provinces the balances have been generally verified and the rates reported to be fair. It will be observed that there has been a total reduction during the year of Rs. 25,644.

12. *Miscellaneous advances.*—The balance of this account shows a decrease of Rs. 2,54,501, the details of which are given in the table in the margin.

—	Imperial.	Provincial and Local.	Net total.
	Rs.	Rs.	Rs.
Madras	..	— 45,518	— 45,518
Bombay	— 43,923	— 8,772	— 52,695
Bengal	..	—1,57,277	—1,57,277
Coorg	+ 1,244	..	+ 1,244
Central India ..	— 7,284	..	— 7,284
North-Western Provinces and Oudh ..	..	+ 7,685	+ 7,685
Central Provinces ..	— 236	— 2,523	— 2,759
Hyderabad	— 1,098	..	— 1,098
British Burma ..	..	— 9,424	— 9,424
Military works ..	+ 16,043	..	+ 16,043
Simla Imperial Circle..	+ 15,133	..	+ 15,133
Punjab	..	+ 666	+ 666
Rajputna	— 201	..	— 201
Assam	..	— 13,016	— 13,016
	— 26,322	—2,28,179	—2,54,501

13. From this table it will be observed that the provinces chiefly contributing towards the decrease are Madras, Bombay, Bengal, and Assam.

In Madras the decrease is chiefly due to the adjustment of old differences outstanding in the civil exchange accounts, and in Bombay, to the adjustment of a large advance outstanding against the Bombay, Baroda and Central India Company for carrying on the salt works at Uru. In the accounts of Bengal for 1882-83, this head was debited with all expenditure in connection with the Exhibition buildings and the Burrakur iron works, but was in the following year relieved of all such charges, which in a great measure accounts for the large reduction noted in the above table. Excluding the expenditure referred to, the reduction in the balance is Rs. 21,252 only, caused chiefly by refunds of advances to workpeople. There is still a heavy debit balance in the Examiner's auxiliary accounts, mainly due to a sum of Rs. 86,262, which represents unadjusted balances between the Public Works and Civil departments to end of March 1882, and is kept at debit of this account pending orders regarding its final adjustment.* In the Darjeeling division, there is a balance of Rs. 3,914, which includes a sum of Rs. 3,831 expended on account of the Darjeeling municipality, the adjustment of which is held over till the introduction of water-rates in the station. In the case of Assam, the decrease is composed of small items, none of which need any special remark.

* *Vide* Examiner's No. 4871, dated 28th May 1884.

14. In Central India there are a few items of old date under the head "Miscellaneous advances." The items are—

	Rs.		
1. Royalty paid for line ...	108	Outstanding since May 1883.	
2. Making furniture for Sir Lepel Griffin	429	Do.	December 1881.
3. Repairing Superintending Engineer's lathe	249	Do.	July 1883.

The first item, the Examiner reports, is under reference to the local Administration, and will be adjusted in 1884-85.

The second was brought to notice in the note on last year's accounts. It is expected that this item has been adjusted in the accounts for 1884-85.

The third is being adjusted by instalments, the first of which was paid in April 1884.

The provinces in which the chief items of increase have occurred are the North-Western Provinces and Oudh, Military Works, and the Simla Imperial Circle. In the North-Western Provinces and Oudh the increase mainly occurs under the head Advances to members of the department, which, the Examiner states, have since been adjusted with a few trifling exceptions. In the Military Works the increase is caused by a special debit of Rs. 16,169, which represents the cost of transport of Pioneers for the Bolan road; this item has since been adjusted. In the Simla Imperial Circle the increase is also caused by special debits made up of a number of items which have all been since adjusted.

15. *London invoices.*—The balance of this account shows a decrease of Rs. 2,477, due to invoiced value of stores, the payments for which had not been advised by the Secretary of State.

16. *London stores.*—The balance of this account shows an increase of Rs. 87,828, made up thus:—

	Rs.
Imperial	45,825
Provincial	42,003
Total ...	87,828

The provinces mainly contributing towards this increase are the North-Western Provinces and Oudh and the Military Works Department, in which the items of increase amount to—

	Rs.
North-Western Provinces and Oudh	43,700
Military Works	45,442

In the North-Western Provinces and Oudh this account closed with a balance of Rs. 43,768, representing the invoiced value of English stores for the Deoha bridge, which had not been received up to the close of 1883-84, but the outstanding has been adjusted in 1884-85. The greater portion of the balance in the Military Works Department has also been adjusted in the accounts of 1884-85.

17. *Deposits.*—There has been an increase in this account to the extent of Rs. 1,47,220, made up as follows:—

	Rs.
Total increase	3,30,135
Do. decrease	1,82,915
	1,47,220

18. The provinces in which large increases have occurred are Central India, North-Western Provinces and Oudh, Hyderabad and Rajputana; those in which decreases have occurred are Bengal, Madras, and Bombay.

In Central India the increase amounts to Rs. 2,05,388, which, for the most part, represents contributions received from Native States and Local Funds for the execution of works in the province. Of the increase of Rs. 92,850 in the North-Western Provinces and Oudh, Rs. 27,600 represent an adjustment of a previous debit on account of expenditure on the Baliah protective works, which has been charged off to Imperial funds under the orders of Government, and an increase of Rs. 33,000 is on account of the Press Book Depôt and College Mess account, Rurki, which is in course of adjustment, the remaining items of increase are chiefly due to contractors' deposits. The increase in Hyderabad is almost wholly due to a remittance of Rs. 60,000 to the Secunderabad division on account of estimated cost of stores ordered from England in 1883-84 for the Berar water-supply project, but which were not received before the close of that year, the remittance having been made purely to avoid a lapse in the Hyderabad Assigned Districts budget. The propriety of transactions of this nature has been called in question in the case of other provinces; the lapse of grant, had it occurred, would have been less objectionable than the method devised for avoiding it. The increase in Rajputana, as well as the balance at credit of this account, represent for the most part contributions for works to be executed. Under the orders of the Bengal Government, the entire expenditure (Rs. 1,61,895) on the Burrakur iron works has been charged to the head "Deposits," and to this is mainly due the large decrease in the current year's balance in Bengal. The closing balance of Rs. 2,27,482 in Madras includes a sum of Rs. 1,36,440, which represents the balance of old differences in the exchange accounts, which must remain at debit of "Deposits" pending instructions* from the Comptroller-General. The decrease in this province during the year is due to adjustments aggregating Rs. 62,045 on account of these differences. The balances in the remaining provinces need no remark.

* Accountant-General's No. 470 G. of 12th July 1884.

19. *Tuccavee advances.*—The balance of this account stands at Rs. 1,34,466, which relates wholly to Bengal, and is solely caused by this head being, under recent orders, debited with all expenditure in connection with the exhibition buildings. The expenditure on this account will be adjusted in the accounts for 1884-85.

20. *Barrack supplies.*—No balance remains under this head at the close of the year.

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

	Balance on 1st April 1883.	Balance on 1st April 1884.
	Rs.	Rs.
Bengal	184	69
Punjab	4,359	4,024
North-Western Provinces and Oudh	1,839	1
Central Provinces	320	1,550
British Burma	10,446	126
Rajputana	444	937

22. *Madras Harbour Works.*—The suspense balances of the Madras Harbour Works are detailed in the following table:—

—		Balance on 1st April 1883.	Balance on 1st April 1884.	Increase or decrease —
		Rs.	Rs.	Rs.
Stock purchases and sales	Dr. ...	..	145	+ 145
	Cr. ...	13,243	...	— 13,243
Stock		93,142	85,875	— 7,267
Miscellaneous advances		5,050	18	— 5,032
London invoices		— 2,439	+ 10	+ 2,449
Do. stores		— 488	+ 2	+ 490

The stock balance at the end of the year shows a reduction of Rs. 7,267: it is noted that this is mainly due to a charge to works on account of depreciation and wastage on Portland cement and coal. The balances of the other accounts show a satisfactory reduction during the year.

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 old outstandings in Central India noticed in paragraphs 4 and 14 of the foregoing note call for early adjustment, and the attention of the Agent to the Governor-General, Central India, is accordingly invited to them.

It is observed from paragraph 8 that in most provinces the value of reserve stock has been kept within the sanctioned limit, but that there are large excesses in the Madras presidency and in Bengal. It is hoped that during the current year reductions not involving loss to the State will be found possible in these provinces.

The loss of Rs. 1,265, sustained in the Madras presidency by the sale of stores received in a damaged condition per S.S. *Clan Drummond*, should not have been debited to the head Profit and loss, but adjusted in the manner prescribed in Public Works Department Code, chapter XIII, paragraph 39. It is understood that instructions on this point have since issued from the Accountant-General, Public Works Department, to the local Examiner.

The balances of materials remaining unexpended at site of unfinished works have been generally verified and the rates reported as fair. It has not been stated whether the necessary verification was effected in Central India, Punjab, and British Burma. Attention is invited to the observations by the Government of India on the review of the suspense balances at end of 1882-83, and it is requested that measures may be

taken to have the balances verified as early as possible in all cases where this has not already been done.

With reference to paragraph 18, it may be observed that the expedient devised in Hyderabad to avoid the lapse of Rs. 60,000 from the Hyderabad Assigned Districts budget is incorrect in principle; it should not again be permitted.

Order.—Ordered that the foregoing be communicated to the local Governments, Administrations and officers noted in the margin for information and guidance.

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners, Central Provinces, British Burma, 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) H. A. BROWNLOW, Colonel, R.E.,
Offg. Secy. to the Govt. of India.

(Signed) C. BIRD, Captain,
Asst. Secy. to the Govt. of India, Mily. Dept.,
In charge P.W. Dept.

To the Secretary to the Government of Madras, Public Works Department.

From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 29th July 1885, No. 327.

Your office note No. 1698 D., dated 24th July 1885.

Paragraph 4 of the Accountant-General's Public Works Department note.—Of the thirty-eight circular saws sent to the Director-General of Stores, India office, for disposal, it is reported that * eleven have been disposed of for £24, six have been taken into use at the India Store Depôt (value credited not stated), and for the remaining twenty-one no offer has yet been made. The value of the stores on the books is Rs. 2,311, so that, judging from the sales already effected, we may expect to recover not more than one-third of the value altogether.

* G.O., No. 1569 W., dated 6th July 1885. Office Note No. 1677 D., dated 23rd July 1885.

2. *Paragraph 8 of the Accountant-General's Public Works Department note.*—The excesses over reserve limit in the divisions noted stand as follow at the end of 1884-85:—

	Rs.
Godávari Eastern	47,865
Nilgiri	17,491
Presidency Stores	1,53,638

The large increase in the excess in the first-named division is unsatisfactory. In G.O., No. 107 I., dated 3rd February 1883, it was laid down that "a limit of reserve stock is not necessary under 'Manufactures' and 'Land, kilns and tramways.' The expenditure under the former head will be covered by the outturn of stock, and that under the latter head will be charged off, under paragraph 1669 of the Public Works Department Code, to the outturn of stock at such percentage rate as will clear off the total charge under this head within a reasonable period." The result, however, shows that so far from any clearance being made of the balances under these heads, they have increased from the aggregate sum of Rs. 21,034 on 31st March 1883 to Rs. 50,855 on 31st March 1885.

3. Analyzing the balances of stock in this division on 31st March 1885, and comparing them with the reserve limit, we arrive at the following results:—

	Reserve stock. Rs.	Sanctioned limit. Rs.
Small stores	162	
Building materials	22,639	
Timber	2,046	
Metals	414	
Fuel	1,002	
Painters' stores	37	
Miscellaneous	709	
Total ...	27,009	30,000
Manufacture	17,289	
Land, kilns, &c.	33,566	
Grand Total ...	77,864	

It might appear at first sight from the above that the Executive Engineer is keeping within his reserve limit, since the total of all sub-heads exclusive of manufacture, &c., is only Rs. 27,009 against the sanction of Rs. 30,000; but it must be borne in mind that, by the Executive Engineer's system of not charging the value of stock outturned with its proper cost till it comes to be issued to works (as explained in paragraph 15 of inspection report printed with G.O., dated 23rd February 1882, No. 486 W.), the balances at debit of the several sub-heads do not represent the actual cost of those articles to Government. Under these circumstances, it seems necessary that the sanctioned reserve limit should cover the cost of *all* sub-heads including manufacture and land and kilns.

4. In the Nílgiri division the excess over reserve limit on 31st March 1885 shows a slight decrease as compared with the excess of last year. The balances under "Manufacture" and "Land, kilns, &c.," have, however, increased from an aggregate of Rs. 19,035 in 1884 to Rs. 26,452 in 1885. Hence it appears necessary here also to fix the reserve limit so as to cover *all* sub-heads.

5. In the Presidency Stores the excess has come down from Rs. 1,59,452 in 1884 to Rs. 1,53,638 in 1885. The decrease is trifling and it is a question whether it would not be better to remove the surplus articles at once from stock than to wait for opportunities of disposing of them which never occur.

6. The instructions in regard to the charge of Rs. 1,265 on account of the loss of stores *ex Clan Drummond* have been received from the Accountant-General, Public Works Department.

Order—dated 21st August 1885, No. 1940 W., Public Works.

The letter from the Government of India above recorded, and the office note thereon from the Examiner of Public Works Accounts, will be communicated to the officers concerned.

2. When the total amount realised by the sale in England of the thirty-eight circular saws forwarded to the India Store department is reported, orders will be issued for carrying out the necessary adjustment of the outstanding balances under stock purchases and sales.

3. The Examiner's recommendation to fix the reserve limits in the Godávari Eastern and Nílgiri divisions, so as to cover all sub-heads including "Manufacture" and "Land and kiln," will be forwarded to the Superintending Engineers, I and IV Circles, for opinion. The Superintending Engineer, I Circle, will explain why, during the year 1884-85, "Manufacture" and "Land and kilns" were not duly credited with the outturn of stock, and why all charges incurred were not apportioned to items manufactured, so as to avoid the virtual increase on the sanctioned limit of reserve stock brought to notice by the Examiner. The report of the Superintending Engineer,

1980-18

I Circle, should be submitted through the Chief Engineer for Irrigation, who will favor the Government with his views on the question.

4. The Superintending Engineer, V Circle, will report his views on the suggestion, made in paragraph 5 of the Examiner's office note, to remove at once the surplus articles from the stock accounts of the Presidency Public Works Stores division.

5. The loss of Rs. 1,265, sustained by the sale of damaged stores *ex* S.S. *Clan Drummond*, will be adjusted in accordance with the instructions received by the Examiner, Public Works Accounts, from the Accountant-General, Public Works Department.

(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.
" Superintendent, Madras Harbour Works.
" Examiner, Public Works Accounts.

Exd. J. Hearicus.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of [1885] Madras.

PUBLIC WORKS.

Dated August, 21st.

Encl.

Recd.

G.O., 21st Aug. 1885, No. 1940 W.

AUGUST.

Suspense Balances.

Orders on resolution of the Government of India reviewing note by the Accountant-General, Public Works Department, on the balances of the suspense accounts at the close of 1883-84.

P. W. DEPARTMENT.

198 8/15

Current No. 6389.

From C.

Encls.—

No. 298.

Dated 20th July 1885

Received

Subject.

Civil Engineers suggesting that the Director General be asked to afford early credit for the sale of — with regard to G.O. 1569 W. of 6-7-85

Disposal.

No. 1677 Dated 23rd July 1885

To C

The Director General has been asked to afford early credit.

CS/CB.

DW

Encls. with R.R. 3678

Re. 1866 W. dy. 3-7 84
dt. 1857 W. dy. 8-4-85
1869 W. dy. 6-7 85
1875 D. do. 7 85

1885
1780 38
1780 20

P. W. DEPARTMENT.

Current No. 6408

From The Govt of Sindh

Enclos.—

No. 1804-G.
Dated 6-7-85
Received 22-7-85

Subject.

Suspense balances
the general branch of
P. W. Deptt at close of
year 1883-84.

Order

Disposal.

No. 6986 Dated 24th July 1885

To C/
For favor of remarks
and explanation vide
his O. N. No. 728 dated
27th June 1884
C/ Dof b.B
DW

Ents with R.

[illegible] Way 27 11-84
2067 Way 22-8-84
1877 Way 1-8-84
1876 Way do
1877
" 690 Ray 5-7-84
" 623 Day 3-7-84
B/1137 Way 7-5-84
A/1521 Way 18-6-84
" B/987 Way 16-4-84
" A/249 Day 9-1-84
" A/637 Way 8-3-84
B/" 2692 Way 25-9-
A/" 2361 Way 22-8-
Dep. 13/510 Way 15-2-
" 2743 Way 21-10-
" 1649 Way 30-6-82
" 647 Way 18-2-82
" 3 Way 5-1-82
" 2331 Way 21-9-81
" 914 Way 4-9-8

1880.81
21

[illegible] of the furniture I was thinking of was this very one of various stock in [illegible] pattern.
I summarised text of opinion of E.C. should be taken.
Don Erwin also inspired.

D.W.

CJ

Herewith the papers - a fair copy of the draft in is in the press now.

FB.

Thurs. CJ 27/8

H.C. 29/8/81

1886. 1588 22

P. W. DEPARTMENT.

Current No. 5033

om
The Govt. of India P.W.D.

ENCLOS.—

179 A-G
ed 16th June 1885
eived 30th

SUBJECT.

Review of the suspense balance
the General Branch of the
ublic Works Department at
lose of the year 1884-85.

DISPOSAL.

No. 2340 Dated 2nd Jan. 1886.

To C.

For favor of remarks.

(Sd) D. Mac. C.
1/7/86
D. R.

D/7 Encl. with R.
2/7/86

G. O. No 1147 R 4 30-11-85
- - 1940 W - 21-8-15
- - 1124 W - 23-7-85
- - 706 R - 29-1-15
- - 1677 R - 23-7-85
- - 1578 R - 10-7-85
- - 1569 W - 1-7-85
- - 950 W - 4-4-85
- - 936/C R - 18-8-84
- - 1877 W - 1-8-84
- - 1505/1504 W - 22-7-84
- - 1666 W - 3-7-84
- - 788 W - 24-3-84
- - 3265/3268 W - 16-11-83
- - 2192 W - 25-7-83
- - 709 W - 18-3-80

reserve limit in 1880-81 P. W. Store he at once removed from stock, but he does not suggest how the excess should be disposed of - He cannot surely mean that a large quantity of valuable Stores should at once be sold at a heavy sacrifice to Govt - Reinstation of G.O. No 2270 W d 15. 9. 82 was that the excess should be gradually worked off gradually without loss to Govt - The S. E's views may be called for as proposed in the draft, but that officer will probably say that he is already overstocked the exact reverse of the C's proposal.

The last para of the draft might perhaps be altered as shown in pencil -

Approved, fair draft will be submitted.

Sd W.H. C.E.
14-8-85

15-8-85

C.A.W. 1940 Ltr

[illegible] matter [illegible]

[illegible]

13-5

Mr C's suggestion to
largely increase the reserve
limits of the Eastern Edware
& Guildford divisions is open
to the views of Govt. & the
recommendation of the
Stock Committee of 1930,
& as remarked by Mr. C,
it would certainly be un-
desirable to oppose it-
without further ventilation
of discussion. The question
with respect to the Edware
division is one which
intimately concerns the Brazil
Branch, & the S. E.'s report-
might be submitted thro'
E.I. for further remarks
(please submit addition
to Divl. addendum to draft.

Mr C further suggests
that the large excess of

1580.81/
94

just as correct in principle now as it was at time of issue, and if it had been decided up to then would have been no misrepresentation of the actual cost of the articles in hands.

The Divisional accounts should most certainly show the full cost of all items in stock, but this should be done without, if possible, an extension of the maximum limits for reserve stock.

The subject is not an easy one to grasp, the best method of dealing with it so as at same time to regularise the accounts whilst avoiding an undue accumulation of stocks for general requirements as yet mentioned, is somewhat difficult to settle. I advance the opinions above with some misgiving - not being thoroughly "up" in the complications connected with manufacturing accounts - but I think the question requires to be initiated a little more before accepting the recommendation made, as draft as I would do.

In addition to having the S.E. opinions I would be well to take E.I's views, as in intimate contact with the circumstances of the Sudawary Division & their requirements.

CA.
11.4.05

W.

In the draft Proceedings on f.f. Resolution regarding the suspense Balances of 1884-85, submitted herewith, I propose the modification of para 3 I have shown in the margin.

The question dealt with in this para is a somewhat difficult one, but the Examiner's proposal does not, in my mind, meet the case satisfactorily.

To keep the value of Reserve Stock within the sanctioned limit is of course desirable, but it is hardly if at all more desirable to keep down the amount sanctioned. The Examiner's recommendation would, it seems to me, remove the objection that the Sanctioning Engineer to buy in stock, and it is I think the limitation of this power of the possibly unprofitable handing of stock which formerly existed.

In the case of the Sadaway Eastern Division the maximum limit of Reserve stock fixed at Rs. was Rs. 30,000, but the system followed in accounting for "manufactures" virtually admitted in a large excess over this limit. As the Examiner alleges, though I am not quite sure that the distinction between ordinary stock, required for the Delta works, and Reserve stock, required for possible future requirements, has not been overlooked. At any rate, the Examiner proposes to add authorise a much higher limit of reserve stock than has hitherto been required as necessary. The aim should be to eliminate the charges connected with manufactures, assigning to outturn the full cost of stock issued i.e. ist year cost and omitting the works charged at once with same.

f.o. No 107 I. of 3rd February 1893, to

ERRATUM.

Public Works Department Resolution No. 179 A.C., dated 16th June 1886.

Paragraph 21 of Accountant General's Memorandum No. IX of 1886," read, Public Works Department Circular No. 13 of 1885.

For "Public Works Department Circular No. 13 of 1885.

Offg. Under Secretary to the Govt. of India.

To the Secretary to the Govt. of India.

Public Works Department.

No. 180 A—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

FORT WILLIAM, *6th July 1885.*

Suspense balances of the General Branch of the Public Works Department at close of the year 1883-84.

Read the following :—

Note by LIEUT.-COL. D. H. TRAILL, R.E., *Officiating Accountant General, Public Works Department, No. 278 G dated 21st May 1885.*

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 1882-83 :—

Provincial and Local.

	Madras, Provincial.	Bombay, Provincial.	Punjab, Provincial.	N. W. P. and Oudh.		Assam, Provincial.	Central Provinces, Provincial.	Bengal, Provincial.	British Burma, Provincial.	Total.
				Provincial.	Local.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stock purchases and sales—										
Balance on 1st April 1883 ... Dr.	13,402	...	1,414	...	...	10,171	17	35,968	696	61,668
Cr.	18,601	...	80	...	...	2,115	6,052	36,950	...	64,008	
,, ,, 1884 ... Dr.	3,278	4	1,414	7,992	...	3,146	1,002	3,582	1,246	21,664
Cr.	1,605	...	6	16,187	...	2,886	945	35,014	276	56,919
Increase or decrease Dr.	—10,124	+4	...	+7,992	...	—7,025	+985	—32,376	+550	—39,994
Cr.	—17,286	...	—54	+16,187	...	+771	—5,107	—1,036	+276	—7,149
Stock—										
Balance on 1st April 1883 ...	4,94,189	25,143	92,418	80,988	...	1,36,696	40,545	2,27,217	1,31,727	19,28,804
,, ,, 1884 ...	5,42,080	21,652	88,593	38,968	...	1,30,412	43,551	2,32,223	1,30,765	19,33,332
Increase or decrease ...	+47,891	—3,491	—3,825	—42,020	...	—4,284	+3,006	+5,006	—962	+4,528
Miscellaneous Advances—										
Balance on 1st April 1883 ...	55,997	17,715	13,948	15,389	6,109	38,866	4,695	2,70,349	25,889	4,83,548
,, ,, 1884 ...	40,479	8,943	14,614	26,634	7,142	25,850	2,176	1,13,672	16,465	2,55,369
Increase or decrease ...	—15,518	—8,772	+666	+6,045	+1,040	—13,016	—2,519	—1,57,677	—9,424	—2,28,179
London Invoices—										
Balance on 1st April 1883 ...	+7,860	+5	...	...	...	...	...	...	...	+7,865
,, ,, 1884 ...	+13,964	+5	...	—702	...	...	...	...	...	+13,177
Increase or decrease ...	+6,104	...	...	—792	...	...	...	...	...	+5,312
London Stores—										
Balance on 1st April 1883 ...	+2,859	+1	...	+68	...	+5,938	...	...	...	+8,866
,, ,, 1884 ...	+7,100	+1	...	+43,768	...	...	...	...	...	+50,869
Increase or decrease ...	+4,241	...	...	+43,700	...	—5,938	...	...	...	+42,003
Deposits—										
Balance on 1st April 1883 ...	2,44,160	1,88,372	19,124	51,870	19,563	7,923	32,819	1,62,428	90,680	8,16,948
,, ,, 1884 ...	2,27,482	1,71,846	17,998	1,08,595	55,688	10,807	19,098	—26,448	85,092	6,70,153
Increase or decrease ...	—16,687	—16,526	—1,126	+56,725	+36,125	+2,884	—13,721	—1,88,876	—5,588	—1,46,795
Tuscuwie Advances—										
Balance on 1st April 1883 ...	...	...	...	...	...	...	...	+1,368	...	+1,368
,, ,, 1884 ...	...	...	...	...	...	...	...	+1,35,834	...	+1,35,834
Increase or decrease ...	...	...	...	...	...	...	...	+1,34,466	...	+1,34,466
Barrack Supplies—										
Balance on 1st April 1883 ...	+3,673	...	...	...	...	...	...	...	...	+3,673
,, ,, 1884 ...	...	...	...	...	...	...	...	...	...	—3,673
Increase or decrease ...	—3,673	...	...	...	...	...	...	...	...	

Imperial—Military Works and Civil Buildings, Roads and Services.

	Stores Imperial Charge.	Military Works Department.	Civil Buildings, Roads and Services.	Public.	Civil Buildings, Roads and Services.	Central Imp.	Military Works.	Civil Buildings, Roads and Services.	S. W. P. & P. Office.	Civil Buildings, Roads and Services.	Railways.	Military Works.	Civil Buildings, Roads and Services.	Central Provincial.	Military Works.	Civil Buildings, Roads and Services.	Kyber Rly.	Military Works.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stock purchases and sales—																			
Balance on 1st April 1883 { Dr.		30,359				2,000	5,000					25,000							23,330
Balance on 1st April 1883 { Cr.																			13,541
Increase or decrease		+30,359				+2,000	+5,000					+25,000							+9,789
„ „ 1884 { Dr.		2,047					9,313					29,804							14,387
„ „ 1884 { Cr.		8,406					1,087					28,504							2,583
Increase or decrease		+6,359					+8,226					+1,300							+11,804
Increase or decrease { Dr.		−28,312				−2,000	+4,313					+4,804							−8,943
Increase or decrease { Cr.		−6,359					−8,226					−1,300							−10,958
Stock—																			
Balance on 1st April 1883		14,47,516				2,000	25,082					29,804							18,68,617
Balance on 1st April 1884		14,66,194					23,312					28,504							16,56,297
Increase or decrease		−18,322				−2,000	−1,770					−1,300							−2,12,320
Miscellaneous Advances—																			
Balance on 1st April 1883		29,420				4,250	4,250					29,804							98,071
„ „ 1884		28,820				1,115	4,569					28,504							71,749
Increase or decrease		+600				−3,135	−319					+1,300							−26,322
London Invoices—																			
Balance on 1st April 1883		−30				...	...					+3,630							−95
„ „ 1884		−7,884				...	...					+40,455							−7,884
Increase or decrease		+7,780				...	...					+36,825							−7,789
London Stores—																			
Balance on 1st April 1883																			+3,630
„ „ 1884																			+49,455
Increase or decrease																			+45,825
Deposits—																			
Balance on 1st April 1883																			2,14,540
„ „ 1884																			5,08,550
Increase or decrease																			+2,94,010
Tuccavee Advances—																			
Balance on 1st April 1883																			...
„ „ 1884																			...
Increase or decrease																			...
Barrack Supplies—																			
Balance on 1st April 1883																			...
„ „ 1884																			...
Increase or decrease																			...

	Total.
	Rs.
Stock purchases and sales—	
Balance on 1st April 1883 { Dr.	84,988
Balance on 1st April 1883 { Cr.	77,609
Increase or decrease	+7,379
„ „ 1884 { Dr.	36,051
„ „ 1884 { Cr.	59,502
Increase or decrease { Dr.	+45,451
Increase or decrease { Cr.	+31,893
Stock—	
Balance on 1st April 1883	33,86,984
Balance on 1st April 1884	35,83,191
Increase or decrease	+1,96,207
Miscellaneous Advances—	
Balance on 1st April 1883	5,81,619
„ „ 1884	3,27,118
Increase or decrease	−2,54,501
London Invoices—	
Balance on 1st April 1883	+7,770
„ „ 1884	+5,293
Increase or decrease	−2,477
London Stores—	
Balance on 1st April 1883	+12,496
„ „ 1884	+1,00,324
Increase or decrease	+87,828
Deposits—	
Balance on 1st April 1883	10,08,488
Balance on 1st April 1884	12,504
Increase or decrease	+1,836
Tuccavee Advances—	
Balance on 1st April 1883	10,08,488
„ „ 1884	12,504
Increase or decrease	+1,836
Barrack Supplies—	
Balance on 1st April 1883	321
„ „ 1884	83
Increase or decrease	−238

* Includes Winchester Agency.

General Abstract.

1880/27

	Imperial.	Provincial.	Local.	Total.
	Rs.	Rs.	Rs.	Rs.
Stock purchases and sales—				
Balance on 1st April 1883 { Dr.	23,330	61,658	...	84,988
Balance on 1st April 1883 { Cr.	13,541	64,068	...	77,609
Increase or decrease	+9,789	−2,410	...	+7,379
„ „ 1884 { Dr.	14,387	21,664	...	36,051
„ „ 1884 { Cr.	2,583	56,919	...	59,502
Increase or decrease { Dr.	+11,804	−35,255	...	−23,451
Increase or decrease { Cr.	+10,958	+7,149	...	+18,107
Stock—				
Balance on 1st April 1883	18,68,617	15,18,367	...	33,86,984
„ „ 1884	16,56,297	19,26,894	...	35,83,191
Increase or decrease	−2,12,320	+4,08,527	...	+1,96,207
Miscellaneous Advances—				
Balance on 1st April 1883	98,071	4,77,446	6,102	5,81,619
„ „ 1884	71,749	2,48,227	7,142	3,27,118
Increase or decrease	−26,322	−2,29,219	+1,040	−2,54,501
London Invoices—				
Balance on 1st April 1883	−95	+7,865	...	+7,770
„ „ 1884	−7,884	+13,177	...	+5,293
Increase or decrease	−7,789	+5,312	...	−2,477
London Stores—				
Balance on 1st April 1883	+3,630	+8,866	...	+12,496
„ „ 1884	+49,455	+50,869	...	+1,00,324
Increase or decrease	+45,825	+42,003	...	+87,828
Deposits—				
Balance on 1st April 1883	2,14,540	7,97,385	19,563	10,31,488
„ „ 1884	5,08,550	6,14,470	55,688	11,78,708
Increase or decrease	+2,94,010	−1,82,915	+36,125	+1,47,220
Tuccavee Advances—				
Balance on 1st April 1883	...	+1,368	...	+1,368
„ „ 1884	...	+1,35,834	...	+1,35,834
Increase or decrease	...	+1,34,466	...	+1,34,466
Barrack Supplies—				
Balance on 1st April 1883	...	+3,673	...	+3,673
„ „ 1884	...	...	...	...
Increase or decrease	...	−3,673	...	−3,673

2. *Stock purchases and sales.*—The net balance of this account at the end of the year is a credit of Rs. 23,451, arrived at thus :—

		Rs.
Total outstanding debits ...	...	36,051
,, ,, credits ...	... ...	59,502
Net credit balance	...	23,451

3. The principal items working up to the figures shewn above are—

		Imperial.	Provincial.	Total.
		Rs.	Rs.	Rs.
Madras	Dr.	...	3,278	3,278
	Cr.	...	1,605	1,605
Simla Imperial Circle	Dr.	3,595	...	3,595
	Cr.		...	...
Military Works Branch ...	Dr.	9,205	...	9,205
	Cr.	1,793	...	1,793
North-Western Provinces and Oudh ...	Dr.	...	7,992	7,992
	Cr.	...	16,187	16,187
Bengal	Dr.	...	3,582	3,582
	Cr.		35,014	35,014
Central India	Dr.	1,087	...	1,087
	Cr.	25	...	25
Punjab	Dr.	...	1,414	1,414
	Cr.	...	6	6
British Burma	Dr.	...	1,246	1,246
	Cr.	...	276	276

4. Of the debtor balance of Rs. 3,278 in Madras, a sum of Rs. 2,311 represents the value of stores which were unsaleable in India, and were, under sanction of the Local Government, sent for sale to the India Store Office, England. The other items are all trifling, and mostly adjusted. The balances in the case of the Simla Imperial Circle, Military Works Department, and the Punjab, are for the most part the usual outstandings for stock sold or purchases not paid for, and no items appear to call for any explanation. The net credit balance of Rs. 8,195 in the North-Western Provinces and Oudh is caused by supplies made on behalf of the Civil Department by the Forest and Jail Departments, which have not wholly been adjusted. In Bengal, the credit balance of Rs. 31,432 is due to large credit balances in the First and Second Calcutta Divisions, and the Dacca Division. In the First Calcutta Division there was a credit balance of Rs. 14,803, due to coal received for the Akra Brick Factory, but not paid for; in the Second Division there was a credit balance of Rs. 8,317, due to the purchase of materials for the new Military Accounts Offices and the Central Press Buildings; and in the Dacca Division there was a credit balance of Rs. 6,302, which is mainly attributable to a sum of Rs. 5,675, due for supply of bricks at Farcedhpore. The greater

portion of the items forming the balance in Central India have since been adjusted; two items, however, are of long standing: one, an issue to Sir Lepel Griffin in November 1882, amounting to Rs. 206, the adjustment of which has been delayed by absence on furlough of that officer, and the other, an issue to Colonel Glass in November 1882, amounting to Rs. 68; and in the case of British Burma, all have been cleared off.

5. *Stock.*—The stock transactions during the year result in a net increase of Rs. 1,96,207, made up thus :—

	Imperial.	Provincial.	Net Total.
	Rs.	Rs.	Rs.
Madras	...	+47,891	+47,891
Coorg	+1,886	...	+1,886
Central India	+1,607	...	+1,607
Assam	...	+3,726	+3,726
Bengal	...	+4,05,246	+4,05,246
Total increases ...	...	...	+4,60,356
Bombay	—12,296	—3,491	—15,787
Simla Imperial Circle	—10,549	...	—10,549
Military Works Department	—1,82,406	...	—1,82,406
Punjab	...	—3,525	—3,525
North-Western Provinces and Oudh ...	...	—42,320	—42,320
Rajputana	—1,714	...	—1,714
Central Provinces	—8,054	+7,902	—152
British Burma	...	—6,902	—6,902
Hyderabad	—794	...	—794
Total decreases ...	...	...	—2,64,149
Net total increase ...	...	...	+1,96,207

6. The chief items of increase shewn in the above table have occurred in Madras and Bengal.

The increase in Madras is chiefly attributable to the formation of the Cauvery-Vennar Division, in which reserve stock has been maintained to the extent of Rs. 45,751 against a sanctioned reserve limit of Rs. 50,000. Of the large increase of Rs. 4,05,242 in Bengal, Rs. 1,35,860 has occurred under the head "Special Stock," and the balance of Rs. 2,69,382 under "Reserve;" the bulk of the former is comprised of large excess balances in the Divisions, noted in the margin.

Calcutta Workshops. Jessore. | Bhagulpore. | Julpigoree. Darjeeling.

In the case of the Calcutta Workshops Division, the balance is composed of unadjusted balances for work done for other Divisions. The balances in the Jessore, Julpigoree and Bhagulpore Divisions are due principally to collection of materials for different works in each. To a certain extent the balance in the Darjeeling Division is also due to this cause, but the greater portion of the balance is attributed to a sum of Rs. 26,298 at debit of stock on account of "Land and Kilns." In all cases of collection of materials for works, competent sanction was obtained to the procedure.

As regards the balance under "Reserve Stock," the excess occurs chiefly in the First Calcutta Division, where the balance at the end of the year was Rs. 4,19,540 against a reserve stock limit of Rs. 2,00,000. This increase is mainly due to the sub-head "Building Materials," the value of which in stock rose from Rs. 30,207 at the commencement of the year to Rs. 3,10,695 at the year's end; and partly to a small excess under "Manufactures." This large increase was specially reported to the Local Government by the Examiner in his No. 7271, dated 5th August 1884; but the result is not yet known.

7. In the remaining Provinces a decrease in stock has taken place, amounting to Rs. 2,64,148.

8. The value of reserve stock has been kept within the sanctioned limit in all Provinces, except Madras, Central India, Bengal, and Rajputana. The table in the margin shews to what extent the sanctioned limit has been exceeded in the Provinces above mentioned. In the case of Madras, the excess over the sanctioned limit occurs principally in the following Divisions :—

	Reserve stock.	Sanctioned limit.	Excess.
	Rs.	Rs.	Rs.
Madras	5,45,000	3,50,353	1,95,647
Central India	33,500	32,000	1,500
Bengal	4,30,777	4,29,000	1,44,332
Rajputana	2,347	2,000	1,347

	Rs.
Godaveri, Eastern	10,626
Nilgiri	18,871
Presidency Stores	1,59,475

In the first two Divisions the increase is mainly under the sub-heads Building Materials and Land and Kilns; and it is observed that the increase has occurred notwithstanding the fact that the reserve limit was temporarily augmented during the year to meet the excess in these sub-heads.

In the case of the Presidency Stores Division, the reserve limit has only recently been fixed at an approximate sum of Rs. 1,50,000, which falls far short of the actual balance of Rs. 3,09,452 in this Division. The Local Government has, however, ordered a reduction in the value of stores by the disposal of the surplus, as occasion offers, and without loss to the State.

In the case of Central India, the Mhow Division is the only one in which the reserve limit has been exceeded. The excess amounts to Rs. 10,572, the figures of stock and reserve limit being, respectively, Rs. 30,572 and Rs. 20,000. The Examiner is of opinion that this excess is caused by some "special stock" having been converted into "reserve," out of the previous year's balance, and has called for particulars, which he will lay before the Local Administration for orders. The excess in Bengal has already been explained in para. 6. In Rajputana the excess is small, and calls for no remark.

9. Stock was verified in the different Provinces during the year, and, generally speaking, the book rates compare favorably with those prevailing in the market.

10. In Madras, in the Presidency Stores Division, surplus and unsaleable stock, valued on the books at Rs. 27,864, was auctioned during the year, and realized only Rs. 5,869. The loss was, under sanction of Government, debited to "Tools and Plant." A deficiency in quantity of materials in the Indore Sub-Division in Central India, valued at about Rs. 9,000, is reported as probably due to wastage, and is receiving attention. A debit of Rs. 1,561 was also made during the year to the head "Profit and Loss" on the following accounts :—

	Rs.
Loss by sale of stores received in a damaged condition per S. S. *Clan Drummond*	1,265
Difference between actual and book values of stock in the Chingleput Division	296
Total ...	1,561

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The charge on account of the 1st item forms the subject of a separate communication, the result of which is not yet known. The 2nd item has been charged off under proper authority.

In last year's note it was brought to notice that there was on balance a large quantity of curved corrugated iron sheets, to the value of Rs. 58,625, in the Central Provinces, which there seemed to be no prospect of utilizing locally. The Examiner reports that at the close of the year under review, sheets to the value of Rs. 57,512-12 still remained unutilized; but states that the Local Administration has addressed the Manager, Nagpur and Chhattisgarh State Railway, in view to their disposal by utilizing them on the Chhattisgarh line when required, and it is anticipated that a large quantity will be utilized during the current year.

	Balance on 1st April 1883.	Balance on 1st April 1884.	Increase or Decrease.
	Rs.	Rs.	Rs.
Madras	6,95,960	7,17,148	+21,188
Bombay	2,79,288	3,01,336	+12,048
Bengal	7,20,234	5,20,108	−2,18,786
North-Western Provinces and Oudh	9,63,654	1,72,982	−30,722
Punjab	1,77,857	1,92,424	+14,597
Central Provinces	46,548	73,420	+26,872
British Burma	54,702	54,687	+208
Central India	2,26,426	1,85,626	−57,179
Coorg	18,318	17,854	−340
Hyderabad	38,529	38,554	+5,031
Rajputana	9,764	9,723	−6,041
Military Works	25,345	19,346	−2,907
	2,17,279	4,29,324	+2,12,045
Total ...	27,15,709	26,30,064	−25,644

It has not been stated in the case of Central India, Punjab, and British Burma, whether the materials have been counted. In the other Provinces the balances have been generally verified and the rates reported to be fair. It will be observed that there has been a total reduction during the year of Rs. 25,644.

11. In the margin a table is given shewing the value of materials remaining unexpended at site of works.

12.—*Miscellaneous Advances.*—The balance of this account shews a decrease of Rs. 2,54,501, the details of which are given in the table in the margin.

	Imperial.	Provincial and Local.	Net total.
	Rs.	Rs.	Rs.
Madras	...	−40,516	−40,516
Bombay	−48,925	−6,772	−55,697
Bengal	...	−53,601	−53,601
Coorg	...	−1,57,277	−1,57,277
Central India ...	+1,244	...	+1,244
North-Western Provinces and Oudh	−7,284	...	−7,284
Central Provinces ...	...	+7,688	+7,688
Hyderabad ...	−330	−8,533	−8,863
British Burma ...	−1,998	...	−1,998
Military Works ...	...	−9,434	−9,434
Straits Imperial Check ...	+10,043	...	+10,043
Punjab	+15,133	...	+15,133
Rajputana	...	+699	+699
Assam	−201	...	−201
	...	−13,016	−13,016
	−32,322	−2,22,179	−2,54,501

In a great measure accounts for the large reduction noted in the above table. Excluding the expenditure referred to, the reduction in the balance is Rs. 21,252 only, caused chiefly by refunds of advances to work people. There is still a heavy debit balance in the Examiner's auxiliary accounts, mainly due to a sum of Rs. 86,262, which represents unadjusted balances between the Public Works and Civil Departments to end of March 1882, and is kept at debit of this account pending orders regarding its final adjustment.* In the Darjeeling Division, there is a balance of Rs. 3,914, which includes a sum of Rs. 3,831 expended on account of the Darjeeling Municipality, the adjustment of which is held over till the introduction of water-rates in the station. In the case of Assam, the decrease is composed of small items, none of which need any special remark.

13. From this table it will be observed that the Provinces chiefly contributing towards the decrease are Madras, Bombay, Bengal, and Assam.

In Madras the decrease is chiefly due to the adjustment of old differences outstanding in the Civil Exchange Accounts; and in Bombay, to the adjustment of a large advance outstanding against the Bombay, Baroda and Central India Company for carrying on the Salt Works at Uru. In the accounts of Bengal for 1882-83, this head was debited with all expenditure in connection with the Exhibition Buildings and the Burrakur Iron Works, but was in the following year relieved of all such charges, which

* Vide Examiner's No. 4871, dated 28th May 1884.

14. In Central India there are a few items of old date under the head "Miscellaneous Advances." The items are—

		Rs.	
1.	Royalty paid for lime	108	Outstanding since May 1883.
2.	Making furniture for Sir Lepel Griffin	429	" December 1881.
3.	Repairing Superintending Engineer's Lathe	249	" July 1883.

The first item, the Examiner reports, is under reference to the Local Administration, and will be adjusted in 1884-85.

The second was brought to notice in the note on last year's accounts. It is expected that this item has been adjusted in the accounts for 1884-85.

The third is being adjusted by instalments, the first of which was paid in April 1884.

The Provinces in which the chief items of increase have occurred are the North-Western Provinces and Oudh, Military Works, and the Simla Imperial Circle. In the North-Western Provinces and Oudh the increase mainly occurs under the head Advances to members of the Department, which, the Examiner states, have since been adjusted, with a few trifling exceptions. In the Military Works the increase is caused by a special debit of Rs. 16,169, which represents the cost of transport of Pioneers for the Bolan Road; this item has since been adjusted. In the Simla Imperial Circle the increase is also caused by special debits made up of a number of items which have all been since adjusted.

15. *London Invoices.*—The balance of this account shews a decrease of Rs. 2,477, due to invoiced value of stores, the payments for which had not been advised by the Secretary of State.

16. *London Stores.*—The balance of this account shews an increase of Rs. 87,828, made up thus:—

	Rs.
Imperial	45,825
Provincial	42,003
	87,828

The Provinces mainly contributing towards this increase are the North-Western Provinces and Oudh and the Military Works Department, in which the items of increase amount to—

	Rs.
North-Western Provinces and Oudh	43,700
Military Works	45,442

In the North-Western Provinces and Oudh this account closed with a balance of Rs. 43,768, representing the invoiced value of English stores for the Deoha Bridge, which had not been received up to the close of 1883-84, but the outstanding has been adjusted in 1884-85. The greater portion of the balance in the Military Works Department has also been adjusted in the accounts of 1884-85.

17. *Deposits.*—There has been an increase in this account to the extent of Rs. 1,47,220, made up as follows:—

	Rs.
Total increase	3,30,135
" decrease	1,82,915
	1,47,220

18. The Provinces in which large increases have occurred are Central India, North-Western Provinces and Oudh, Hyderabad, and Rajputana; those in which decreases have occurred are Bengal, Madras, and Bombay.

R88 8/30

In Central India the increase amounts to Rs. 2,05,388, which, for the most part, represents contributions received from Native States and Local Funds for the execution of works in the Province. Of the increase of Rs. 92,850 in the North-Western Provinces and Oudh, Rs. 27,600 represent an adjustment of a previous debit on account of expenditure on the Baliah Protective Works, which has been charged off to Imperial Funds under the orders of Government, and an increase of Rs. 33,000 is on account of the Press Book Depôt and College Mess Account, Rurki, which is in course of adjustment: the remaining items of increase are chiefly due to contractors' deposits. The increase in Hyderabad is almost wholly due to a remittance of Rs. 60,000 to the Secunderabad Division on account of estimated cost of stores ordered from England in 1883-84 for the Berar Water-supply Project, but which were not received before the close of that year, the remittance having been made purely to avoid a lapse in the Hyderabad Assigned Districts' Budget. The propriety of transactions of this nature has been called in question in the case of other Provinces: the lapse of grant, had it occurred, would have been less objectionable than the method devised for avoiding it. The increase in Rajputana, as well as the balance at credit of this account, represent for the most part contributions for works to be executed. Under the orders of the Bengal Government, the entire expenditure (Rs. 1,61,895) on the Burrakur Iron Works has been charged to the head "Deposits," and to this is mainly due the large decrease in the current year's balance in Bengal. The closing balance of Rs. 2,27,482 in Madras includes a sum of Rs. 1,36,440, which represents the balance of old differences in the Exchange Accounts, which must remain at debit of "Deposits" pending instructions* from the Comptroller General. The decrease in this Province during the year is due to adjustments aggregating Rs. 62,045 on account of these differences. The balances in the remaining Provinces need no remark.

* Accountant General's No. 470 G. of 12th July 1884.

19. *Tuccavee Advances.*—The balance of this account stands at Rs. 1,34,466, which relates wholly to Bengal, and is solely caused by this head being, under recent orders, debited with all expenditure in connection with the Exhibition Buildings. The expenditure on this account will be adjusted in the accounts for 1884-85.

20. *Barrack Supplies.*—No balance remains under this head at the close of the year.

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

	Balance on 1st April 1883.	Balance on 1st April 1884.
	Rs.	Rs.
Bengal	184	69
Punjab	4,359	4,024
North-Western Provinces and Oudh ...	1,839	1
Central Provinces	320	1,550
British Burma	10,446	126
Rajputana	444	937

22. *Madras Harbour Works.*—The Suspense balances of the Madras Harbour Works are detailed in the following table:—

		Balance on 1st April 1883.	Balance on 1st April 1884.	Increase or decrease —
		Rs.	Rs.	Rs.
Stock purchases and sales	Dr. ...	...	145	+145
Stock	Cr. ...	13,243	...	—13,243
Miscellaneous advances		93,142	85,875	—7,267
London invoices		5,050	18	—5,032
London stores		—2,439	+10	+2,449
... ...		—488	+2	+490

The stock balance at the end of the year shews a reduction of Rs. 7,267: it is noted that this is mainly due to a charge to works on account of depreciation and wastage on Portland cement and coal. The balances of the other accounts shew a satisfactory reduction during the year.

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 old outstandings in Central India noticed in paras. 4 and 14 of the foregoing note call for early adjustment, and the attention of the Agent to the Governor General, Central India, is accordingly invited to them.

It is observed from para. 8, that in most Provinces the value of reserve stock has been kept within the sanctioned limit, but that there are large excesses in the Madras Presidency and in Bengal. It is hoped that during the current year reductions not involving loss to the State will be found possible in these Provinces.

The loss of Rs. 1,265 sustained in the Madras Presidency by the sale of stores received in a damaged condition per S. S. *Clan Drummond* should not have been debited to the head Profit and Loss, but adjusted in the manner prescribed in Public Works Department Code, Chap. XIII., para. 39. It is understood that instructions on this point have since issued from the Accountant General, Public Works Department, to the local Examiner.

The balances of materials remaining unexpended at site of unfinished works have been generally verified, and the rates reported as fair. It has not been stated whether the necessary verification was effected in Central India, Punjab, and British Burma. Attention is invited to the observations by the Government of India on the review of the suspense balances at end of 1882-83, and it is requested that measures may be taken to have the balances verified as early as possible in all cases where this has not already been done.

With reference to para. 18, it may be observed that the expedient devised in Hyderabad to avoid the lapse of Rs. 60,000 from the Hyderabad Assigned Districts Budget is incorrect in principle; it should not again be permitted.

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

The Governments of Madras, Bombay, Bengal, North Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners, Central Provinces, British Burma, 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.

H. A. BROWNLOW, *Colonel, R.E.,*
Offg. Secy. to the Govt. of India.

Reid. *Captain,*
Asstt. Secy. to the Govt. of India, Mily. Dept.,
In charge, P. W. Dept.

To the Secretary to the Govt. of Madras.
P.W. Dept.

R. No. 296
26/27. 7. 85.

Rec'd 6408

Chepauk
24th July/85

No. 1698 D

To C

For favor of remarks and explanation vide his O/R No. 228 dated 27th June 1884

Cl.

DW

21.7

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

To

6 & C

No. 180 A—G.

FORT WILLIAM, *July 6, 1885.*

Received 22

Suspense balances of the General Branch of the Public Works Department at close of the year 1883-84.

C. I. C. P. O. No. 79 P. W. D.—14-7-85—250.

G.G. 12084 W. 22.5.85
B. " 7884 W. 21.3.85
" " 8504 W. 8.6.85
hw 16770 23.7.85
B.hw 15694 W. 6.7.85
hw 15782 10.7.85
" 16988 24.7.85

[Form No. viii.]

1580 8/32

GOVT. OF MADRAS. 1885. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 29th JULY 1885.

OFFICE NOTE No. 327.

To

W.

Encl: 1

YOUR OFFICE NOTE NO. 1698 D. DATED 24TH. JULY 1885.

PARA 4 OF THE ACCOUNTANT GENERAL'S PUBLIC WORKS DEPARTMENT NOTE. OF THE 38 CIRCULAR SAWS SENT TO THE DIRECTOR GENERAL OF STORES INDIA OFFICE FOR DISPOSAL, IT IS REPORTED THAT 11 HAVE BEEN DISPOSED OF FOR £24, SIX HAVE BEEN TAKEN INTO USE AT THE INDIA STORE DEPOT (VALUE CREDITED NOT STATED), AND FOR THE REMAINING 21 NO OFFER HAS YET BEEN MADE. THE VALUE OF THE STORES ON THE BOOKS IS RS. 2,311 SO THAT JUDGING FROM THE SALES ALREADY EFFECTED, WE MAY EXPECT TO RECOVER NOT MORE THAN ONE-THIRD OF THE VALUE ALTOGETHER.

2. PARA 2 OF THE ACCOUNTANT GENERAL'S PUBLIC WORKS DEPARTMENT NOTE. THE EXCESSES OVER RESERVE LIMIT IN THE DIVISIONS NOTED STAND AS FOLLOW AT THE END

OF

KEEP-WITH Genl. No.

dated 188 .

G.O. NO. 1569 W. DATED 6TH. JULY 1885.
OFFICE NOTE NO. 1677 D. DATED 23RD. JULY 1885.

G.G. hw 14674 16.2.82
" " 14864 23.2.82.
" " 1473 3.2.83
" " 18764 1.8.84
" " 22704 15.9.84
" " 9164 4.6.81
" " 2334 24.9.81
" " 34 5.1.82
" " 16494 30.6.82
" " 27634 21.10.82
B.hw 510 15.2.83
G.G. hw 23614 27.8.83
B. hw 26924 25.9.83
G.G. hw 6374 8.3.84
" " 2415 9.1.84
B. hw 9844 16.4.84
G.G. hw 15214 18.6.84
B. hw 11374 7.5.84
G.G. hw 6234 3.7.84
" " 6904 5.7.84
" " 1876
1877 W 1.8.84
" " 20174

OF 1884-85:-

GODAVERI EASTERN....RS. 47,865

NILGIRI.....RS. 17,491

PRESIDENCY STORES...RS.1,53,658

THE LARGE INCREASE IN THE EXCESS IN THE FIRST NAMED DIVISION IS UNSATISFACTORY. IN G.O. NO.107 I. DATED 3RD.FEBRUARY 1883, IT WAS LAID DOWN THAT "A LIMIT OF RESERVE STOCK IS NOT NECESSARY UNDER 'MANUFACTURES' AND 'LAND, KILNS AND TRAMWAYS'. THE EXPENDITURE UNDER THE FORMER HEAD WILL BE COVERED BY THE OUT-TURN OF STOCK, AND THAT UNDER THE LATTER HEAD WILL BE CHARGED OFF, UNDER PARA 1669 OF THE P.W.DEPARTMENT CODE, TO THE OUT-TURN OF STOCK AT SUCH PERCENTAGE RATE AS WILL CLEAR OFF THE TOTAL CHARGE UNDER THIS HEAD WITHIN A REASONABLE PERIOD". THE RESULT HOWEVER SHOWS THAT SO FAR FROM ANY CLEARANCE BEING MADE OF THE BALANCES UNDER THESE HEADS, THEY HAVE INCREASED FROM THE AGGREGATE SUM OF RS.21,034/ON 31STMARCH 1883 TO RS.50,855/ON 31ST. MARCH 1885.

3. ANALYZING THE BALANCES OF STOCK IN THIS DIVISION ON 31ST.MARCH 1885.AND COMPARING THEM WITH THE

RESERVE

RESERVE LIMIT WE ARRIVE AT THE FOLLOWING RESULTS:-

	RESERVE STOCK	SANCTIONED LIMIT
SMALL STORES.....RS.	168	
BUILDING MATERIALS..RS.	22,639	
TIMBER.....RS.	2,046	
METALS.....RS.	414	
FUEL.....RS.	1,002	
PAINTER'S STORES...RS.	37	
MISCELLANEOUS.....RS.	709	
TOTAL.....RS.	27,009	RS.30,000
MANUFACTURES.....RS.	17,289	
LAND, KILNS, ETC.....RS.	33,566	
GRAND TOTAL.....RS.	77,864	

IT MIGHT APPEAR AT FIRST SIGHT FROM THE ABOVE THAT THE EXECUTIVE ENGINEER IS KEEPING WITHIN HIS RESERVE LIMIT, SINCE THE TOTAL OF ALL SUB-HEADS EXCLUSIVE OF MANUFACTURE, ETC. IS ONLY RS.27,009/AGAINST THE SANCTION OF RS.30,000/BUT IT MUST BE BORNE IN MIND THAT, BY THE EXECUTIVE ENGINEER'S SYSTEM OF NOT CHARGING THE VALUE OF STOCK OUT-TURNED WITH ITS PROPER COST TILL IT COMES TO BE ISSUED TO WORKS, AS EXPLAINED IN PARA 15 OF INSPECTION REPORT PRINTED WITH G.O. NO.486 W. DATED 23RD.FEBRUARY 1892, THE BALANCES AT DEBIT OF THE SEVERAL SUB-HEADS DO NOT REPRESENT THE ACTUAL COST OF THOSE ARTICLES TO GOVERNMENT. UNDER THESE CIRCUMSTANCES IT SEEMS NECESSARY THAT THE SANCTIONED RESERVE LIMIT SHOULD

COVER

COVER THE COST OF ALL SUB-HEADS INCLUDING MANUFACTURE AND LAND AND KILNS.

4. IN THE NILGIRI DIVISION THE EXCESS OVER RESERVE LIMIT ON 31ST. MARCH 1885. SHOWS A SLIGHT DECREASE; AS COMPARED WITH THE EXCESS OF LAST YEAR. THE BALANCES UNDER 'MANUFACTURE' AND 'LAND, KILNS ETC.' HAVE HOWEVER INCREASED FROM AN AGGREGATE OF RS. 19,035/IN 1884 TO RS.26,452/IN 1885. HENCE IT APPEARS NECESSARY HERE ALSO TO FIX THE RESERVE LIMIT SO AS TO COVER ALL SUB-HEADS.

5. IN THE PRESIDENCY STORES THE EXCESS HAS COME DOWN FROM RS.1,59,452/ IN 1884 TO RS.1,53,639/IN 1885. THE DECREASE IS TRIFLING AND IT IS A QUESTION WHETHER IT WOULD NOT BE BETTER TO REMOVE THE SURPLUS ARTICLES AT ONCE FROM STOCK THAN TO WAIT FOR OPPORTUNITIES OF DISPOSING OF THEM WHICH NEVER OCCUR.

6. THE INSTRUCTIONS IN REGARD TO THE CHARGE OF RS.1,865/ON ACCOUNT OF THE LOSS OF STORES EX 'CLAN DRUMMOND' HAVE BEEN RECEIVED FROM THE ACCOUNTANT GENERAL PUBLIC WORKS DEPARTMENT.

RESERVE

PUBLIC WORKS DEPARTMENT.

1880 / 39

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

From the Government of India P. W. Department, No. 180. A. 4 dated 16th July 1885
Office note from the Examiner P. W. Accounts. No. 327 dated 29th July 1885

The letter from the Government of India above recorded, and the office note thereon from the Examiner of P. W. Accounts, will be communicated to the officers concerned.

2. When the total amount realised by sale in England of the 38 circular saws forwarded to the Indian Store Department is reported, orders will be issued to carry out the necessary adjustment of the outstanding balances under stock purchases and sales.

3. The Examiner's recommendation to fix the reserve limits in the Godavari Eastern and Nilgiri Divisions, so as to cover all sub heads including "manufacture" and "land and kilns" is approved and the necessary increase in the present sanctioned reserve limits will be authorised on receipt of the necessary application from the Superintending

Superintending Engineers I, and IV
Circles.

4. The Superintending Engineer II
Circle will report his views on the sug-
gestion made in para 5 of the Examiner's
office note to remove at once the surplus
articles from the stock accounts of the
Presidency P. W. Stores Division.

5 The Examiner of P. W. Accounts
will expedite the adjustment in
respect to the loss of Rs. 1,265 sustained
by the sale of stores damaged from S.S.
stores Ex:
"Clan Drummond" in accordance with
the instructions received by him on the
subject from the Accountant General,
P. W. Department.

(17)

To
Supdg. Engineers
The Consg. Architect to Govt
" Chief Engr. for Irrigation
" Supdt. Madras Harbour Work
" Examiner P. W. Accounts

General Account
1880/35

No. 1940

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 21st August 1885

READ the following

From the Government of India P.W.D. No. 6. No. 180 A. J. dy 6th July 1885.
office note from the Ex: P.W. Accounts. 327 dy 29th July 1885.

The letter from the Government of India above recorded, and the office note thereon from the Examiner of P. W. Accounts, will be communicated to the officers concerned.

2. When the total amount realised by the sale in England of the 38 circular saws forwarded to the India

1580 dt 36

store department is reported, orders will be issued for carrying out the necessary adjustment of the out= =standing balances under stock purchases and sales.

3. The Examiner's re= =commendation to fix the reserve limits in the Godavari Eastern and Nilgiri Divisions, so as to cover all sub heads including "manufacture", and "Land and Kilns", will be forwarded to the Suptg: Engineers I & IV Circles for opinion. The Suptg: Engineer I. Circle will explain why, during the year 1884-85, "manufacture" and "Land and Kilns" were not duly credited with the outturn of stock, and why all charges incurred were not apportioned to items manufactured, so as to avoid the virtual increase on the sanctioned limit of reserve stock brought to notice by the Examiner. The report of the Suptg: Engineer I. Circle should be submitted through the Chief Engineer for Irriga= =tion, who will favor the Government with his

views on the question.

4. The Supdg: Engr. V. Circle will report his views on the suggestion, made in para 5 of the Examiner's office note, to remove at once the surplus articles from the stock accounts of the Presidency P.W. Stores Division.

5. The loss of Rs 1265, sustained by the sale of damaged stores Ex: S.S. "Clan Drummond," will be adjusted in accordance with the instructions received

1880-81
37

by the Examiner, P.W. Accounts from the Accountant General, P.W. Department.

15-8-85

Supdg: Engineers V, 3, 5, 18, 18, 16
Contg: archt: to Govt 4
Chief Engr: for Irrign 10 &c.
Supt: Buildgs. Harbour Works 4 28/8
Ex: P.W. Accounts 10
E Ea.

No. 179 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Dated June 16, 1886.

Suspense balances of the General Branch of the Public Works Department at close of the year 1884-85.

Read the following :—

Note by Major A. G. Begbie, R. E., Officiating Accountant General, Public Works Department, on the Suspense Balances of the General Branch of the Public Works Department at the close of the year 1884-85.

1. In my predecessor's note on the suspense balances of the Irrigation Branch, a report was promised on the suspense outlay standing under the other Budget heads. The present review deals with the expenditure heads 45 and 46*, *viz.*, Military Works ; and Civil Buildings, Roads and Services ; and it takes into account the Debt suspense balances upon the books of the General Branch. The review of the Railway suspense balances has been submitted under No. 294 R., dated 20th March 1886.

2. The amount involved is—

	Rs.
Charges	36,96,753
Receipts	11,89,581
Total ...	48,86,334

as shown in the following General Abstract in comparison with the balances at the 31st March 1884 :—

		Imperial.	Provincial.	Local.	Total.
		Rs.	Rs.	Rs.	Rs.
SUSPENSE OUTLAY AFFECTING BUDGET GRANT.					
Stock purchases and sales—					
Balance on 1st April 1884	Dr.	15,151	21,664	...	36,815
	Cr.	3,347	56,919	...	60,266
„ „ 1885	Dr.	10,126	52,952	...	63,078
	Cr.	16,498	53,694	...	70,192
Increase or decrease	Dr.	—5,025	+31,288	...	+26,263
	Cr.	+13,151	—3,225	...	+9,926
Net increase or decrease		—18,176	+34,513	...	+16,337
Stock—					
Balance on 1st April 1884		16,56,297	19,26,891	...	35,83,188
„ „ 1885		14,86,107	19,01,048	...	33,87,155
Decrease		—1,70,190	—25,843	...	—1,96,033
Miscellaneous Advances—					
Balance on 1st April 1884		71,749	2,48,227	7,142	3,27,118
„ „ 1885		57,599	2,48,855	5,035	3,11,489†
Increase or decrease		—14,150	+628	—2,107	—15,629
Carried over . Balance on 1st April 1884		17,39,850	21,39,863	7,142	38,86,855
„ „ 1885		15,37,334	21,49,161	5,035	36,91,530

* In new classification heads 44 and 45—Military and Civil Works.

† Excludes Rs. 5,73,873 held in suspense in Accountant General's auxiliary books, which will be charged off to the heads concerned in the accounts of 1885-86.

	Imperial.	Provincial.	Local.	Total.
SUSPENSE OUTLAY AFFECTING BUDGET GRANT.	Rs.	Rs.	Rs.	Rs.
Brought over . { Balance on 1st April 1884	17,39,850	21,39,863	7,142	38,86,855
" " 1885	15,37,334	21,49,161	5,035	36,91,530
London Invoices—				
Balance on 1st April 1884 . .	—7,884	+13,177	...	+5,293
" " 1885 . .	—8,392	+6,341	...	—2,051
Decrease . .	—508	—6,836	...	—7,344
London Stores—				
Balance on 1st April 1884 . .	49,455	50,869	...	+1,00,324
" " 1885 . .	903	6,371	...	7,274
Decrease . .	—48,552	—44,498	...	—93,050
Total—				
Balance on 1st April 1884 . .	17,81,421	22,03,909	7,142	39,92,472
" " 1885 . .	15,29,845	21,61,873	5,035	36,96,753
Decrease . .	—2,51,576	—42,036	—2,107	—2,95,719
SUSPENSE ACCOUNTS SHOWN UNDER DEBT IN THE FINANCE ACCOUNTS.				
Deposits—				
Balance on 1st April 1884 . .	5,08,550	6,14,470	55,688	11,78,708
" " 1885 . .	2,74,290	7,82,459	55,788	11,12,537*
Increase or decrease . .	—2,34,260	+1,67,989	+100	—66,171
Tuccavee advances—				
Balance on 1st April 1884 . .	...	1,35,834	...	1,35,834
" " 1885 . .	...	4,776	...	4,776
Decrease . .	...	—1,31,058	...	—1,31,058
Civil Engineers' Provident Fund—				
Balance on 1st April 1884 . .	...	...	...	...
" " 1885 . .	72,268	...	...	72,268
Increase . .	72,268	...	...	72,268
Total—				
Balance on 1st April 1884 . .	5,08,550	7,50,304	55,688	13,14,542
" " 1885 . .	3,46,558	7,87,235	55,788	11,89,581
Increase or decrease . .	—1,61,992	+36,931	+100	—1,24,961

* Excludes Rs. 15,961 borne on Accountant General's auxiliary books.

3. These figures are distributed among Provinces in the manner shown in the two following tables :—

	Bengal.						North-Western Provinces.						Punjab.					
	Civil Buildings, Roads and Services.	Military Works.	Railways.	Irrigation.	Miscellaneous Debt and Remittance.	Total.	Civil Buildings, Roads and Services.	Military Works.	Railways.	Irrigation.	Miscellaneous Debt and Remittance.	Total.	Civil Buildings, Roads and Services.	Military Works.	Railways.	Irrigation.	Miscellaneous Debt and Remittance.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stock purchases and sales—																		
Dr.	1,087	1,087	...	...	9,205	11,379	1,087	1,087	...	...	9,205	11,379	1,087	1,087	...	...	9,205	11,379
Cr.	25	...	...	...	1,793	1,818	25	...	...	...	1,793	1,818	25	...	...	...	1,793	1,818
Balance on 1st April 1884 . . Dr.	1,062	1,087	...	...	7,412	9,561	1,062	1,087	...	...	7,412	9,561	1,062	1,087	...	...	7,412	9,561
Cr.	...	...	...	...	6,591	6,591	...	...	...	...	6,591	6,591	...	...	...	...	6,591	6,591
" 1885 . . Dr.	460	460	...	...	5,989	6,909	460	460	...	...	5,989	6,909	460	460	...	...	5,989	6,909
Cr.	...	...	...	...	5,989	5,989	...	...	...	...	5,989	5,989	...	...	...	...	5,989	5,989
Increase or decrease . . Dr.	—1,087	—1,087	...	...	+5,205	+3,031	—1,087	—1,087	...	...	+5,205	+3,031	—1,087	—1,087	...	...	+5,205	+3,031
Cr.	+435	...	...	...	+5,196	+5,631	+435	...	...	...	+5,196	+5,631	+435	...	...	...	+5,196	+5,631
Net increase or decrease . .	—1,522	—1,087	...	...	—9	—2,600	—1,522	—1,087	...	...	—9	—2,600	—1,522	—1,087	...	...	—9	—2,600
Stock—																		
Balance on 1st April 1884 . .	78,212	35,810	2,254	13,092	16,58,937	17,88,305	4,267	2,254	89,863	14,264	12,65,138	13,75,786	4,267	2,254	89,863	14,264	12,65,138	13,75,786
" 1885 . .	80,105	35,904	2,264	12,621	14,86,107	16,16,999	4,267	2,264	72,079	16,627	11,67,764	12,63,001	4,267	2,264	72,079	16,627	11,67,764	12,63,001
Increase or decrease . .	+1,893	+94	+10	—471	—1,70,830	—1,71,306	...	...	—17,789	+1,963	—97,374	—1,12,785	...	...	—17,789	+1,963	—97,374	—1,12,785
Miscellaneous Advances—																		
Balance on 1st April 1884 . .	208	208	1,111	1,898	71,749	75,166	753	753	...	61,185	88,503	1,50,441	753	753	...	61,185	88,503	1,50,441
" 1885 . .	753	971	1,111	2,948	57,599	62,382	753	753	...	3,970	30,821	36,297	753	753	...	3,970	30,821	36,297
Increase or decrease . .	+545	+763	...	+1,048	—14,150	—12,784	...	...	...	—57,215	—57,682	—1,14,144	...	...	...	—57,215	—57,682	—1,14,144
London Invoices—																		
Balance on 1st April 1884 . .	...	...	...	...	—7,884	—7,884	...	...	...	...	—7,884	—7,884	...	...	...	...	—7,884	—7,884
" 1885 . .	...	...	...	...	—8,392	—8,392	...	...	...	...	—7,489	—7,489	...	...	...	...	—7,489	—7,489
Increase or decrease . .	...	...	...	...	—508	—508	...	...	...	...	+395	+395	...	...	...	...	+395	+395
London Stores—																		
Balance on 1st April 1884 . .	...	...	...	...	49,455	49,455	...	...	...	...	49,903	49,903	...	...	...	...	49,903	49,903
" 1885 . .	...	...	...	...	903	903	...	...	...	...	...	...	...	...	...	...	...	...
Increase or decrease . .	...	...	...	...	—48,552	—48,552	...	...	...	...	—49,903	—49,903	...	...	...	...	—49,903	—49,903
Total—																		
Balance on 1st April 1884 . .	79,320	36,018	3,365	14,990	17,81,421	19,15,154	5,020	3,007	89,863	75,449	13,52,257	14,25,596	5,020	3,007	89,863	75,449	13,52,257	14,25,596
" 1885 . .	81,358	36,875	3,375	15,569	15,29,845	16,67,022	5,020	3,017	72,079	20,590	11,91,678	12,92,384	5,020	3,017	72,079	20,590	11,91,678	12,92,384
Increase or decrease . .	+2,038	+857	+10	+579	—2,51,576	—2,48,092	...	+10	—17,784	—54,859	—1,60,579	—1,33,212	...	+10	—17,784	—54,859	—1,60,579	—1,33,212
SUSPENSE ACCOUNTS SHOWN UNDER DEBT IN FINANCE ACCOUNTS.																		
Deposits—																		
Balance on 1st April 1884 . .	4,976	61,816	...	6,538	1,28,433	2,01,763	74	...	...	...	4,359	4,433	74	...	...	...	4,359	4,433
" 1885 . .	4,904	46,502	...	5,044	82,047	1,38,497	...	1,251	...	...	754	2,005	...	1,251	...	...	754	2,005
Increase or decrease . .	—72	—15,314	...	—1,494	—46,386	—63,266	—74	+1,251	...	...	—3,605	—2,428	—74	+1,251	...	...	—3,605	—2,428
Tuccavee advances—																		
Balance on 1st April 1884 . .	1,488	5,426	...	—12,025	17,653	12,542	193	61	...	...	1,02,185	1,02,439	193	61	...	...	1,02,185	1,02,439
" 1885 . .	193	7,496	...	...	12,565	20,254	...	32	...	...	77,788	77,820	...	32	...	...	77,788	77,820
Increase or decrease . .	—1,295	+2,070	...	+12,025	—5,088	+7,712	—193	—29	...	...	—24,397	—24,619	—193	—29	...	...	—24,397	—24,619
Civil Engineers' Provident Fund—																		
Balance on 1st April 1884 . .	...	...	...	...	...	...	...	...	...	...	12,504	12,504	...	...	...	...	12,504	12,504
" 1885 . .	...	...	...	...	...	...	...	...	...	...	8,883	8,883	...	...	...	...	8,883	8,883
Increase . .	...	...	...	...	...	...	...	...	...	...	—3,621	—3,621	...	...	...	...	—3,621	—3,621
Total balance on 1st April 1884 . .	6,464	67,242	...	—5,487	1,28,433	1,96,652	267	61	...	...	1,19,048	1,19,376	267	61	...	...	1,19,048	1,19,376
" 1885 . .	5,097	55,998	...	5,044	82,047	1,48,186	...	1,283	...	...	87,425	88,708	...	1,283	...	...	87,425	88,708
Increase or decrease . .	—1,367	—11,244	...	+10,531	—46,386	—48,466	—267	+1,222	...	...	—31,623	—30,668	—267	+1,222	...	...	—31,623	—30,668

	Sindh.						Berar.						Central Provinces.						Hyderabad.						Total.
	Civil Buildings, Roads and Services.	Military Works.	Railways.	Irrigation.	Miscellaneous Debt and Remittance.	Total.	Civil Buildings, Roads and Services.	Military Works.	Railways.	Irrigation.	Miscellaneous Debt and Remittance.	Total.	Civil Buildings, Roads and Services.	Military Works.	Railways.	Irrigation.	Miscellaneous Debt and Remittance.	Total.	Civil Buildings, Roads and Services.	Military Works.	Railways.	Irrigation.	Miscellaneous Debt and Remittance.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stock purchases and sales—																									
Dr.	74	...	...	...	9,205	9,279	74	...	...	...	9,205	9,279	74	...	...	...	9,205	9,279	74	...	...	...	9,205	9,279	15,151
Cr.	...	...	...	...	1,793	1,793	...	...	...	...	1,793	1,793	...	...	...	...	1,793	1,793	...	...	...	...	1,793	1,793	8,347
Balance on 1st April 1884 . . Dr.	12	...	...	...	6,591	6,603	12	...	...	...	6,591	6,603	12	...	...	...	6,591	6,603	12	...	...	...	6,591	6,603	10,126
Cr.	...	...	...	...	5,989	5,989	...	...	...	...	5,989	5,989	...	...	...	...	5,989	5,989	...	...	...	...	5,989	5,989	16,498
" 1885 . . Dr.	...	32	...	...	5,989	6,021	...	32	...	...	5,989	6,021	...	32	...	...	5,989	6,021	...	79	...	...	5,989	6,068	—5,025
Cr.	...	...	...	...	5,989	5,989	...	...	...	...	5,989	5,989	...	...	...	...	5,989	5,989	...	...	...	...	5,989	5,989	+13,151
Increase or decrease . . Dr.	—62	+1,251	...	...	—3,216	—2,027	—62	+1,251	...	...	—3,216	—2,027	—62	+1,251	...	...	—3,216	—2,027	—62	+1,251	...	...	—3,216	—2,027	—18,176
Cr.	...	+32	...	...	+9,074	+9,106	...	+32	...	...	+9,074	+9,106	...	+32	...	...	+9,074	+9,106	...	+32	...	...	+9,074	+9,106	
Net increase or decrease . .	—62	+1,219	...	...	+12,290	+13,447	—62	+1,219	...	...	+12,290	+13,447	—62	+1,219	...	...	+12,290	+13,447	—62	+1,219	...	...	+12,290	+13,447	
Stock—																									
Balance on 1st April 1884 . .	4,976	61,816	...	6,538	1,28,433	2,01,763	4,976	61,816	...	6,538	1,28,433	2,01,763	4,976	61,816	...	6,538	1,28,433	2,01,763	4,976	61,816	...	6,538	1,28,433	2,01,763	16,58,297
" 1885 . .	4,904	46,502	...	5,044	82,047	1,38,497	4,904	46,502	...	5,044	82,047	1,38,497	4,904	46,502	...	5,044	82,047	1,38,497	4,904	46,502	...	5,044	82,047	1,38,497	14,86,107
Increase or decrease . .	—72	—15,314	...	—1,494	—46,386	—63,266	—72	—15,314	...	—1,494	—46,386	—63,266	—72	—15,314	...	—1,494	—46,386	—63,266	—72	—15,314	...	—1,494	—46,386	—63,266	—1,70,190
Miscellaneous Advances—																									
Balance on 1st April 1884 . .	1,488	5,426	...	—12,025	17,653	12,542	1,488	5,426	...	—12,025	17,653	12,542	1,488	5,426	...	—12,025	17,653	12,542	1,488	5,426	...	—12,025	17,653	12,542	71,749
" 1885 . .	193	7,496	...	...	12,565	20,254	193	7,496	...	...	12,565	20,254	193	7,496	...	...	12,565	20,254	193	7,496	...	...	12,565	20,254	67,599
Increase or decrease . .	—1,295	+2,070	...	+12,025	—5,088	+7,712	—1,295	+2,070	...	+12,025	—5,088	+7,712	—1,295	+2,070	...	+12,025	—5,088	+7,712	—1,295	+2,070	...	+12,025	—5,088	+7,712	—4,150
London Invoices—																									
Balance on 1st April 1884 . .	...	...	...	...	—7,884	—7,884	...	...	...	...	—7,884	—7,884	...	...	...	...	—7,884	—7,884	...	...	...	...	—7,884	—7,884	—7,884
" 1885 . .	...	...	...	...	—8,392	—8,392	...	...	...	...	—7,489	—7,489	...	...	...	...	—7,489	—7,489	...	...	...	...	—7,489	—7,489	—8,392
Increase or decrease . .	...	...	...	...	—508	—508	...	...	...	...	+395	+395	...	...	...	...	+395	+395	...	...	...	...	+395	+395	—508
London Stores—																									
Balance on 1st April 1884 . .	...	...	...	...	49,903	49,903	...	...	...	...	49,903	49,903	...	...	...	...	49,903	49,903	...	...	...	...	49,903	49,903	49,455
" 1885 . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	903
Increase or decrease . .	...	...	...	...	—49,903	—49,903	...	...	...	...	—49,903	—49,903	...	...	...	...	—49,903	—49,903	...	...	...	...	—49,903	—49,903	—48,552
Total—																									
Balance on 1st April 1884 . .	6,538	67,242	...	—5,487	1,28,433	1,96,652	6,538	67,242	...	—5,487	1,28,433	1,96,652	6,538	67,242	...	—5,487	1,28,433	1,96,652	6,538	67,242	...	—5,487	1,28,433	1,96,652	17,81,421
" 1885 . .	5,097	55,998	...	5,044	82,047	1,48,186	5,097	55,998	...	5,044	82,047	1,48,186	5,097	55,998	...	5,044	82,047	1,48,186	5,097	55,998	...	5,044	82,047	1,48,186	15,29,845
Increase or decrease . .	—1,441	—11,244	...	+10,531	—46,386	—48,466	—1,441	—11,244	...	+10,531	—46,386	—48,466	—1,441	—11,244	...	+10,531	—46,386	—48,466	—1,441	—11,244	...	+10,531	—46,386	—48,466	—2,51,576
SUSPENSE ACCOUNTS SHOWN UNDER DEBT IN FINANCE ACCOUNTS.																									
Deposits—																									
Balance on 1st April 1884 . .	74	...	...	...	4,359	4,433	74	...	...	...	4,359	4,433	74	...	...	...	4,359	4,433	74	...	...	...	4,359	4,433	6,14,470
" 1885 . .	...	...	...	...	754	754	...	...	...	...	754	754	...	...	...	...	754	754	...	...	...	...	754	754	7,82,459
Increase or decrease . .	—74	...	...	...	—3,605	—3,679	—74	...	...	...	—3,605	—3,679	—74	...	...	...	—3,605	—3,679	—74	...	...	...	—3,605	—3,679	+1,67,989
Tuccavee advances—																									
Balance on 1st April 1884 . .	193	61	...	...	1,02,185	1,02,439	193	61	...	...	1,02,185	1,02,439	193	61	...	...	1,02,185	1,02,439	193	61	...	...	1,02,185	1,02,439	1,35,834
" 1885 . .	...	32	...	...	77,788	77,820	...	32	...	...	77,788	77,820	...	32	...	...	77,788	77,820	...	32	...	...	77,788	77,820	4,776
Increase or decrease . .	—193	—29	...	...	—24,397	—24,619	—193	—29	...	...	—24,397	—24,619	—193	—29	...	...	—24,397	—24,619	—193	—29	...	...	—24,397	—24,619	—1,31,058
Civil Engineers' Provident Fund—																									
Balance on 1st April 1884 . .	...	...	...	...	12,504	12,504	...	...	...	...	12,504	12,504	...	...	...	...	12,504	12,504	...	...	...	...	12,504	12,504	...
" 1885 . .	...	...	...	...	8,883	8,883	...	...	...	...	8,883	8,883	...	...	...	...	8,883	8,883	...	...	...	...	8,883	8,883	72,268
Increase . .	...	...	...	...	—3,621	—3,621	...	...	...	...	—3,621	—3,621	...	...	...	...	—3,621	—3,621	...	...	...	...	—3,621	—3,621	72,268
Total balance on 1st April 1884 . .	267	61	...	...	1,19,048	1,19,376	267	61	...	...	1,19,048	1,19,376	267	61	...	...	1,19,048	1,19,376	267	61	...	...	1,19,048	1,19,376	6,08,550
" 1885 . .	...	1,283	...	...	87,425	88,708	...	1,283	...	...	87,425	88,708	...	1,283	...	...	87,425	88,708	...	1,283	...	...	87,425	88,708	3,46,558
Increase or decrease . .	—267	+1,222	...	...	—31,623	—30,668	—267	+1,222	...	...	—31,623	—30,668	—267	+1,222	...	...	—31,623	—30,668	—267	+1,222	...	...	—31,623	—30,668	—1,61,992

* Includes amounts in Indian Railway Dividend and Insurance Funds' books.

Provincial and Local.

		Madras, Provincial.	Bombay, Provincial.	Punjab, Provincial.	N.-W. P. and Oudh,		Assam, Provincial.	Central Provinces, Provincial.	Bengal, Provincial.	Burma, Provincial.	Total.
					Provincial.	Local.					
SUSPENSE OUTLAY CHARGED OFF TO GRANT IN THE FINANCE ACCOUNTS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stock purchases and sales—											
Balance on 1st April 1884	Dr.	3,273	4	1,414	7,962	...	3,146	1,002	3,582	1,246	21,629
	Cr.	1,605	...	6	16,187	...	2,898	916	35,014	276	56,913
„ „ 1885	Dr.	13,290	...	12	75	...	5,136	774	36,564	98	62,952
	Cr.	39	...	...	30,598	...	4,621	1,569	10,340	...	53,904
Increase or decrease	Dr.	+10,812	—4	—1,402	—7,917	...	—1,007	—328	+33,685	—1,148	+31,288
	Cr.	—1,567	...	—6	+20,709	...	+1,635	+664	—24,674	—276	—3,215
Net increase or decrease		+11,672	—4	—1,396	—28,626	...	—2,642	—1,182	+57,635	—672	+34,513
Stock—											
Balance on 1st April 1884		5,42,089	21,652	88,393	38,303	...	1,30,412	46,545	9,27,314	1,31,727	19,26,891
„ „ 1885		5,70,911	9,314	92,968	38,697	...	79,280	45,918	9,37,753	1,30,187	19,01,048
Increase or decrease		+28,821	—12,338	+4,065	+329	...	—51,132	—627	+10,539	—1,540	—25,843
Miscellaneous Advances—											
Balance on 1st April 1884		46,470	8,943	14,614	26,634	7,142	26,550	2,170	1,13,072	16,105	2,55,360
„ „ 1885		44,733	10,020	10,605	18,519	5,035	27,602	6,152	1,20,267	12,177	2,55,310
Increase or decrease		+4,063	+1,077	—4,009	—8,115	—2,107	+1,752	+3,982	+7,195	—4,288	—1,479
London Invoices—											
Balance on 1st April 1884		13,264	5	...	—732	...	...	...	...	...	13,177
„ „ 1885		2,131	2,955	...	215	...	...	...	...	...	5,341
Increase or decrease		—10,813	+2,950	...	+1,027	...	...	...	...	...	—6,836
London Stores—											
Balance on 1st April 1884		7,100	1	...	43,763	...	...	...	...	...	50,869
„ „ 1885		4,297	2,125	...	—51	...	...	...	...	...	6,371
Increase or decrease		—2,803	+2,124	...	—43,819	...	...	...	...	...	—44,498
Total—											
Balance on 1st April 1884		6,05,296	30,605	1,04,915	99,783	7,142	1,56,522	49,772	10,08,554	1,49,162	22,11,051
„ „ 1885		6,26,184	24,414	1,03,576	30,579	5,035	1,04,600	40,945	10,34,234	1,38,462	21,66,998
Increase or decrease		+20,888	—6,191	—1,340	—69,204	—2,107	—52,022	+1,173	+75,680	—10,700	—44,748
SUSPENSE ACCOUNTS SHOWN UNDER DEBT IN THE FINANCE ACCOUNTS.											
Deposits—											
Balance on 1st April 1884		2,27,482	1,71,846	17,598	1,08,595	55,089	10,807	19,098	—26,448	85,602	6,70,169
„ „ 1885		2,06,946	2,24,218	27,457	1,21,543	55,788	7,720	10,304	65,110	1,21,461	8,39,547
Increase or decrease		—20,536	+52,372	+9,459	+12,948	+100	—3,087	—8,794	+91,558	+36,359	+1,69,379
Tuscarora Advances—											
Balance on 1st April 1884		...	...	...	...	...	...	...	1,33,831	...	1,33,831
„ „ 1885		...	...	...	...	...	...	...	4,776	...	4,776
Increase or decrease		...	...	...	...	...	...	...	—1,29,055	...	—1,29,055
Total—											
Balance on 1st April 1884		2,27,482	1,71,846	17,598	1,08,595	55,089	10,807	19,098	1,09,386	85,602	8,05,002
„ „ 1885		2,06,946	2,24,218	27,457	1,21,543	55,788	7,720	10,304	67,886	1,21,461	8,43,023
Increase or decrease		—20,536	+52,372	+9,459	+12,948	+100	—3,087	—8,794	—41,500	+36,359	+37,021

STOCK PURCHASES AND SALES.

4. This head of account, which practically comprises two accounts, one of liabilities to tradesmen for articles received but not paid for, the other of claims for stores sold not realized, closes with a net credit balance of Rs. 7,114, arrived at thus :—

	Rs.
Total Cr. Balances	70,192
„ Dr. Balances	63,078
Net credit	7,114

The Cr. balance has been chiefly contributed by the North-Western Provinces and Oudh, Assam, Bengal, the Simla Imperial Circle, and the Military Works Department; the Dr. balance by Madras, Bengal, and the Military Works Department.

5. The only item held in the credit balance which requires notice is a sum of Rs. 36,896 in the North-Western Provinces and Oudh. It represents credits raised in favour of the Civil Department for supplies from the Jail and Forest Departments. The items will disappear as they occur in the Exchange Accounts. It is necessary to bring them upon the Public Works books in anticipation, because the works have to be charged when the labour or materials are used upon them.

6. The following exceptional items are included in the debtor balance :—

No. of item.	Province.	Particulars.	Amount.
			Rs.
1	Madras .	Value of stores sent for sale to England . . .	2,311
2	„ .	„ a circular-dividing machine transferred to the Mathematical Instrument Depôt, Calcutta . .	5,145
3	Bengal .	„ of materials supplied to Port Commissioners, Calcutta	33,665
4	Assam .	Advances to contractors for stock—outstanding for more than a year	213
5	„ .	Amount due by the Forest Department—outstanding for more than a year	520
6	Central India .	Stock supplied in November 1882 for making up furniture for private use	274

7. All the above items are reported to represent good assets of Government with the exception of the item of Rs. 213 in Assam ; a portion of it has since been written off, and the balance is likely to have to be dealt with in the same way. Of the sum of Rs. 520 standing at the debit of the Forest Department, a part has since been adjusted, but it is reported that there is some dispute on the subject between the Executive Engineer and the Forest Officer, and that the matter is under investigation. Attention was drawn by the Government of India in the Resolution on the previous year's suspense balances to the old outstandings in Central India; the Examiner states that they will most probably be adjusted in the accounts of 1885-86.

8. Item 1 represents the value of certain circular saws which were sent under the orders of the Government of Madras to the India Office Store Department for sale ; some of them have since been disposed of. The circular-dividing machine referred to in item 2 was transferred to the Mathematical Instrument Depôt, Calcutta, in accordance with the orders of the Madras Government ; the adjustment of its value is deferred pending the result of a reference believed to be made on the subject by the Accountant General, Madras, to the Comptroller, India Treasuries. The comparatively large unadjusted liability in Bengal against the Port Commissioners has not been explained, but it is believed to be due to the projected loan not having been raised by that body during 1884-85.

9. All other items in this account are, generally speaking, current.

STOCK.

10. The transactions of the year show a decrease in stock of Rs. 1,96,033. The principal Provinces in which the decreases have occurred are Bombay, Assam, Central India, Rajputana, Central Provinces, the Simla Imperial Circle, and the Military Works Department.

11. In Bombay the decrease amounted to Rs. 27,652; the remaining balances are also being gradually worked off under orders of Government. The reduction in stock of Rs. 51,132 in Assam is mainly in connection with manufacture in the Khasia and Jaintia Hills division. The write-off of Rs. 8,647 (value of certain girders) sanctioned in Government of India, Military Department, No. 41 M. W. of 11th January 1884, has, in a great measure, caused the reduction in stock of Rs. 10,606 in Rajputana. In Central India there have been increases in stock in the Indore and Gwalior divisions to the extent of Rs. 20,377 and Rs. 3,597, respectively. In the former case, the increase is due to certain stock received in transfer from the Mhow division with the Indore sub-division; in the latter the increase is chiefly made up of the value of materials brought into stock in June 1884 from the site of a work—"Re-roofing Gwalior Residency." In the case of the Simla Imperial Circle, the reduction in stock to the extent of Rs. 24,397 is the result of a large number of works having been completed in the course of the year. The reduction of Rs. 97,384 in the Military Works Department has occurred chiefly under the sub-heads Small Stores, Building Materials and Timber. In Madras there has been an increase of stock to the extent of Rs. 28,861, which is chiefly due to large increases in the Eastern Godavari and Consulting Architect divisions under manufacture, land and kilns. The decrease in Central Provinces is explained in para. 16.

12. The value of reserve stock has been kept within the sanctioned limit in all Provinces except Madras, Bengal and Burma. The table in the margin shows the excess over sanctioned limit in the case of these Provinces. The principal excesses in the case of Madras are in the Presidency Stores, Eastern Godavari and Nilgiri divisions. In the Presidency Stores division the excess has amounted to Rs. 1,53,638. The Government of Madras has called upon the Superintending Engineer for a report as to the possibilities of reducing this stock. The excess of Rs. 47,865 over the reserve limit in the Eastern Godavari division is due to the system of not fixing reserve limits under the sub-heads manufacture, land, kilns and tramways, but the Madras Government has called for a report on the subject. As regards the Nilgiri division, the reserve limit has been exceeded by Rs. 17,490, and the Government has the advisability of raising the reserve limit to cover the value of stock under all sub-heads in contemplation.

	Reserve stock.	Sanctioned limit.	Excess.
	Rs.	Rs.	Rs.
Burma	69,935	44,000	25,935
Madras	5,70,941	3,69,333	2,01,608
Bengal	5,62,703	4,90,000	72,703

13. In Bengal the excess over reserve limit has occurred in the following divisions:—

Akra.	Julpigoree.
Second Calcutta.	Dacca.

In the case of the Akra division the excess is chiefly due to the anticipated sale of bricks, to the extent of Rs. 2,07,000, to the Port Commissioners for the Kidderpore Dock works, not having been effected in consequence of delay in starting the works. The excess in the Second Calcutta division is on account of stores of the Tolly's Nullah sub-division, while that in the Julpigoree division has been caused by transfer to stock of materials at site

of completed works. The stock of the Dacca division has been reduced during 1885-86 to within the reserve limit. In Central India the value of reserve stock has, on the whole, been kept within the sanctioned limit: but in the case of the Indore division the reserve stock has exceeded the sanctioned limit by Rs. 12,182. This is explained to be due to stock received in transfer from the Mhow division with the Indore sub-division; the sanction of the Superintending Engineer was to be applied for to increase the reserve limit of the division. No explanation has been afforded of the excess of Rs. 25,935 in Burma. It occurred in the Rangoon, Tavoy, and Thayetmyo divisions.

14. Stock was verified generally during the year in the different Provinces; and, generally speaking, the book rates are reported to compare favorably with those prevailing in the market.

15. The priced registers of articles in hand were duly agreed at end of March 1885 with the balance at debit of stock. It has not been generally stated, however, whether this was also done at the close of the first half of the year, *viz.*, 30th September; this information should invariably be supplied in future.

16. In para. 10 of last year's note it was mentioned that there was a large quantity of corrugated iron sheets in the Central Provinces, which there was a prospect of utilizing on the Nagpur and Chhattisgarh line. The Examiner states that during the year under review a portion was taken over by the Railway, but the proceeds fell far short of the value at which these sheets were borne on stock; the Executive Engineer has increased the stock rates of those still on hand to cover this deficit, and orders were to be applied for to adjust the difference between their book and market values by debiting the works for which this stock was originally purchased, in accordance with Public Works Department Circular No. 51 of 1877 and Public Works Department Code, Chap. XIII, para. 39, as modified by Standing Order No. 24 of 1882.

MATERIALS AT SITE.

17. The table given in the margin shows the value of materials at site of works. As regards the method of accounting for these materials, reference is invited to para. 13 of the note on the suspense balances of the Irrigation Branch.

	Balance on 1st April 1884.	Balance on 1st April 1885.	Increase or decrease.
	Rs.	Rs.	Rs.
Madras	7,17,148	7,94,899	+77,751
Bombay	2,91,336	3,93,588	+1,02,252
Bengal	5,20,468	3,13,628	−2,06,840
North-Western Provinces and Oudh	1,72,932	1,68,205	−4,727
Punjab	1,92,424	1,69,324	−23,100
Central Provinces	78,400	74,022	−4,378
Assam	34,987	57,561	+22,574
Burma	1,80,698	1,28,465	−52,233
Central India	17,824	53,073	+35,249
Coorg	38,554	38,705	+151
Hyderabad	3,723	7,326	+3,603
Rajputana	13,246	4,261	−8,985
Military Works	4,29,324	3,32,249	−97,075
Simla Imperial Circle	95,521	79,773	−15,748
	27,86,585	26,15,079	−1,71,506

18. In the case of the Punjab, Assam and Burma it has not been stated whether a count of the materials has been made. In Madras and the Central Provinces, with a few small exceptions, the balances have been verified and the rates found satisfactory. In the case of Rajputana it is stated that the Local Government has accepted an offer made by the Principal, Mayo College, for the materials at site of the main building, and the money is expected to be realized during the current year.

MISCELLANEOUS ADVANCES.

19. The balance of this account, as entered in the general abstract on page 1, shows a decrease of Rs. 15,629, which consists for the most part of the difference between decreases in the Punjab, North-Western Provinces and Oudh, Burma, Simla Imperial Circle, and Military Works Department, and increases in Madras, Bengal, Central Provinces and Bombay. In no case has the decrease or increase been so large as to call for special remark.

20. The exceptional items appearing in the balance are detailed below :—

Items.	Provinces.	Particulars.	Amount.
			Rs.
1	Rajputana . .	Repairs to private furniture	139
2	Bombay . . .	Expenditure on certain cantonment roads at Kholapur debited here pending re-adjustment.	2,110
3	"	Work done in workshops for private parties and other departments.	370
4	Military Works .	Expenditure on cantonment fund roads in excess of the contributions received.	549
5	" " .	Value of furniture supplied to the office of Inspector General, Military Works.	302
6	Simla Imperial Circle .	Value of work done for contractors . . .	1,757
7	" " .	Cost of furniture made up for different departments.	8,290
8	Assam . . .	Balance unadjusted under the imported labor account.	14,654
9	"	Advances to work-people	—130
10	Burma . . .	Paid on account of private parcels . . .	311
11	North-Western Provinces and Oudh.	Advance of salary of Thomason College establishment.	2,564
12	" " "	Amount of excess expenditure in Saharunpore District on collection of metal on 1st class road.	1,718
13	Punjab . . .	Paid for filling ice pits at "Barnes Court," Simla, for His Honor the Lieutenant-Governor.	234
14	Bengal . . .	Amount due by the Darjeeling Municipality on account of expenditure on water works.	3,831
15	"	Amount outstanding under arrear adjustment account.	88,152
16	Madras . . .	Cost of cash chests supplied to the Mysore State Railway.	3,047
17	Central India . .	Royalty paid in May 1883 for lime . .	177
18	" . .	Making up furniture in December 1881 for private use.	429
19	Madras . . .	Wages of punt crews in the Eastern Godaveri division recoverable from their earnings.	4,023
20	"	Portion likely to prove irrecoverable from advance to bricklayers.	83
21	"	Advance to Superintendent, Central Jail, Coimbatore, for constructing a prison.	673
22	"	Repairs to the sea wall and protection of the shore at Beypore.	5,159

21. From the nature of some of the transactions noted above, it would appear that the principle is not recognised in some Provinces, that Government objects, as a rule, to undertake any work for private individuals or for funds of a public nature not included in the financial estimates and accounts of the Empire, unless the money for the purpose is supplied either wholly in advance or in instalments according to requirements. It is hoped, however, that the prominence which has recently been given to this subject by the issue of revised rules* for the regulation of expenditure on works of this class will have the desired effect of freeing this suspense account from the liability to such debits. In the case of work done for other Government Departments, the charges should be adjusted monthly in transfer.

* Public Works Department Circular No. IX, of 1884.

22. Expenditure incurred for a known service should never find a place in this account. This remark has reference to items 5, 7, 11, 12, and probably to others.

23. Nos. 14 to 18 are items of old standing. The sum due by the Darjeeling Municipality was not adjusted in consequence of the levy of water-rates not having been introduced into Darjeeling, while the adjustment of the

item of Rs. 88,152 in the arrear adjustment account is held over pending orders. The matter is under investigation in my office. In the case of item 16 it may be noted that adjustment was deferred pending orders of the Comptroller General. The old outstandings in Central India (items 17 and 18) were noticed in para. 13 of last year's note. In respect to the first item the Examiner states that a reference has been made to the Indore Durbar, and a part of the outlay has been recovered. The second item is still under reference, and will probably be adjusted during the current year. The sum outstanding in Madras under wages of work-people (item 19) has been brought to the notice of the Local Government by the Examiner with the suggestion that it would be advisable to adjust this balance annually. The sum of Rs. 83 likely to prove irrecoverable from an advance made in Madras to bricklayers has been due to the men absconding; and the amount will have to be written off to debit of works. The advance of Rs. 673 required by a civil officer for a work (item 21) should not have been given by debit to this account, but supplied in the manner described in Public Works Department Code, Chapter XIV, para. 107. Item 22 represents a liability of the Madras Railway Company. The Directors claimed immunity from the charge, but the Government presses the liability. A report is desirable as to the present position of the matter, and might be called for from the Madras Government.

24. In Assam the balance outstanding under the imported labour account showed an increase of Rs. 6,665 over the balance of the previous year due to the transfer to Provincial during 1885-86 of the suspense balances in the local fund suspense accounts. It is explained, however, that this balance, which stood at Rs. 14,654 at the end of the year will be cleared off during the current year under arrangements made for charging the works on which presumably the labour was utilised. The credit balance of Rs. 130 (item 9) has been caused by the debits to works on account of value of labour being in advance of the payments of the labourers' wages. It was incorrect to credit this head and debit work with charges that had not been disbursed. The liability should have been shown in the accounts of the individual works as due for labour. No explanation has been furnished of the payment of Rs. 311 made in Burma from Government funds on private accounts. In the North-Western Provinces and Oudh no reason has been given for advancing the salary, amounting to Rs. 2,564, of the Thomason College establishment, and holding the amount at the debit of this account. This appears to have been against rule and explanation seems desirable. If the amount shown as item 12 was ordinary objectionable expenditure, it should, under the normal procedure of this Department, have been allowed to remain at the debit of the work, and been borne on the objectionable registers and returns until remedied; if it be recoverable it is rightly included here, but should not have been incurred, *vide* para. 21.

25. With the exception of the items mentioned above, the state of this suspense account is, generally speaking, in a healthy condition. The advances to members of the Department are covered by sanctions, and are in course of recovery by monthly instalments. It may be noted that debits on account of personal advances will be comparatively few in future under the operation of Public Works Department Circular No. III of 1885, which restricts the conditions under which advances may be made. Items of a miscellaneous nature, such as retrenchments, errors, &c., are carefully watched, with a view to their earliest possible removal from this suspense head.

26. *London Invoices.*—The balance of this account shows a decrease of Rs. 7,344, and calls for no special remark. The items appear to be current and efficient.

27. *London Stores.*—There is a decrease in this account of Rs. 93,050 which has occurred chiefly in the North-Western Provinces and Oudh and in the Military Works Department. The bulk of the amount outstanding at the end of the year was in Madras and it has since been adjusted.

DEBT SUSPENSE ACCOUNT.

28. The transactions under this head resulted in a net decrease of Rs. 1,24,961, *viz.* :—

	Rs.
Deposits	—66,171
Tuccavee Advances	—1,31,058
Civil Engineers' Provident Fund	+72,268
Net decrease	—1,24,961

DEPOSITS.

29. Large decreases have occurred in Madras, Hyderabad and Central India. In Bombay, North-Western Provinces and Oudh, Bengal and Burma there have been large increases. The decrease in Madras occurred under the heads Deposits of contractors and contributions for works, while that in Hyderabad was caused by the refund to the Berars of Rs. 60,000 held under "Deposit" in 1883-84 on account of the value of stores from England for the Berar water-supply projects. The reduction in Central India occurred under the head of Contributions for works. The increase in the North-Western Provinces and Oudh was caused by further deposits by contractors, while those in Bombay and Bengal are attributed to the receipt of contributions for works to be put in hand hereafter. The items of importance in Bengal are—

	Rs.
1. Contribution for a hostel for female students, Medical College	1,50,000
2. Contribution for Baraset School	4,127
3. Soorjagunge drainage works	4,976

The increase in Burma is mainly due to securities received from contractors for large works in the Rangoon division.

30. The following items of an unusual nature appear in this account:—

No. of item.	Province.	Particulars.	Amount.
			Rs.
1	North-Western Provinces and Oudh.	Amount at credit of Press, Book Depôt, and College Mess accounts.	59,454
2	"	Pay of Mehilal, draftsman	21
3	"	Unclaimed wages of labourers	11
4	"	Amount due to contractors for work done	5,988
5	Madras	Old differences outstanding in Civil exchange accounts.	1,36,440
6	"		
7	Hyderabad	Due to Kadim Ali Nackvi Saib for work	3,188
8	Rajputana	Payments for demarcation and survey of land (arrear adjustment account).	—540
9	Central India	Recovery by the Agent, Governor General, Rajputana, from the Rajputana-Malwa Railway, to be expended on certain public works.	12,000
10	Military Works Department.	Purboolall, sub-overseer's pay for October 1884 and travelling allowance for August and September 1884.	58
11	Bengal	Received from the District Judge, Peshawar, in satisfaction of a decree in the case of Secretary of State *versus* F. Robinson.	1,396
		Expenditure on Barrakur Iron Works	—1,25,733

31. *Items 1, 2 and 9.*—As regards the balance of Rs. 59,454 at credit of the Press, Book Depôt, and College Mess, Rurki, it may be noted that the practice of passing these transactions through this account has hitherto been followed, but orders have recently been issued for the exclusion of the College Mess accounts, while the Local Government has taken the initiative towards keeping distinct and separate accounts of the Press and Book Depôt. The matter is awaiting the result of a reference made to the Comptroller General regarding the position of some old items, regarding which information is needed to effect a settlement of the question*. The procedure appears to obtain in this Province and in Central India of charging to establishment, by credit to deposits, sums on account of salaries, &c., remaining unpaid to employés of the Department. The correct course is to debit the head establishment only with actual payments and with amounts debited in transfer on account of similar payments out of the Province. An account of the differences between audited and actual payments should be kept at the back of the establishment voucher.

32. *Items 3 and 4.*—The credit in respect to unclaimed wages appears to indicate that the debits to work on account of wages of labourers are not based upon actual payments, but upon the amounts for which muster rolls are drawn up. This course should be discontinued in the North-Western Provinces and Oudh, as also the expedient of bringing to debit of grant by credit to deposits amounts remaining unpaid to contractors, &c., except as permitted in Public Works Department Code XIII-67. The proper course is to show such liabilities in the accounts of the individual works.

33. *Item 5.*—As explained in para. 17 of last year's note, this sum continues to be held at the credit of deposits pending instructions from the Comptroller General.

34. *Item 6.*—This item of Rs. 3,188 is in dispute between the executive engineer and the contractor. The matter has been placed, it is stated, in the hands of the Government solicitor.

35. *Item 7.*—This item is under investigation in my office, and its adjustment will probably be effected in the accounts of 1885-86.

36. *Item 8.*—The sum of Rs. 12,000 has been held for two years in the deposit account. The Examiner has asked the Local Administration for early orders on the subject.

37. *Item 11.*—The debit item of Rs. 1,25,733 appearing in this account, is held there under the orders of the Bengal Government. The amount at debit at end of previous year was Rs. 1,61,895—*vide* para. 17 of last year's review. It is financially incorrect to charge any outlay paid by Government out of general funds to a deposit account. It should be debited to some grant.

38. There is a general tendency to utilise this suspense account as a receptacle for miscellaneous items of receipt. It should be borne in mind that credits to this head should ordinarily consist of contributions and *bonâ fide* deposits of subordinates and contractors, and that all other items should, as far as possible, be carried direct to the final head of credit.

TUCCAVEE ADVANCES.

39. The large reduction was the result of the relief afforded to this head by debit to Provincial Civil Buildings, Roads and Services of the balance of the unadjusted expenditure on the Calcutta International Exhibition.

CIVIL ENGINEERS' PROVIDENT FUND.

40. This fund was instituted by the Government of India in Public Works Department Notification No. 271, dated 5th November 1884. The yearly receipts and charges on account of the fund are cleared at the end of the year from the books of the various Examiners to those of the Examiner, Military Works, so that the sum of Rs. 72,268 appearing in this officer's accounts at end of 1884-85 represents the total net deposits made by contributors to the fund. The correctness of this balance is admitted by the Comptroller General who keeps the accounts of individual depositors.

* The information has since been received and the matter is now under disposal.

41. The following table shows the cash balances in the hands of Civil Officers at the end of the year:—

	Balance on 1st April 1884.	Balance on 1st April 1885.
	Rs.	Rs.
Bengal	69	192
Punjab	4,024	4,416
North-Western Provinces and Oudh	1	...
Central Provinces	1,550	3,875
Burma	126	199
Rajputana	937	841
Assam	...	...

MADRAS HARBOUR WORKS.

42. The following table shows the suspense balances for 1884-85, compared with the balances for 1883-84:—

	On 1st April 1885.	On 1st April 1884.	Increase or decrease.
	Rs.	Rs.	Rs.
Stock purchases and sales { Dr.	146	...	—146
Stock { Cr.	...	203	+203
Miscellaneous Advances	85,875	75,982	—9,893
London Invoices	18	209	+191
London Stores	10	—659	—669
	2	9,725	+9,723

Under existing orders the whole of the outlay on the Madras Harbour Works is transferred monthly to the Civil Department for adjustment.

RESOLUTION.—There has been a reduction generally in the amounts held under suspense at the end of the previous year; the balances at the close of the year under review seem to have been on the whole in a healthy condition, though it appears from paras. 21 and 38 of the Accountant General's note that there is a tendency, in certain cases, to employ the miscellaneous advances and deposits accounts for a purpose for which they are not intended, and their use should therefore be restricted in future to such items as may be rightly included in them.

2. It is noticed from para. 12 that the value of reserve stock has been kept within the sanctioned limit in all Provinces except Madras, Bengal and Burma. The excess in Madras has already attracted the attention of the Government of that Presidency, and has probably been since dealt with; that in Bengal seems to have been temporary only, and to have been caused by the anticipated sale of bricks to the Port Commissioners for the Kidderpore Docks not having been effected in consequence of the delay in starting the works. It should be stated, however, how the present actual reserve stock in Bengal compares with the sanctioned reserve limit. No explanation has been furnished of the excess in Burma. If it has not since been cleared off, a report should be furnished as to the steps that have been taken in this direction.

3. The necessary verification of stock was effected generally during the year, and the book-rates were found to bear favourable comparison with the prevailing market rates.

With reference to para. 15, the Accountant General should invariably be informed in future by Examiners whether at the end of each of the half-years ending 31st March and 30th September, there existed an agreement between the priced registers of articles in hand and the amount in balance at debit of Stock.

4. A count of the materials at site of works was taken in most Provinces; the balances were found correct and the rates satisfactory. In the case of the Punjab, Assam and Burma, it has not been stated whether verification was carried out. If not done already, the necessary steps should be taken as early as possible.

5. With reference to para. 23, the Government of India would be glad to receive a report from the Government of Madras as to whether a satisfactory settlement has been arrived at in regard to the claim of Rs. 5,159 by Government against the Madras Railway Company on account of repairs to the Sea-wall and protection of the shore at Beypore.

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

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

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

Lieut.-Col.,
Asstt. Secy. to the Govt. of India,
Military Dept.,
In charge P. W. Dept., Calcutta.

To The Secretary to the Government of Madras.
P. W. D.

K.A. 2469 37-8

No. 2340 C. dated 2d July 1886

To C.

For favor of remarks.

1/7/86 D.H.

No.
8 JUL 1886
ENCLOSURES
P. W. ACCOUNTS.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

1886 8/6

To

No. 179 A.—G.

Dated June 16, 1886.

Received //

Suspense balances of the General Branch of the Public Works Department at close of the year 1884-85.

G. I. C. P. O.—No. 16 A. G., P. W. D.—22-5-86—250.

[C. No. 8.]

1580-87
67

GOVT. OF MADRAS. 1886. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 9th JULY 1886.

OFFICE NOTE No. 263

To

Enclosure

W.

YOUR O.N.NO.2340 DATED 2ND.JULY 1886.

I APPEND BELOW THE FOLLOWING REMARKS ON THE ITEMS NOTICED BY THE ACCOUNTANT GENERAL P.W.DEPARTMENT IN HIS REVIEW ON HIS SUSPENSE BALANCE FOR THE YEAR 1884-85.

PARA 6. ITEM 1. THE VALUE OF THE CIRCULAR SAWS SENT FOR SALE TO ENGLAND WAS FINALLY WRITTEN OFF THE BOOKS OF THIS DEPARTMENT IN OCTOBER 1885 WITH REFERENCE TO G.OS.NOS. 2348 W. AND 2580 W.DATED 9TH.OCTOBER AND 11TH.NOVEMBER 1885 RESPECTIVELY.

ITEM NO.2. THE COST OF THE CIRCULAR DIVIDING MACHINE HAS BEEN ADJUSTED IN MARCH 1886, BUT THE INCIDENTAL CHARGES IN CONNECTION WITH ITS TRANSMISSION SUCH AS FREIGHT,BOAT HIRE,PACKING ETC. HAVE NOT YET BEEN SETTLED. THE ACCOUNTANT GENERAL

KEEP-WITH

Genl. No.

dated

188

MADRAS, HAS AGAIN ADDRESSED THE COMPTROLLER INDIA TREASURIES ON THE SUBJECT AND IT IS HOPED THE ADJUSTMENT WILL BE EFFECTED IN THE SUPPLEMENTAL ACCOUNTS. THE MACHINE WAS SUPPLIED IN JULY 1884, AND THE DELAY IN ADJUSTMENT SO FAR AS THIS DEPARTMENT IS CONCERNED, IS DUE TO THE RULE FORBIDDING ORIGINAL DEBITS OR CREDITS BEING RAISED IN THE P.W.ACCOUNTS IN CONNECTION WITH THE MATHEMATICAL INSTRUMENT DEPARTMENT CALCUTTA - VIDE MADRAS CODE PARA 2455 (LAST CLAUSE) AND GOVT. OF INDIA CODE CHAPTER XIV. SECTION VI. NOTES B.C. AND D. (STANDING ORDER NO.74 OF 12TH.MAY 1884) TO PARA 138.

PARA 12. IN THE PRESIDENCY STORES DIVISION THE VALUE OF TOOLS AND PLANT HAS BEEN WRITTEN OFF THE STOCK BOOKS IN 1885-86, BUT THE BALANCE AT DEBIT OF STOCK IS STILL IN EXCESS OF THE RESERVE LIMIT SANCTIONED IN G.O.NO.3270 W.DATED 15TH.SEPTEMBER 1884 AS SHEWN IN MARGIN.

* RESERVE LIMIT..RS.1,50,000
BALANCE ON 31ST. MARCH 1886..RS.2,04,057

THE STOCK IN HAND IN THIS DIVISION AT END OF MARCH 1885 WAS RS. 3,08,719 AND BY WRITING OFF THE VALUE OF TOOLS AND PLANT (RS.1,73,817) IN 1885-86, THE VALUE AT END OF THAT YEAR SHOULD HAVE BEEN WELL WITHIN THE SANCTIONED RESERVE, BUT AS STATED ABOVE THIS IS NOT THE CASE AND GOES TO SHEW THAT INSTEAD OF A REDUCTION BEING EFFECTED THERE HAS REALLY BEEN AN INCREASE. IN CONNECTION WITH THESE REMARKS PLEASE SEE MY D.O.NO.40 DATED 13TH.APRIL 1886 AND G.O.NO.2486 W.DATED 11TH. MAY 1886.

THE RESERVE LIMIT ON STOCK FOR THE NILGIRI DIVISION HAS SINCE BEEN RAISED TO RS.33,000 VIDE G.O. NO.359 W.DATED 10TH.FEBRUARY 1886 AND THE BALANCE AT END OF MARCH IS WITHIN THAT AMOUNT.

GODAVARI EASTERN DIVISION -

THE GOVT. IN THE IRRIGATION BRANCH HAS IT UNDER CONSIDERATION TO RAISE THE RESERVE LIMIT OF STOCK FOR THIS DIVISION TO COVER THE VALUE OF STOCK UNDER ALL SUB HEADS INCLUDING STOCK MANUFACTURE AND LAND KILNS ETC.

PARA 80. ITEM NO. 76, ORDERS OF COMPTROLLER GENERAL STILL AWAITED.

ITEM NO.79. THIS ITEM HAS

BEEN ADJUSTED FROM PROFITS REALIZED DURING 1885-86, BUT THE GOVT. IN THE IRRIGATION BRANCH HAS BEEN ADDRESSED WITH A VIEW TO INSTRUCTIONS BEING ISSUED TO DEBIT IN FUTURE THE CHARGES IN CONNECTION WITH THE BOAT OFFICE ACCOUNT AND TOOLS AND PLANT, AS SUGGESTED BY THE INSPECTOR OF P.W.ACCOUNTS.

ITEM NO.20. THIS HAS BEEN FINALLY WRITTEN OFF TO THE DEBIT OF THE SUNGAM ANICUT PROJECT WITH REFERENCE TO G.O.NO.797 DATED 16TH. SEPTEMBER 1885.

ITEM NO.21. A SUM OF RS. 8 ONLY REMAINS UNADJUSTED AT END OF 1885-86 AND EXECUTIVE ENGINEER PROMISES EARLY ADJUSTMENT OF THIS SMALL BALANCE. THE MISCELLANEOUS ADVANCE ACCOUNT WAS IN THIS CASE CHOSEN, AS THE MOST CONVENIENT AND EXPEDIENT METHOD OF RECORDING THE TRANSACTION IN THE FIRST INSTANCE AS EXPLAINED TO THE ACCOUNTANT GENERAL, P.W.DEPARTMENT, IN MY REPLY TO PARA 104 OF THE REPORT OF THE INSPECTOR OF P.W.ACCOUNTS ON THIS OFFICE IN JANUARY AND FEBRUARY 1885. I QUOTE

1 & 8
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BELOW THE REPLY IN EXTENSO -

' SUCH OFFICERS ARE ALSO TREATED AS IMPREST HOLDERS, BUT IT WAS NOT INFREQUENTLY FOUND THAT THEY SENT IN NO ACCOUNTS FOR MONTHS AND IT WAS CONSIDERED EXPEDIENT FOR BETTER CONTROL BY THE AUDIT OFFICE THAT THEIR TRANSACTIONS SHOULD BE SHEWN UNDER MISCELLANEOUS ADVANCES AND BE SUBJECT TO MONTHLY SCRUTINY IN AUDIT, WHEN DELAYS IN ACCOUNTING FOR EXPENDITURE, OR ABSENCE OF EXPENDITURE COULD AT ONCE BE TAKEN COGNISANCE OF '

I MAY HERE REMARK THAT THIS COURSE IS ONLY ADOPTED WHERE CIVIL OFFICER HAVE THE EXECUTION OF A SINGLE WORK ONLY IN A DIVISION.

ITEM NO. 32. THE GOVT. WILL NO DOUBT BE IN A POSITION TO DEAL WITH THIS ITEM. THIS OFFICE HAS NOT BEEN INFORMED WHETHER ANY SATISFACTORY SETTLEMENT IN REGARD TO THE CLAIM HAS YET BEEN ARRIVED AT.

PARA 39, ITEM NO.5. AS STATED BY THE ACCOUNTANT GENERAL, P.W.DEPARTMENT, IN HIS REVIEW, INSTRUCTIONS FROM THE COMPTROLLER GENERAL ARE

P.W.C. No 3339.

AWAITED FOR THE ADJUSTMENT OF THESE

OLD DIFFERENCES.

ITEM NO.6. FINAL ORDERS

IN REGARD TO THE ADJUSTMENT OF THIS

TRANSACTION HAVE SINCE ISSUED IN

G.O.NO.1567 W. DATED 23ND. JUNE 1886

AND AN EARLY SETTLEMENT MAY NOW

BE LOOKED FOR.

Rec: 9-7-86

C.

1

No 2340C. 2-7-86 4-6-17 322 9-7-86
" 2270 W. 15-7-86
4-6-11 1407 R. 30-11-85 " 1417 W 4-6-86
" 1940 R. 21-8-85 " 1196 W. 11-5-86
No 1698 D. 24-7-85 " 870 W 31-3-86
" 1724 W 23-7-85 " 870 W 31-3-86
" 1677 D. 25-7-85 " 318 W 4-2-86
" 1578 D. 10-7-85 " 2951 W 9-12-85
" 1569 W 6-7-85 " 1940 W 21-8-85
" 858 W 8-4-85 " 914 W 4-4-85
" 1666 W 3-7-85 " 1615 27-4-86
" 758 W 24-3-86 " 2580 W 3-11-85
" 3265 " 2349 W 9-10-85
" 3268 W 16-11-85 " 1940 W 21-8-85
" 2692 W 25-9-85 " 3147 8-2-86
" 1673-3-7-86 " 2953 W 9-12-85
" 3713-25-5-86 " 2478 W 27-10-85
" 1067 W 29-4-86 " 2200 W 19-9-85
" 733 W 19-3-86 " 2058 W 7-9-85
" 359 W 16-2-86 " 1756 W 15-7-86
" 1777 W 17-6-86
" 636 W 11-3-86 " 916 W 31-3-86
" 797 W 16-9-85 " 642 W 11-3-86
" 1725 W 10-7-86
" 230-3-86 " 2260C 21-6-86

AWAITED FOR THE ADJUSTMENT OF THESE

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" 230-3-86 " 2260C 21-6-86

Genl Account

No 1980 W / 50

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

10 August 86.

READ the following

From the Govt. of India, Public Works Department. N.S. No 179 A. dt 11 June 1886.

Exr. P.W.A. 263 & 9-7-86

17 The resolution of the Govt. of India above recorded, and the note thereon by the Examiner of P.W. Accounts, will be communicated to the officers of the P.W. Department.

2. The Examiner of P.W. Accounts will, in communication with the Accountant General, Madras, adopt measures for the early adjustment of the incidental charges in connection with the transmission, Yea, of the circular dividing machine.

3. The excess noticed by the Examiner of P.W. Accounts in the reserve stock of the Presidency Stores Division is due, it is understood, to the supply of timber which the

General

General Superintendent was permitted to obtain from Degu, vide G. O. No: 274 W dated 1st February 1886. The Suptg. Engr. V circle will however arrange for the early removal of the surplus articles from the Stock accounts of the Division.

4. The Suptg. Engr. I circle will expedite the report called for in para 1 of the note by the Chief Engineer for Irrigation, printed with G. O. No: 467, I. dated 3rd July 1886, regarding the limit at which the reserve stock in the Godavari Eastern Division should be fixed.

5. In G. O. No: 359 W. dated 10th February 1886, the limit of reserve stock in the Nilgiri Division was fixed at Rs. 33,000 as a temporary measure. The balance at the end of March 1886 is reported to be within that limit.

6. The Examiner of P.W. Accounts will communicate with the officers concerned, and effect a speedy adjustment

1890 8/51

justment of the items still remaining at the debit of the miscellaneous advance accounts. The Consulting Engineer for Railways will, in reference to the concluding para of G. O. No: 1147 R dated 30th November 1885, ascertain and report whether the Railway Company are prepared to accept the debit of Rs. 12,991-6-3 referred to therein.

7. The Suptg. Engineer II circle will expedite the disposal of the claim due to Contractor Razim Ali Nackui Saib, as instructed in G. O. No: 1567 W dated 22nd June 1886, and thus eliminate the credit in the Deposit Accounts of the Sangam Project Division.

8. Attention is drawn to the remarks of the Govt. of India contained in para 1 of their resolution, with the view that care may be taken in future to restrict the transactions recorded in the miscellaneous advances and deposit accounts to

items

items for which those accounts
are strictly intended.

9. Ordered that the following
reply be sent to the Govt. of India
with reference to para 5 of their
resolution under review.

(H. D. No: 1981/W dy 10 Augt: 88.)

To
The Secy to the Govt. of India
Public Works Department.

Sir,

I am directed to acknowledge
the receipt of your resolution No: 179 A.B.
dated 16th June 1886, and in reply to
forward herewith a copy of Proceedings
of this Govt. No: 1147 R dated 30th
November 1885, in which the claim
of Rs. 5,159-2-11 against the Madras
Railway Company on account of
repairs to the sea-wall and protection
of shore at Beypore was proposed to
be withdrawn should the Railway
Company accept the debit of Rs.
12,991-6-3 for work done by them.
The Company's reply is awaited,
and when received the result

will

To
Supdg. Engineers
The Consg. Architect to Govt
" Chief Engr. for Irrigation
" Examiner of P. W. Accounts
" Secy, Port Trust Committee
" Consg. Engr. for Railways.

1988/88 — will be duly communicated.

2/8/86

5-8-86

Encl. C
19/8/86

Lowed
19/8

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Govt. of 1886 Madras.

PUBLIC WORKS.

Dated Rück Sum 11/8/86

Read. Encl.

G.O., 10 August 1886, No. 1980 W
1981 W

Suspense balances

Orders per resolution of the Govt of Madras receiving note by the Accountant General P.W.D. on the — of the General branch of the P.W.D at the close of 1884-85

180/15 J

Protection of the Shore at Beypore

30 days Notice

The present petition of the claim of Rs 5,159 by Sait against the Madras Ry Company on account of repairs to the sea-wall at —, reported by the Govt of Madras