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.
		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

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

IMPERIAL.

—	Coorg. Civil Buildings, Roads and Services.	Bombay. Military Works.	Simla Imperial Circle. Civil Buildings, Roads and Services.	Military Works Department. Military Works.	Central India. Military Works.	Central India. Civil Buildings, Roads and Services.	Rajputana. Military Works.	Rajputana. Civil Buildings, Roads and Services.	Central Provinces. Military Works.	Hyderabad. Military Works.	Total.
	RS.	RS.	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. ..	74	..	4,359	9,205	1,087	..	193	..	..	233	15,151
{ Cr. ..	..	..	764	1,793	25	..	6	..	..	759	3,347
„ „ 1885 .. { Dr. ..	..	..	1,532	6,591	..	298	303	..	..	139	10,126
{ Cr. ..	12	..	9,838	6,999	460	..	90	..	..	79	16,498
Increase or decrease .. { Dr. ..	62	..	—2,827	—2,614	—1,087	298	—110	..	..	—94	—5,025
{ Cr. ..	..	..	+9,074	+4,206	+435	..	+84	..	..	+680	+13,151
Net increase or decrease ..	—62	..	+11,901	—6,820	—1,522	+298	—26	..	..	—586	—18,176
Stock—											
Balance on 1st April 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
„ 1885 ..	4,904	46,592	77,788	11,67,754	50,105	28,207	25,004	1,143	72,079	12,621	14,86,107
Increase or decrease ..	—72	—15,314	—24,397	—97,384	—28,107	+23,950	—10,606	..	—17,78	—471	—1,70,190
Miscellaneous advances—											
Balance on 1st April 1884 ..	1,488	5,426	17,653	38,503	4,549	1,113	208	1,111	..	1,698	71,749
„ 1885 ..	128	7,496	12,665	30,821	1,723	1,672	763	1,111	..	2,946	57,599
Increase or decrease ..	—1,360	+2,070	—5,088	—7,682	—2,826	+459	—971	..	..	+1,248	—14,150
London invoices—											
Balance on 1st April 1884 ..	..	..	..	—7,884	..	..	..	..	..	..	—7,884
„ 1885 ..	..	..	..	—7,489	..	—903	..	..	..	..	—8,392
Increase or decrease ..	..	..	..	+395	..	—903	..	..	..	..	—508
London stores—											
Balance on 1st April 1884 ..	..	..	..	49,068	387	..	..	..	..	..	49,455
„ 1885 ..	..	..	..	..	..	..	..	..	..	..	903
Increase or decrease ..	..	..	..	—49,068	—387	+903	..	..	..	..	—48,552

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.	Civil Buildings, Roads and Services.	Military Works.	Civil Buildings, Roads and Services.	Military Works.	Military Works.	Military Works.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Suspense Outlay charged off to Grant in Finance Accounts—cont.											
Total—											
Balance on 1st April 1884	6,538	67,242	1,23,433	13,52,237	5,370	84,210	2,254	36,005	89,868	14,264	17,81,421
,, ,, 1885	5,044	55,217	82,047	11,91,678	30,077	51,368	2,254	24,454	72,079	15,627	16,29,845
Increase or decrease ..	— 1,494	—12,025	—41,386	—1,60,559	+24,707	—32,842	..	—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
Increase or decrease ..	— 80	..	— 3,621	+ 7,614	—1,73,312	..	..	— 7,636	..	—57,225	— 2,34,260
Civil Engineers' Provident Fund.											
Balance on 1st April 1884	..	..	..	72,268	..	..	..	..	..	..	72,268
,, ,, 1885	..	..	..	..	..	..	..	..	..	..	..
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.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Suspense Outlay charged off to Grant in the Finance Accounts.										
Stock purchases and sales—										
Balance on 1st April 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
Balance on 1st April 1885. { Dr.	13,290	..	12	75	..	2,139	774	36,564	98	52,952
{ Cr.	38	..	..	36,896	..	4,521	1,899	10,340	..	53,694
Increase or decrease. { Dr.	+10,012	— 4	— 1,402	— 7,917	..	— 1,007	— 228	+ 32,982	— 1,148	+31,288
{ Cr.	— 1,567	..	— 6	+20,709	..	+ 1,635	+ 954	— 24,674	— 276	— 3,225
Net increase or decrease ..	+11,579	— 4	— 1,396	—28,626	..	— 2,642	— 1,182	+ 57,656	— 872	+34,513
Stock—										
Balance on 1st April 1884.	5,42,080	21,652	88,893	38,368	..	1,30,412	46,545	9,27,214	1,31,727	19,26,891
,, ,, 1885.	5,70,941	9,314	92,958	38,697	..	79,280	45,918	9,37,753	1,26,187	19,01,048
Increase or decrease ..	+28,861	—12,338	+ 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	26,634	7,142	25,850	2,170	1,13,072	16,465	2,55,369
,, ,, 1885.	44,523	10,020	10,605	18,519	5,035	27,602	5,152	1,20,257	12,177	2,53,890
Increase or decrease ..	+ 4,044	+ 1,077	— 4,009	— 8,115	— 2,107	+ 1,752	+ 2,982	+ 7,185	— 4,288	— 1,479
London invoices—										
Balance on 1st April 1884.	13,964	5	..	— 792	..	..	..	..	..	13,177
,, ,, 1885.	3,151	2,955	..	235	..	..	..	..	..	6,341
Increase or decrease ..	—10,813	+ 2,950	..	+ 1,027	..	..	..	..	..	— 6,836
London stores—										
Balance on 1st April 1884.	7,100	1	..	43,768	..	..	..	..	..	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	48,772	10,08,854	1,49,162	22,11,051
,, ,, 1885.	6,36,164	24,414	1,03,575	20,579	5,035	1,04,500	49,945	10,84,234	1,38,462	21,66,908
Increase or decrease ..	+30,868	— 6,191	— 1,340	—79,204	— 2,107	— 52,022	+ 1,173	+ 75,380	—10,700	—44,143
Suspense Accounts shown under Debt in the Finance Accounts.										
Deposits—										
Balance on 1st April 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
,, ,, 1885.	2,06,646	2,24,218	27,457	1,21,543	55,788	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
Tuccavee 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.	2,27,482	1,71,846	17,998	1,08,595	55,688	10,807	19,098	1,09,386	85,092	8,05,992
,, ,, 1885.	2,06,646	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 ..	— 20,836	+ 52,372	+ 9,459	+ 12,948	+ 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.	Province.	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	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
Total ..	27,86,585	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

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

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	4,876

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 Nackvi 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

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—

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.

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

(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

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 Nackvi 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.

9TH NOVEMBER 1885, No. 2660 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following letter from Colonel ROSS THOMPSON, R.E., Officiating Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Ootacamund, 28th September 1885, No. 391 E.W.:—

I have the honor to forward, for sanction, two estimates, amounting to Rs. 10,565 —one for widening and improving the ghât road two miles below the Craigmore toll bar (Rs. 2,050) and the other estimate for remetalling two miles of road below Coonoor and protecting by parapets the dangerous places where land-slips had recently occurred (Rs. 8,515) on the Kullar-Gúdalúr road—together with two reports.

2. These works are actually necessary for the safety of the passengers and vehicles, and as the large amount of these estimates cannot be met from the maintenance grant of the road, I have to request a special sanction and provision of funds, if practicable, by transfer from other divisions.

3. Statements of savings and demands have been called for from all the divisions in the circle, and they are expected early in October. Until these are received in this office, it will not be possible to say whether any transfer can be made to meet the cost of these works from other divisions.

ORDER—dated 9th November 1885, No. 2660 W., Public Works.

The undermentioned estimates are sanctioned for immediate execution:—

COMMUNICATIONS.

Original Works.

1. Widening certain portions of the Kullar-Gúdalúr road ... Rs. 2,050

Repairs.

2. Remetalling two miles and protecting dangerous places on the Kullar-Gúdalúr road ... ... Rs. 8,515

2. These sanctions have been registered as Provincial, Nos. 160 and 161 W. of 1885-86.

3. Funds to the extent of the estimate in each case have been allotted in separate proceedings.

(True Extract.)

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

To the Superintending Engineer, IV Circle, with three enclosures.
„ Examiner, Public Works Accounts, with the duplicate abstract estimate for 2 and the estimate for (1) for note and return to the Superintending Engineer, IV Circle.
„ Financial Department.

Exd. E. Fernandez.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated November, 9th.

Recd. *Encl.*

G.O., 9th Nov. 1885, No. 2660 W.

NOVEMBER.

Kullar-Gudalur Road

Esti mates for works on the —, sanctioned

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following letter from Major G. F. L. MARSHALL, R.E., Under Secretary to the Government of India, Public Works Department (Civil Works—Buildings), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 27th July 1886, No. 309 B. :—

I am directed to acknowledge the receipt of your letter, No. 1220 W., dated 13th May 1886, and in communicating sanction to the revised estimate, therewith received, amounting to Rs. 47,810, for constructing, from Provincial funds, a Protestant church at the Military depôt of Wellington, to state that the Government of India concurs in the opinion of His Excellency the Governor in Council that such an expenditure from the public funds for only 300 sittings is most unsatisfactory.

2. With reference to the concluding portion of paragraph 2 of the letter under acknowledgment, I am to request that the Government of India may be informed of the result of the investigations, and what notice it is intended to take of the conduct of those who may be found responsible for the large excess over the sanctioned amount.

3. The sanction herein accorded has been registered as No. 34 B. of 1886-87, and the plans and estimate received with the letter under reply are returned.

ORDER—dated 13th August 1886, No. 2037 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, and the Examiner of Public Works Accounts, with reference to G.O., No. 1219 W., dated 13th May 1886.

2. The sanction accorded by the Government of India has been registered as Provincial No. 81 W. of 1886-87, and classified as Civil Buildings, Original Works.

3. The sum of Rs. 9,574,* required to complete the work, is allotted from the reserve with the Government under Provincial.

* *Vide* item No. 66 of the statement printed with G.O., No. 1594 W., dated 23rd June 1886.

4. The following reply will be sent to the Government of India, with reference to paragraph 2 of their letter above recorded :—

(Here enter No. 2038 W., dated 13th August 1886.)

(True Extract.)

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

To the Superintending Engineer, IV Circle, with ten enclosures.
" Consulting Architect to Government.
" Examiner, Public Works Accounts, with the duplicate abstract estimate.
" Ecclesiastical Department.
" Military Department.

Exd. P. L. Pereira.

Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated August, 13th.

Recd. *Encl.*

G.O., 13th Aug. 1886, No. 2037 W.

AUGUST.

Protestant Church at Wellington

Letter from the Government of India communicating sanction to the revised estimate for the —, communicated to the Superintending Engineer, IV Circle, and the Examiner, Public Works Accounts, with remarks.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following letter from H. T. ROSS, Esq., Registrar of the High Court of Judicature at Madras, to the Chief Secretary to Government, dated Madras, 10th July 1886, No. 1976 :—

I am directed to submit the accompanying letter from the District Judge of South Malabar, with estimates for improvements to the law courts buildings, Calicut, and to request that Government may be pleased to sanction the estimates and to allot the funds (Rs. 9,330) required.

2. The necessity for this additional work should have been brought to notice and provision made for the same when the original estimates were submitted, but the High Court accepts the District Judge's representation that the work covered by the estimates is indispensable.

No. 1208 C., Judicial.

Approved, and transferred to the Public Works Department.

(By Order.)

OOTACAMUND,
27th July 1886.

(Signed) A. G. CARDEW,
Acting Assistant Secretary.

ORDER—dated 16th August 1886, No. 2049 W., Public Works.

The undermentioned estimates in connection with the law courts at Calicut are sanctioned as supplemental to the estimate of Rs. 95,240 sanctioned in G.O., No. 1553 W., dated 20th June 1884 :—

Provincial.
Civil Buildings.
Original Works.

(1) Providing sun-shades and furniture for the district and sub courts. Rs. 1,203. No. $\frac{84}{1}$ W. of 1886-87.

(2) Improvements to the buildings ... Rs. 8,127. No. $\frac{84}{2}$ W. of 1886-87.

2. A sum of Rs. 12,755 has been provided for the work in the current year's budget, and if additional funds are necessary, the Superintending Engineer will apply for the same later in the year.

3. It is regretted that the work now stated to be indispensable should not have been provided for in the original estimates.

(True Extract.)

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

To the Superintending Engineer, IV Circle, with four enclosures.
" Examiner, Public Works Accounts, with the duplicate general abstract estimate for (2) and copy of abstract estimate for (1).
" Judicial Department.

Exd. E. Fernandez.

Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated August, 16th.

Recd. *Encl.*

G.O., 16th Aug. 1886, No. 2049 W.

AUGUST.

Law Courts at Calicut

Estimates of Rs. 1,203 and Rs. 8,127, respectively, for providing sun-shades and furniture for the district and sub-courts and for improvements to the buildings, sanctioned.

Executive Engineers for the month of July 1886
orders of Government.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
The Estimate for this work has been referred to Chief Engineer for orders as to whether the sanction of Government of India is not necessary thereto under para 1397 S.P.	The estimate was submitted to the Govt. of India for sanction vide G.O. No. 2678 W&M dated 13th October 1886.

Lde 20/10/86

Cu 20.10.86

20/10/86.

D. C. Cameron

Examiner of P. W. Accounts, Madras.

N 19/10

To the Suptg. Engr. III Circle thro' the Examiner P. W. Accts. Received 22.10.86

Exste 18/10

REFERENCE TO MADRAS P. W. D. CODE.

PARAS.

3460 C. 6. 10.86.
1410 W 2.6.86.
2062 C. 5. 12.85.
2408 C. 21.9.86.
2042 W 13.8.86.
1964 W 7.8.86.
2049 W 16.8.86.
2024 W 13.8.86.
2062 W 17.8.86.
1679 W 2.7.86
1594 W 23.6.86.
2660 W 9.11.85.
2037 W 13.8.86.
1980 W 10.8.86.
2678 - 9 W 13.8.86
2362 W 17.9.86.

Engl

P. W. D. FORM. No. M 112.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Fourth

FUND Provincial & Imperial.

SECRETARY TO GOVERNMENT PUBLIC WORKS DEPARTMENT 18 OCT 20

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of July 1886.

No.

MADRAS,
Dated 16 October 1886.

FORWARDED for orders to the Secretary to Government, Public Works Department, Madras.

No. 2782 W dated 21st October/86

D. C. Cameron

Examiner of P. W. Accounts, Madras.

B W 21/10

Pass 21/10

Sec 21/10

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of July 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the year.	Excess over Appropriation.			
	West Coast Division.										No. 2782 dated 21st October 86
	Excess over Estimate.										
1	Putting the Cannanore Fort into a State of defence	March 1886	2958	3959	1001	"	36	"	"	The Executive Engineer states that on receipt of the Completion certificate from the Military Authorities the Completion report explaining cause of excess will be sent. As the work is reported to be completed the revised Estimate called for by Government in their orders on the last Objectionable Items Statement will not now be necessary, but sanction to the excess outlay is required	A Completion report explaining the cause of excess should be submitted without delay.
	Works completed for which Completion reports are required										
2	Putting the Cannanore Fort into a State of defence	March 1886	2958	3959	"	"	"	"	"	Completion reports for these works are awaited.	Completion reports for these works should be forwarded to the Examiner without delay.
3	Aboutsoon repairs to Post Office at Puttur	July 1886	25	20							
4	Repairing the roof of Sergt. Instr. quarters in the Fort at Tellecherry	July 1886	110	106							

[P. W. D. Form No. M. 112—Inner Sheet.]

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Nilgiri Division										
	Provincial.										
	Without Estimate.										
5	Purchase of Mr Browns property for a Telegraph Office Ootacamund	March 1883	"	4500	4500	"	"	"		Orders awaited. Vide G.O. No 2408 W. Dated 21st September 1886 it was stated that the case was under disposal.	The result of orders passed in G.O. No. 2362 W. d/17th September 1886 is awaited.
6	Stock Manufacture at Wellington	June 1886	"	1622	1622	"	"	"		The Executive Engineer states that Stock has been relieved of a small portion of the outturn by a debit to the works for which the articles were manufactured and that the balance will be credited to Stock on receipt of information from the Sub Divisional Officer Wellington who has been called upon to furnish a list.	Noted Noted

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of July 1886. requiring the orders of Government.

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	West Coast Dr.										
	Want of Estimate										
7	*Repairing the Government church at Cochin*	*April 1886.*	"	5591	5591	"	"	"	75	*Sanction of Government to Estimate is still awaited. Executive Engineer states that the Estimate has been submitted to the Superintending Engineer and that Lands have also been applied for.*	*The estimate has been received but further information has been called for.* / *The estimate has been received but further information has been called for.*
	Want of Appropriation.										
8	*Repairing the Government Church at Cochin*	"	"	"	"	"	5591	"	75		
	Miscellaneous Irregularities. Works for which revised Estimates are required.										
9	*Constructing a residence for the Head Asst Collector at Cundapur*	*March 1886*	15730	10425	"	"	"	"	400	*The Executive Engineer states that a revised Estimate has been sent to the Superintending Engineer for sanction.*	*Revised estimates are awaited* / *Revised estimates are awaited.*
10	*Improving the line of road from Calicut to Cayette*	"	319788	47703	"	"	23250	"	4696	*Sanction to revised Estimate is still awaited.*	

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of July 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Miscellaneous Irregularities										
	Works for which Revised Estimates are required (Cont'd)										
11	Improving the Vayitri Gudalur road	Mayr 1886	4,10,000	4,027	"	"	1,596	"	3	Sanction to the revised Estimate for this work is still awaited. In Divisional Objectionable Items Statement for July, Executive Engineer proposes to meet certain excesses Original Estimate by utilizing the amount of Rs. 7,566 provided for unforeseen works in this Estimate but according to Chief Engineer's No. 2062 6 D/6 December 1885 no expenditure was to be incurred against this provision without his previous sanction.	Revised estimate for this work should be submitted without further delay and explanation should be furnished in the meanwhile as to the circumstances in which the excesses incurred are proposed to be met from the provision for unforeseen works in the estimate, against the instructions conveyed in Chief Engineer's Memorandum No. 2062 C. D/5 "December 1885.
	Want of Title Deeds.										
12	Purchase of a School house at Palaparambu from the Local Fund Board.									The submission of the title deeds is still awaited.	The submission of the title deeds should be expedited.

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of July 1886 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Purchase of European Stores in Local Market.										
13	Purchase of 6 Tons of Portland Cement at 100 Rs per Ton	March 1886	Rs 600							Sanction of Government to these purchases is still awaited. The Superintending Engineer states that the Director General of Railways has been requested to note the price of Articles, to enable the list of purchases being submitted to Government for sanction in a complete shape.	The sanction of Govt should be applied for without further delay. The required information should be furnished to the Examiner so soon as the reply to the reference made to the Director General of Railways, is received.
14	Purchase of 3 inch Piping 253 Rft. for Rs		411								
	Miscellaneous Irregularities. *Non inspection of Sub Divisions.*										
15	Vayitri Sub Division of Last inspected on 30th October 1885. Do Cannanore Sub Division 30 January 1886									The Executive Engineer states that an inspection will be shortly made.	Noted. Noted.
	Miscellaneous Advances.										
16	Repairing the sea wall and protecting the shore at Beypore from the action of the sea									The result of orders passed by Government in Lr O.S. No 1147 R. D/30 November/85 is still awaited.	A report of the expenditure incurred by the Railway Company is awaited.

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of July 1886 requiring the orders of Government.

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Want of Completion Reports										
17	Constructing Sea Customs House at Sannur	Sept 1886	2960	2984	"	"	"	"	"	Executive Engineer States that completion report will be sent as soon as the material now at site of work are disposed of.	Completion report for this work should be furnished to the Examiner without further delay.
	Nilgiri Miscellaneous Irregularities.										
	Purchase of European Stores in the Indian Market without the previous Sanction of Government. March 1886										
	Carsons blue tint			0							
	Glass			74							
	Cement			23							
	Brass Cocks			26							
	467 Rft Galvanized Iron pipe			66							
18	White Lead			175						These purchases were not included in the Sanction accorded in G.O. No 2425 W. D/22 September 1886 Sanction thereof is still awaited. Would again specially bring to notice that purchases have been made in July also without the previous Sanction of Government.	Early steps should be taken for the removal of objections to these items. The Sanction of Govt should be applied for previous to the local purchase of such articles in future.
	20 Coils Haze			38							
	12 Kegs of Oak paint			12							
	One gallon Japan			84							
	3 Kegs light red			11							
	Paint brushes 26			47							
				18							

[P. W. D. Form No. M. 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of July 1886 requiring the orders of Government.

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Purchase of European Stores (Contd)										
	April 1886										
19	35 Maunds Coob lar	"	"	70						Vide remarks on Item No 18	
	May 1886										
	64 Buckets	"	"	80							
	282 Rft. Quegutting	"	"	247							
	92 " 6 downs laths	"	"	58							
	5 heads	"	"	25							
	1 brass reducing Socket	"	"	11							
20	28 Rolls of wall paper	"	"	38						Do	Vide orders against item No. 18.
	15 Gross 2" Screws	"	"	15							
	2 Barrels of lar	"	"	44							
	27 Zinc Sheets	"	"	68							
	408 lbs. of Iron	"	"	51							
	6 Sledge Hammers	"	"	16							
	June 1886										
	Corrugated Iron 11,466 lbs	"	"	1040							
	9 Rolls of wall paper	"	"	15							
21	33 Zinc Sheets	"	"	83						Do	
	39,348 Sq. inches of glass	"	"	51							
	16 Maunds of lar	"	"	31							

[P. W. D. Form No. M. 112—Inner Sheet.]

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Purchase of European Stores (Contd)										
	July 1886.										
22	6 Bags Cement	"	"	78.						Vide remarks on No 18.	vide orders against item No. 18.
	Corrugated Iron 265 lbs	"	"	31-7-7							
	Iron lbs. 493	"	"	61-10 "							
	Iron Caps. 18	"	"	27 " "							
	Barrel tar 1	"	"	21-14 "							
	Purchase without Authority										
23	One Iron Cot with 2 mattresses for Blackwood and west cottages occupied by Sub Conductor Bragg	"	"	35	35					The result of orders passed in G.O. No 2042 W. D/13 July 1886 is awaited.	The explanation called for in G.O. No. 2042 W. d/13 August 1886 should be submitted without further delay.
	Coimbatore										
24	Non Examination of Sub Division Accounts and Casts. Coimbatore Sub. Division last inspected 5 October 1885 Bazar Do 29 Do Do									The non inspection of these Sub Division Offices is again brought to the notice of Government with reference to Code para 331.	These Sub-Divisions should be inspected at once and arrangements should be made for more frequent inspections in future.

[P. W. D. Form No. M. 112—Inner Sheet.]

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			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Nilgiri										
	Excess over limit of Reserve Stock										
25	Reserve limit	"	"	33,000						The Executive Engineer states that the excess over sanctioned limits will be reduced when the balance of the outturn on the Wellington manufacture is written back to the works concerned and that a very large quantity of bricks will also be utilized on the "Brooks' Memorial Hall school" and the "Water supply scheme" within the next few months.	Noted
26	Balance in hands	"	"	35591							Noted
	Coimbatore										
	Delay in recovery of rents										
27	Sub Collector's Quarters at Hosur Mr Spencer	"	"	17-5-4	"					This item will have to stand over until 8th October 86. When Mr Spencer returns from furlough Vide Supt Engr No 151 E.W.D/15 May/86 & G.O No 1399 W.D/2nd June 1886.	Noted Noted

Provincial Statement of Objectionable Items in the Accounts of requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Coimbatore								
	Imperial Military Minor Works.								
28	Repairing the Sepoys Lines in the Remount Depot Muddagherry	"	230	90	"	"	"	"	90