1980 ~~w~~ 10.5.86.
108 ~~w~~ 12.1.86.
2580 ~~w~~ 3.11.85
2348-9 ~~w~~ 9.10.85
1940 ~~w~~ 21.8.85

B. W° 198 dated 21-1-69

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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.					
	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	35,958	696	61,658
Balance on 1st April 1883 .. 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
Do. do. 1884 .. 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
Increase or decrease .. Cr. ..	— 17,286	..	— 54	+ 16,187	..	+ 771	— 5,107	— 1,936	+ 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	38,368	..	1,30,412	46,545	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	38,866	4,693	2,70,349	25,889	4,83,548
Do. do. 1884	40,479	8,943	14,614	26,634	7,142	25,850	2,170	1,13,072	16,465	2,55,369
Increase or decrease ..	— 45,518	— 8,772	+ 666	+ 6,645	+ 1,040	— 13,016	— 2,523	— 1,57,277	— 9,424	— 2,28,179
London invoices—										
Balance on 1st April 1883	+ 7,860	+ 5	..	..	..	..	..	..	..	+ 7,865
Do. do. 1884	+ 13,964	+ 5	..	— 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	..	..	..	..	..	..	..	+ 1,35,834	..	+ 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

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.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stock purchases and sales—														
Balance on 1st April 1883 .. Dr. ..	..	20	..	..	20,833	2,033	..	..	..	28	..	..	416	23,330
Balance on 1st April 1883 .. 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
Do. do. 1884 .. Cr. ..	..	..	..	..	1,793	25	..	..	..	6	..	..	759	2,583
Increase or decrease .. Dr. ..	+ 74	— 20	..	+ 3,595	— 11,628	— 946	..	..	..	— 165	..	..	— 183	— 8,943
Increase or decrease .. 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	28,460	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**	**508,550**
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
		— 8,943	— 39,994	...	— 48,937
Increase or decrease ...	Dr.	— 10,958	— 7,149	...	— 18,107
	Cr.				
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-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.	Darjeeling.
Jessore.	Bhagulpore.
Julpigoree.	

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.

—	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 ...	8,547	7,000	1,547

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:—

	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 ..	18,204	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 ..	+ 10,043	..	+ 10,043
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
Nílgiri	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,

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. Henricus.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated August, 21st.

Recd. *Encl.*

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.

It is requested that the reply may be addressed—
The Director General of Stores,
India Office,
London.

India Office, London,
29th Aug 1885.

The Director General of Stores for India presents his compliments to

The Secretary to Government,
Public Works Dept., Madras

and begs to forward a press copy of a letter which he had the honour of addressing to him by the last mail.

Ya 7859. 300.—2/85. J. 2261.

It is requested that the reply may be addressed—
The Director General of Stores,
India Office,
London.

India Office, London,

26th August 188 5

agoor.

Sir,

With reference to your letter of the 23rd ult. July 1885, relative to the Circular Laws returned from Madras and disposed of in this country, I have the honour to state that the original supply of these Laws cannot be traced, and I shall therefore be obliged if you will inform me when, and from what source, they were obtained. If the cost of the Laws was originally charged to "Imperial Public Works", it would not be in accordance with the usual practice in such cases, to make any special credit entry in the books of this Office, the proceeds of the sale of the Laws being included with other miscellaneous receipts for old stores.

I have the honour to be,

Sir,

Your obedient Servant,

cretary
to Government,
Works Department,
Madras.

Director General of Stores

PW 8207/85.

D.

It is requested that in any further communication on this subject the under-mentioned letters and number may be quoted, and the reply addressed to

The Director General of Stores,
India Office,
Westminster, S.W.

Saqoor.

India Office, London,
26th August 1885.

Sir,

With reference to your letter of the 23rd July 1885, relative to the Circular Saws returned from Madras and disposed of in this country, I have the honour to state that the original supply of these Saws cannot be traced, and I shall therefore be obliged if you will inform me when, and from what source, they were obtained. If the cost of the Saws was originally charged to "Imperial Public Works", it would not be in accordance with the usual practice in such cases, to make any special credit entry in the books of this Office, the proceeds of the sale of the Saws being included with other miscellaneous receipts for old Stores.

I have the honour to be,
Sir,
Your obedient Servant,
Chas G. Shaw
for Director-General of Stores.

Secretary
to Government,
Public Works Department,
Madras.

Original was sent to Secretariat on the 19th Sept

P. W. Dept.

To be returned with reply.

Rx: 3459
23-9-85

Chepauk

Rx. 1535 C. 22d Sept/85

Referred to the Genl Supt. P.W. Stores for early report with reference to G.O. etc. 3265. W. & 16th Nov: 832 subsequent correspondence

/By order/

Asst. Secy. Lt Col. R.E.

for Chief Engr. & Secy.

To the G. S. P. W. Stores thro' the S. E. Circle

Rec'd 24/9/85

Cir. Ckt 820?

8553/5

Rec'd 24/9/85 B.

2w 23485 of 9-10-85

2342 W of 9.10.85

The

Put

Rec'd 2/10/85

P. W. STORE DEPARTME

No. 711 A.

Madras 28th September

From

THE GENERAL SUPERINTENDENT,
PUBLIC WORKS STORES,

To

THE Superintending Engineer
5th Circle
Chepauk

SIR,

Enclosure one

In returning herewith letter from the Director General of Stores India Office forwarded with your No. 2701 dated 24th Sept. 1885, I have the honor to report that the Circular Saws therein alluded to were obtained from the India Office on Indent dated 20th January 1880 and were shipped to Madras per Ship "Wellington" They were received in Madras in December 1881 and their value charged to "Imperial Service"

I have the honor to be,
Sir,
Your most Obedient Servt
Hugh. O'Connell
General Supt. P. W. Stores

PW 3536
29-9-85
Rect 8553

1885

From

The General Supt. P. W. Stores
Madras

To

The Superintending Engineer
5th Circle

Enclosure.
1 Original Endorse.
= Invoice returned.

No. 2805

(5)

Forwarded to the
Chief Engineer P.W.
Department.

Dated 28th September 1885.

Recd 1/10/85.

Encl

No. 7111

Wellington.

Copy RE.
Offg. Supdg. Engr.
5th Circle
30th September 1885

Rec No 23485 dy 9-10-85
23469

Reports that the Circular Laws were obtained from the India Office on Indent dated 20th January 1880, and were shipped to Madras per Ship "Wellington".

No. 1535 Cy 22-9-85
G.O. No. 1940 W dy 21-8-85 (Contd)
No. 1698 D dy 24-7-85
G.O. 1724 W dy 23-7-85
No. 1578 D dy 10-7-85
G.O. 1569 W dy 6-7-85
No. 1677 D dy 23-7-85
G.O. A 1208 W dy 22-5-85
" 3 850 W dy 8-4-85
" A 2933 W dy 27-11-84
" 2270 W dy 15-9-84
" 2067 W dy 22-8-84
" 1876 W dy 1-8-84
1877
" 690 R dy 5-7-84
" 6239 dy 3-7-84
" 1666 W dy 3-7-84
A 1521 W dy 18-6-84
B 1137 W dy 7-5-84
" 987 W dy 16-4-84
" 24 dy 9-1-84
B 3265 W dy 16-11-83
3266 (Contd)

G.O. 2692 W dy 25/9/83
" 2361 W dy 22/8/83
Desp: 13/510 W 15/2/83
G.O. A 510 W dy -80
" 1079 dy 3/2/83
" 2743 W dy 21/10/82
" 1649 W dy 30/9/82
" 486 W dy 23/2/82
" 441 W dy 18/2/82
" 3 W dy 5/1/82
" 2331 W dy 21/9/81
" 914 W dy 4/4/81

2/10/85
12 8/65

PUBLIC WORKS DEPARTMENT.

No. 23485

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 9th October 1885

READ the following

From the D. G. of Stores. S. a. 9007, 26 Aug 85.
" S. E. v. C. No: 2805, 8 30 Sept 85.

2 From this correspondence it appears that no credit entry will be afforded in the books of the India Office on account of the amount realized by the disposal of the saws in England, & the Engr P.W. accts will report whether their value may now be written off the books of the P.W. Stores.

S. E. v. C. V
Escr. P. W. dy
14/10

Ordered that the D. G. of Stores be informed accordingly.

H. E. No. 23485 dy 9 Oct 85

To The Director Genl of Stores.
India Office.

Sir,

In reply to yr No: S. a. 9007, dy 26th Augt 85, I am

No. 3536

am directed to
inform you that
the Circular Sacs
referred to were
obtained from
the India Office
on indent dated
20th January 1860,
and were shipped
to Madras per
ship "Wellington".
They were received
in December 1861,
and their value
charged to
"Imperial Service".

(5)

No. 2348 Way 9. Oct. 85
2349

Revd
14/10/85 A17

Oct. 1. 1885

Ry. 14/10. 9222/10

2/10/85

15/10

10.10/85

10

[Form No. I.]

N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

No. 723.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department.

Madras, October 26. 1885.

Sir,

With reference to G.O.No.2348 W, dated 9th. Instant, I have the honor to report that the value of the Circular Saws, viz, Rs. 2,311 may be written off the books of the P.W. Stores Division by debit to "Profit and Loss" under Code para 2401.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Cameron

Examiner P.W. Accounts.

26/10.

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. 5,73,873 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.	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.											
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. ..	12	..	1,532	6,591	298	..	303	..	..	139	10,126
{ Cr. ..	..	..	9,838	6,999	..	460	90	..	..	79	16,498
Increase or decrease .. { Dr. ..	— 62	..	— 2,827	— 2,614	+ 298	— 1,087	110	..	..	94	5,025
{ Cr. ..	..	..	+ 9,074	+ 4,206	..	+ 435	+ 84	..	..	— 680	+ 13,151
Net increase or decrease ..	— 62	+	— 11,901	— 6,820	+ 298	— 1,522	+ 26	+	..	+ 686	— 18,176
Stock—											
Balance on 1st April 1884 ..	4,976	61,816	1,02,185	12,65,138	4,257	78,212	35,610	13,092	89,868	13,092	16,56,297
„ 1885 ..	4,904	46,502	77,788	11,67,754	28,207	50,105	25,004	12,621	72,079	12,621	14,86,107
Increase or decrease ..	— 72	— 15,314	— 24,397	— 97,384	+ 23,950	— 28,107	— 10,606	— 471	— 17,78	— 471	— 1,70,190
Miscellaneous advances—											
Balance on 1st April 1884 ..	1,488	5,426	17,653	38,503	1,113	4,549	208	1,698	..	1,698	71,749
„ 1885 ..	128	7,496	12,665	30,821	1,672	1,723	763	2,946	..	2,946	57,599
Increase or decrease ..	— 1,360	+ 2,070	— 5,088	— 7,682	+ 459	— 2,826	— 971	+ 1,248	..	+ 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	..	..	..	..	..	903
Increase or decrease ..	..	..	..	—49,068	+ 903	— 387	..	..	..	..	— 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.	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	89,868	14,264	17,81,421
,, ,, 1885	5,044	55,217	82,047	11,91,678	51,368	30,077	24,454	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	1,414	7,992	..	3,146	1,002	3,582	1,246	21,664
1884. { Cr.	1,605	..	6	16,187	..	2,886	945	35,014	276	56,919
Balance on 1st April { Dr.	13,290	..	12	75	..	2,139	774	36,564	98	52,952
1885. { 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	88,893	38,368	..	1,30,412	46,545	9,27,214	1,81,727	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	10,98,854	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	10,607	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	10,607	19,098	1,00,386	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

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	4,976

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	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—

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 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.

account of Tools and Plant should be calculated at 1 per cent. on the total outlay on works and repairs. The excess appearing under Tools and Plant is attributed to giving effect to these orders. In the orders referred to, the Local Government was asked to report on this subject after the accounts for 1884-85 were finally closed. The charges borne during year by Provincial funds under this head amounted to 2·84 per cent. on the outlay on works and repairs.

9. No explanation has been rendered by the Civil Accountant General of the excess expenditure of Rs. 20,249 by Civil Officers. It has been merely stated by that Officer that larger expenditure was incurred by several Departments during the last 2 months of the year than in the corresponding period of the previous two years.

10. *Incorporated Local.*—From the sum of Rs. 39,50,000 assigned for outlay by Civil Officers, Rs. 1,01,186 remained unutilized. From the Accountant General's explanation it appears that the Revised Estimate was fixed at too high a figure.

11. *Excluded Local.*—No Budget grant was sanctioned for outlay from these funds. A Revised Estimate was, however, framed for Rs. 30,117, against which an outlay of Rs. 26,778 was recorded, resulting in a small lapse of Rs. 3,339.

12. *Capital and Revenue Accounts of Quarters.*—A sum of Rs. 16,304 has been credited in the Provincial accounts under Rents of quarters expected to yield interest on cost of construction, but no Capital and Revenue Accounts for the same have been submitted. The Examiner has explained that there is some difficulty in the preparation of this return for 1884-85. It is hoped, however, that the regular submission of this account will be initiated with effect from 1885-86.

13. *Madras Harbour Works.*—The outlay of the year amounted to Rs. 2,09,087, or short of the Revised Estimate by Rs. 20,813, a sum which the Superintendent of the Works expected to adjust in his final accounts on the receipt of stores from England. The total outlay on the works to end of year was Rs. 69,74,001 against the estimate of Rs. 57,45,165, or an excess of Rs. 12,28,836. On the formation of a Port Trust the Harbour works are to be transferred to it, in the meanwhile under the orders of the Financial Department, all outlay incurred is transferred to the Civil Department for adjustment.

ORDER.—Ordered, that the foregoing be forwarded to the Government of Madras for information, with the request that the report on the subject of the apportionment of charges for Tools and Plant (para. 8 of Accountant General's Note) may be submitted if a change is considered desirable.

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

Order thereon No: 108 W dy 12th Jany: 1886

Communicated to the Examiner of P.W. accounts, whose attention is drawn to the remarks of the Accountant General in para: 6. of his note — He will report whether with reference to the accounts for 1884-85 a change in the existing rate of percentage on account of Tools and Plant Provincial is necessary

[True Extract]
[Sig] Illegible
Under Secretary to Govt
P.W. Depto

To.
The Examiner P.W. Accts.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

To

No. 330 A.—G.

Dated December 11, 1885.

Received

B No: 108 W dy 12th Jany: 1886.

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CIVIL BUILDINGS, ROADS AND SERVICES, MADRAS.

Orders on the Finance Accounts for 1884-85.

G. I. C. P. O.—No. 101 A. G., P. W. D.—12-12-85—55.

With orde

W-198-W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 21st January 1887

READ the following

From the Govt. of India, Public Works Department. N. 6. No: 318 A. G. dy 9th December 1886.

Communicated to the Examiner of P.W. Accounts, whose attention is drawn to the remarks of the Accountant General in paras 17 (2) & (4) and 18.

2. The value of the circular saws referred to in para 8 of the Accountant General's note was ordered to be written off the books of the P.W. Stores Division as recommended by the Examiner of P.W. Accounts in his letter No: 72 W dated 26 October 1885. The Examiner will explain the irregularity noticed by the Accountant General in regard to this item.

To
The Examiner of P.W. Accts.

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No. 330 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Fort William, December 11, 1885.

CIVIL BUILDINGS, ROADS AND SERVICES, MADRAS.

Finance Accounts for 1884-85.

Read the following paper:—

Note by Lieut.-Col. A. J. FILGATE, R.E., Accountant General, Public Works Department, No. 812 G., dated 30th October 1885.

The receipts and expenditure of the year are compared in the following tables with the Budget and Revised Estimates, and with the actuals for 1883-84:—

XXXIII.—REVENUE.

	1884-85.			1883-84.
	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Public works in charge of Public Works Officers	1,97,000	1,00,000	79,207	1,36,678
" " " of Civil Officers	7,000	30,000	29,359	9,966
Total	2,04,000	1,30,000	1,08,566	1,46,644
INCORPORATED LOCAL.				
Public works in charge of Public Works Officers	7,000	5,000	3,445	5,295
" " " of Civil Officers	6,62,000	6,40,000	6,58,221	6,63,795
Total	6,69,000	6,45,000	6,61,666	6,69,090
EXCLUDED LOCAL.				
Public works in charge of Public Works Department Officers	...	...	...	117

46.—Expenditure.

	1884-85.			1883-84.
	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.
Imperial.	Rs.	Rs.	Rs.	Rs.
Original Works—				
Civil Buildings	1,06,700	1,19,700	1,17,908	2,03,968
Communications	...	...	...	...
Miscellaneous Public Improvements	...	...	...	...
	1,06,700	1,19,700	1,17,908	2,03,968
Repairs—				
Civil Buildings	8,000	8,000	2,794	6,994
Communications	...	...	...	...
Miscellaneous Public Improvements	...	...	...	...
	8,000	8,000	2,794	6,994
Establishment	26,400	29,400	19,841	44,411
Tools and Plant	1,700	1,300	1,167	3,137
Profit and Loss	...	...	...	...
Suspense	...	...	...	...
	1,42,800	1,58,400	1,41,710	2,58,510
Deduct—Expenditure in England	...	...	—262	—3,952
Net Expenditure in India—Imperial	1,42,800	1,58,400	1,41,448	2,54,558
Provincial				
Original Works—				
Civil Buildings	11,81,644	13,11,137	12,84,815	11,85,784
Communications	84,000	1,21,468	1,13,433	1,29,164
Miscellaneous Public Improvements	47,532	1,43,328	1,46,307	80,376
	13,13,176	15,75,933	15,44,555	13,95,324
Repairs—				
Civil Buildings	1,42,400	1,80,009	1,92,647	1,49,576
Communications	48,000	53,670	53,316	40,910
Miscellaneous Public Improvements	4,600	12,314	12,617	8,014
	1,95,000	2,45,993	2,58,580	1,98,500
Establishment	7,27,987	6,26,592	6,44,523	5,38,370
Tools and Plant	70,837	31,627*	51,354	42,038
Profit and Loss	...	...	10	1,561
Suspense	—67,000	39,855*	30,869	19,652
	22,40,000	25,20,000	25,29,891	21,95,445
Add—Outlay on Public Works in charge of Civil Officers	2,67,000	3,65,000	3,85,249	2,64,312
Total Provincial	25,07,000	28,85,000	29,15,140	24,59,757
Incorporated Local.				
Original Works—				
Civil Buildings	...	4,175	—867	919
Communications	26,460	31,024	21,959	24,098
Miscellaneous Public Improvements	...	...	2,450	...
	26,460	35,199	23,542	25,017
Repairs—				
Communications	15,950	27,611	22,850	22,953
Miscellaneous Public Improvements	...	...	481	447
	15,950	27,611	23,331	23,400
Establishment	8,093	11,491	30,959	29,866
Tools and Plant	62,997	1,999	2,044	632
Profit and Loss	...	...	...	...
Suspense	...	...	...	...
	1,13,500	76,300	79,876	78,915
Add—Outlay on Public Works in charge of Civil Officers	43,00,000	39,50,000	38,48,814	38,78,411
Total Incorporated Local	44,13,500	40,26,300	39,28,690	39,57,326
Excluded Local.				
Expenditure by Public Works Department Officers	...	30,117	26,778	71,302

* In the Revised Estimate for 1885-86 the figures for Tools and Plant and Suspense are 39,855 and 31,627 respectively.

Revenue.

2. *Provincial.*—The decrease of Rs. 20,793 under realizations by Public Works Department Officers is attributed to smaller receipts from the Presidency workshops, and is said to be due to the operations of the shops being now more limited.

3. *Incorporated Local.*—The receipts are Rs. 16,666* in excess of the Revised Estimate. In explanation of the excess realizations by Civil Officers, the Accountant General, Madras, states that the Revised Estimate was framed on the basis of the actual receipts during the first-half of the year, but that there was a considerable improvement in the revenue during the second-half of the year. The falling off under realizations by Public Works Department Officers occurred under "Sales of Produce."

	Rs.
* Excess realizations by Civil Officers	18,221
Deduct—Short realizations by Public Works Department Officers	1,555
Net excess	16,666

Expenditure.

4. *Imperial.*—The outlay of the year fell short of the Revised Estimate by Rs. 16,952. The bulk of the lapse occurred under the head Establishment, and was due to short outlay on works and repairs, and also to the recovery of advances made in England adjusted by a credit to Establishment.

5. *Provincial.*—The actuals exceeded the Revised Estimate by Rs. 30,140. The following is an analysis of the excess:—

	Rs.
Excesses—	
Repairs	12,587
Establishment	17,931
Tools and Plant	19,727
Profit and Loss	10
Total excesses	50,255
Deduct Savings—	
Original Works	31,378
Suspense	8,986
Total savings	40,364
Net excess outlay by Public Works Department Officers	9,891
Add—Excess outlay by Civil Officers	20,249
Total excess outlay from Provincial funds	30,140

6. The savings under Original Works which occurred chiefly under Civil Buildings and Communications are attributed to various causes, such as dilatoriness and failure on the part of contractors, difficulty in some cases in obtaining labour and materials, utilization of old materials on work, delay in securing sites, unforeseen adjustments in March's accounts, &c. The excess under Repairs occurred principally under Civil Buildings in the Nilgiri Division, and is explained to be due to certain adjustments made in the supplemental accounts for March. The nature of the adjustment should have been stated.

7. Under Establishment, the excess of Rs. 17,931 is principally due to the actuals having fallen short of the estimated indirect revenue from Productive Public Works. Besides 23 per cent. on outlay on works and repairs, and 10 per cent. on direct revenue, these works contribute towards the Provincial Establishment 6 per cent. on indirect revenue receipts. The decrease in these receipts resulted therefore in a short credit to Provincial under Establishment.

8. The Government of India decided in Public Works Department No. 227 A.—G., dated 17th September 1884 that, as a tentative measure and with effect from 1884-85, the contributions towards Provincial from other funds on

72 W dated 26th October 1885. The Examiner will explain the irregularity noticed by the Accountant General in regard to this item.

Sd/ JOH.

W.

B. No. 198 to 221-1885

To
The Examiner of Pr. Accts

One Copy to Duty

No. 318 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Fort William, December 9, 1886.

CIVIL WORKS IN MADRAS:

Finance Accounts for 1885-86.

Read—

Note by Major A. G. Begbie, R. E., Officiating Accountant General, Public Works Department,—No. 1017 G., dated 22nd November 1886.

The receipts and outlay of the year 1885-86 are exhibited in the following tables in comparison with the Budget and Revised Estimates for that year, and with the actuals for 1884-85 :—

XXXII—REVENUE.

	1885-86.			1884-85.
	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Public Works in charge of Public Works Officers	1,00,000	80,000	97,989	79,207
Ditto ditto of Civil Officers .	30,000	32,000	29,893	29,359
TOTAL .	1,30,000	1,12,000	1,27,882	1,08,566
INCORPORATED LOCAL.				
Public Works in charge of Public Works Officers	6,000	6,000	3,862	3,445
Ditto ditto of Civil Officers .	6,40,000	6,85,000	7,26,286	6,58,221
TOTAL .	6,46,000	6,91,000	7,30,148	6,61,666
GRAND TOTAL { Public Works in charge of Public Works Officers .	1,06,000	86,000	1,01,851	82,652
GRAND TOTAL { Ditto ditto of Civil Officers	6,70,000	7,17,000	7,56,179	6,87,580
	7,76,000	8,03,000	8,58,030	7,70,232

45—Expenditure.

	1885-86.			1884-85.
	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.
Imperial.	Rs.	Rs.	Rs.	Rs.
Original Works—				
Civil Buildings	72,200	63,000	47,765	1,17,908
Communications	...	...	3	...
Miscellaneous Public Improvements	...	...	...	...
	72,200	63,000	47,768	1,17,908
Repairs—				
Civil Buildings	8,000	8,000	6,161	2,794
Communications	...	...	...	...
Miscellaneous Public Improvements	...	...	...	...
	8,000	8,000	6,161	2,794
Establishment	18,500	16,300	11,394	19,841
Tools and Plant	800	700	539	1,167
Suspense	...	...	...	—262
Total Imperial	99,500	88,000	65,862	1,41,448
Provincial.				
Original Works—				
Civil Buildings	9,28,335	7,30,542	7,16,820	12,84,815
Communications	2,01,588	1,11,827	1,08,332	1,13,433
Miscellaneous Public Improvements	66,189	1,38,258	1,39,291	1,46,307
	11,96,112	9,80,627	9,64,443	15,44,555
Repairs—				
Civil Buildings	1,35,320	1,26,228	1,22,490	1,92,647
Communications	82,255	87,694	86,475	53,316
Miscellaneous Public Improvements	6,600	8,030	7,260	12,617
	2,24,175	2,21,952	2,16,225	2,58,580
Establishment	8,20,570	6,61,470	6,58,320	6,44,523
Tools and Plant	1,30,772	1,63,285	2,04,978	51,354
Profit and Loss	...	...	2,825	10
Suspense	—71,629	—93,334	—1,82,258	30,869
	23,00,000	19,34,000	18,64,533	25,29,891
Add—Outlay on Public Works in charge of Civil Officers	3,02,000	2,50,000	2,46,507	3,85,349
Total Provincial	26,02,000	21,84,000	21,11,040	29,15,240
Incorporated Local.				
Original Works—				
Civil Buildings	...	...	...	—867
Communications	36,000	48,108	—3,516	21,959
Miscellaneous Public Improvements	...	...	2,474	2,450
	36,000	48,108	—1,042	23,542
Repairs—				
Civil Buildings	...	...	...	...
Communications	24,423	20,060	20,039	22,850
Miscellaneous Public Improvements	...	500	499	481
	24,423	20,560	20,538	23,331
Establishment	7,740	31,697	18,673	30,959
Tools and Plant	61,837	60,635	—154	2,044
	1,30,000	1,61,000	38,015	79,876
Add—Outlay on Public Works in charge of Civil Officers	40,90,000	39,25,000	37,29,619	38,48,813
Total Incorporated Local	42,20,000	40,86,000	37,67,634	39,28,689
Grand Total	69,21,500	63,58,000	59,44,536	69,85,377

Revenue.

	* Actuals.	Revised Estimate.
	Rs.	Rs.
Public Works Officers	97,989	80,000
Civil Officers	29,893	32,000
	1,27,882	1,12,000

2. *Provincial.*—The realizations of the year amount to Rs. 1,27,882* against a provision of Rs. 1,12,000 in the Revised Estimate.

The improvement of Rs. 17,989 under Public Works Officers is ascribed to increased receipts from the tolls of the Kullar-Gudalur Road in the Nilgiri District which was transferred from Local to Provincial funds during the course of the year.

3. *Incorporated Local Funds.*—The total receipts of the year under this fund amount to Rs. 7,30,148†, or an increase over the Revised Estimate of Rs. 39,148. The increase occurs in the Civil Officers' estimate of Revenue, and is attributed to the opening of a large number of Toll-gates during the year.

	† Actuals.
	Rs.
Public Works Officers	3,862
Civil Officers	7,26,286
	7,30,148

Expenditure.

4. *Imperial.*—Against a grant of Rs. 88,000 in the Revised Estimate, expenditure amounting to Rs. 65,862 has been incurred, resulting in a lapse of Rs. 22,138. In this lapse is included a sum of Rs. 8,720 which the Local Government proposed to surrender, but this proposal was received too late by the Government of India to be accepted. The short outlay is chiefly due to the grants for Postal and Telegraph works not having been fully utilized, and to an unappropriated balance of Rs. 5,000 at the disposal of the Director General of Telegraphs.

5. *Provincial.*—Under this fund, the expenditure by Public Works Officers shews a lapse of Rs. 69,467, in comparison with the Revised Estimate.

The following deviations under departmental heads work up to the figure quoted above:—

Lapses.	Rs.	Rs.
New Works		16,184
Repairs		5,727
Establishment		3,150
Suspense		88,924
		1,13,985
Deduct Excesses—	Rs.	
Tools and Plant	41,693	
Profit and Loss	2,825	
		44,518
Net as above		69,467

The lapse under "Works" is explained to be due to the following causes:—

(i)—Paucity of labor owing to the prevalence of cholera at Bhadrachalam.

(ii)—Late sanctions to estimates and revised estimates for various works, in consequence of which grants could not be fully expended.

(iii)—Failures in contracts.

(iv)—Lapses under works in hands of Local Fund Officers.

6. Under Repairs the falling off is attributed to want of labor and insufficiency of establishment under the Local Fund Board in the Madura District to carry out work entrusted to it.

7. The short charge under Establishment is mainly due to a larger credit having been received from the Irrigation Branch owing to the amount of *Indirect* revenue having been more than was anticipated.

The excess under Tools and Plant is principally due to the transfer under the orders of the Madras Government of the value of certain tools and plant which hitherto had been charged to stock in the accounts of the Presidency Division.

8. A sum of Rs. 2,825 has been charged off to the Profit and Loss account during the year. This amount consists of losses of cash by robberies and deficiencies in cash written off under proper authority, and charges for work done for the Postal and Telegraph Departments costing less than Rs. 10, which, under the procedure in force in 1885-86, were debited to this head of accounts, but this has recently been modified, and all such charges for work done or payments up to Rs. 10 on account of other departments are chargeable* to Minor Works or Establishment contingencies as the case may be.

* Standing Order No. 134 of 1886, modifying paras. 97 to 100, P. W. D. Code, Volume II, Chapter XIV.

There is an item of Rs. 2,311, value of circular saws in the Public Works Stores Division, which should apparently have been debited to some other head of account; the circumstances which led to the debit to this head are not known. The attention of the Examiner will however be drawn to this point.

9. *Incorporated Local Funds.*—The outlay of the year has amounted to Rs. 37,67,634† against a provision of Rs. 40,86,000‡ in the Revised Estimate.

	†Actuals.	‡Revised Estimate.
	Rs.	Rs.
Public Works Officers	38,015	1,61,000
Civil Officers	37,29,619	39,25,000
	37,67,634	40,86,000

The lapse on the Revised Estimate for works in charge of Public Works Officers amounts to Rs. 1,22,985. This is said to be due to the non-acceptance of a proposal to surrender Rs. 59,540 from the provision for the year which was received too late to be accepted by the Government of India, and to the transfer to Imperial Funds Minor Works and Navigation of Rs. 60,000 of the expenditure incurred on the Kovar Munjar Canal. The lapse has occurred principally on New Works, Establishment and Tools and Plant. Under the last head, the difference is reported to be due to the grant for the purchase of a steamer for the Rajamundry Ferry not having been utilized during the year. The lapse from the grant for Establishment is the result of the short outlay on works and repairs as the charge is calculated on a fixed percentage.

10. The outlay on works in charge of Civil Officers has fallen short of the Revised Estimate by Rs. 1,95,381, and is ascribed to the issue of orders restricting expenditure from Local Funds generally in consequence of financial pressure.

11. *Excluded Local Funds.*—No budget grant was sanctioned for outlay from this fund; but in the Revised Estimate Rs. 1,67,371 was provided, against which an outlay of Rs. 1,36,547 was incurred, or a lapse of Rs. 30,824.

12. *Contributions.*—In addition to the outlay noted in the foregoing paragraphs, a sum of Rs. 4,544 has been expended from contributions against a provision of Rs. 7,816 in the Revised Estimate. This expenditure was fully covered by realizations.

13. *Capital and Revenue Accounts of quarters.*—The following table exhibits the financial results. It may be noted that the interest charges have been calculated for the year only, this being the first year in which this return has been compiled:—

	Capital outlay, actual charges for construction, plus percentage for Establishment and Tools and Plant.	Revenue receipts.	Revenue charges.	Difference between Revenue receipts and Revenue charges.	Interest at 4 per cent. on Direct Capital outlay to end of year, plus half the outlay of year.
	Rs.	Rs.	Rs.	Rs.	Rs.
To end of previous year	3,47,246	72,315	18,554	53,761	...
During year	47	15,526	7,165	8,361	14,892
TOTAL	3,47,293	87,841	25,719	62,122	14,892

The net revenue of the year amounted to Rs. 8,361, or a return of 2·4 on the capital invested.

14. *Madras Harbour Works.*—Against an assignment of Rs. 8,99,600 in the Revised Estimate, expenditure aggregating Rs. 8,70,406 has been incurred, resulting in a lapse of Rs. 29,194 which is explained to be the payments in England having been smaller than was anticipated.

SUSPENSE BALANCES.

15. The balances at the close of the year are noted below:—

Balances affecting the Budget grant.

	Cr.
	Rs.
Stock purchases and sales	—857
	Dr.
	Rs.
Stock	4,23,341
Miscellaneous Advances	28,477
London Invoices	1,175
„ Stores	1,170

Debt Balance.

	Cr.
	Rs.
Deposits	1,95,807

16. *Stock.*—Stock has been taken and rates verified as a rule throughout the Presidency during the year, except in the case of a few Divisions where the balances were proved shortly after the close of the official year.

The value of materials at site at works amounts to Rs. 5,05,957. It is reported that in most Divisions these have been verified and counted. The Executive Engineers of the Rushkulya, Ganjam and Presidency Divisions have not furnished this information. In the case of the Kurnool Division differences between the book and actual values have been traced, but steps have been taken to remedy the discrepancy. In the Madura Division also there is a difference of Rs. 934 in the accounts of the Cumbum-Gudalur Ghat Road lately taken over from the Local Fund authorities; this is also under investigation.

17. *Miscellaneous Advances.*—The following exceptional items appear in this account:—

	Rs.
1. Mats supplied by the Godavery Eastern Division	2,556
2. Amount advanced for wood-cutting in Yemigiuranai Division	1,175
3. Repairing sea wall, Beypore	5,159
4. Value of cash chest supplied to the Secretary to the Chief Commissioner, Coorg, erroneously debited to the Coorg Province	3,047

Item 1.—This amount represent the value of materials supplied by the Godavery Eastern to the Godavery Central Division, and not charged to works by the Executive Engineer of the latter Division. Such debits to this account should be invariably avoided.

Item 2—Has been outstanding since December 1885; the early adjustment of this amount is desirable.

Item 3.—This outstanding was commented on in para. 23 of last year's report on the Suspense Balances; subsequently the Madras Government have submitted a report to Government on the case, and a proposal from the Board of Directors of the Railway relative to its adjustment is understood to be under consideration by the Madras Government.

Item 4.—This is held in suspense pending adjustment by Comptroller General. The Examiner will be asked to report particulars.

The remaining balances are current and efficient and are in course of adjustment.

18. *Deposits.*—Two items, amounting to Rs. 113, representing differences between the exchange accounts of the Civil and Public Works Departments on account of payments into treasury, appear in this account. Such entries should be avoided as far as possible, and when for any special reason a transaction of this nature has to be passed through a suspense account, it should be adjusted before the close of the year.

As explained in para. 33 of the review on the Suspense Balances of 1884-85, the item of Rs. 1,36,440 is still awaiting adjustment. The Comptroller General has been addressed in regard to this outstanding, and informed that the difference between the old exchange accounts of the Public Works and Civil Departments is under investigation and will be adjusted in due course.

MADRAS HARBOUR WORKS.

19. The balances pertaining to the Suspense accounts of this work are noted below :—

	Cr. Rs.
Stock purchases and sales	3,921
	Dr. Rs.
Stock	2,11,987
Miscellaneous Advances	2,045
London Invoices	13,256
„ Stores	3,273

Stock.—Stock-taking is last recorded in June 1884, but the Examiner has certified that the balances on the registers were agreed with the book value at the end of each half-year.

The remaining balances are current and efficient. As the Port Trust has been formed, it seems desirable that these balances should now be removed from the books of the Public Works Department.

ORDER.—Ordered, that a copy of the foregoing be forwarded to the Government of Madras and to the Accountant General, Public Works Department, for information.

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

G. I. C. P. O.—No. 171 P. W. D.—10-12-86—70.

No. 318 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Fort William, December 9, 1886.

CIVIL WORKS IN MADRAS.

Finance Accounts for 1885-86.

Read—

Note by Major A. G. Begbie, R. E., Officiating Accountant General, Public Works Department,—No. 1017 G., dated 22nd November 1886.

The receipts and outlay of the year 1885-86 are exhibited in the following tables in comparison with the Budget and Revised Estimates for that year, and with the actuals for 1884-85 :—

XXXII—REVENUE.

	1885-86. Budget Estimate.	1885-86. Revised Estimate.	1885-86. Actuals.	1884-85. Actuals.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Public Works in charge of Public Works Officers	1,00,000	80,000	97,989	79,207
Ditto ditto of Civil Officers	30,000	32,000	29,893	29,359
TOTAL	1,30,000	1,12,000	1,27,882	1,08,566
INCORPORATED LOCAL.				
Public Works in charge of Public Works Officers	6,000	6,000	3,862	3,445
Ditto ditto of Civil Officers	6,40,000	6,85,000	7,26,286	6,58,221
TOTAL	6,46,000	6,91,000	7,30,148	6,61,666
GRAND TOTAL — Public Works in charge of Public Works Officers	1,06,000	86,000	1,01,851	82,652
GRAND TOTAL — Ditto ditto of Civil Officers	6,70,000	7,17,000	7,56,179	6,87,580
	7,76,000	8,03,000	8,58,030	7,70,232

45—Expenditure.

	1885-86. Budget Estimate.	1885-86. Revised Estimate.	1885-86. Actuals.	1884-85. Actuals.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Original Works—				
Civil Buildings	72,200	63,000	47,765	1,17,908
Communications	...	...	3	...
Miscellaneous Public Improvements	...	...	...	...
	72,200	63,000	47,768	1,17,908
Repairs—				
Civil Buildings	8,000	8,000	6,161	2,794
Communications	...	...	...	...
Miscellaneous Public Improvements	...	...	...	...
	8,000	8,000	6,161	2,794
Establishment	18,500	16,300	11,394	19,841
Tools and Plant	800	700	539	1,167
Suspense	...	...	...	—262
Total Imperial	99,500	88,000	65,862	1,41,448
Provincial.				
Original Works—				
Civil Buildings	9,28,335	7,30,542	7,16,820	12,84,815
Communications	2,01,588	1,11,827	1,08,332	1,13,433
Miscellaneous Public Improvements	66,189	1,38,258	1,39,291	1,46,307
	11,96,112	9,80,627	9,64,443	15,44,555
Repairs—				
Civil Buildings	1,35,320	1,26,228	1,22,490	1,92,647
Communications	82,255	87,694	86,475	53,316
Miscellaneous Public Improvements	6,600	8,030	7,260	12,617
	2,24,175	2,21,952	2,16,225	2,58,580
Establishment	8,20,570	6,61,470	6,58,320	6,44,523
Tools and Plant	1,30,772	1,63,285	2,04,978	51,354
Profit and Loss	...	...	2,825	10
Suspense	—71,629	—93,334	—1,82,258	30,869
	23,00,000	19,34,000	18,64,533	25,29,891
Add—Outlay on Public Works in charge of Civil Officers	3,02,000	2,50,000	2,46,507	3,85,349
Total Provincial	26,02,000	21,84,000	21,11,040	29,15,240
Incorporated Local.				
Original Works—				
Civil Buildings	...	...	...	—867
Communications	36,000	48,108	—3,516	21,959
Miscellaneous Public Improvements	...	...	2,474	2,450
	36,000	48,108	—1,042	23,542
Repairs—				
Civil Buildings	...	...	...	...
Communications	24,423	20,060	20,039	22,850
Miscellaneous Public Improvements	...	500	499	481
	24,423	20,560	20,538	23,331
Establishment	7,740	31,697	18,673	30,959
Tools and Plant	61,837	60,635	—154	2,044
	1,30,000	1,61,000	38,015	79,876
Add—Outlay on Public Works in charge of Civil Officers	40,90,000	39,25,000	37,29,619	38,48,813
Total Incorporated Local	42,20,000	40,86,000	37,67,634	39,28,689
Grand Total	69,21,500	63,58,000	59,44,536	69,85,377

Revenue.

	* Actuals.	Revised Estimate.
	Rs.	Rs.
Public Works Officers	97,989	80,000
Civil Officers	29,893	32,000
	1,27,882	1,12,000

2. *Provincial.*—The realizations of the year amount to Rs. 1,27,882* against a provision of Rs. 1,12,000 in the Revised Estimate.

The improvement of Rs. 17,989 under Public Works Officers is ascribed to increased receipts from the tolls of the Kullar-Gudalur Road in the Nilgiri District which was transferred from Local to Provincial funds during the course of the year.

3. *Incorporated Local Funds.*—The total receipts of the year under this fund amount to Rs. 7,30,148†, or an increase over the Revised Estimate of Rs. 39,148. The increase occurs in the Civil Officers' estimate of Revenue, and is attributed to the opening of a large number of Toll-gates during the year.

	† Actuals.
	Rs.
Public Works Officers	3,862
Civil Officers	7,26,286
	7,30,148

Expenditure.

4. *Imperial.*—Against a grant of Rs. 88,000 in the Revised Estimate, expenditure amounting to Rs. 65,862 has been incurred, resulting in a lapse of Rs. 22,138. In this lapse is included a sum of Rs. 8,720 which the Local Government proposed to surrender, but this proposal was received too late by the Government of India to be accepted. The short outlay is chiefly due to the grants for Postal and Telegraph works not having been fully utilized, and to an unappropriated balance of Rs. 5,000 at the disposal of the Director General of Telegraphs.

5. *Provincial.*—Under this fund, the expenditure by Public Works Officers shews a lapse of Rs. 69,467, in comparison with the Revised Estimate.

The following deviations under departmental heads work up to the figure quoted above:—

Lapses.		Rs.
New Works		16,184
Repairs		5,727
Establishment		3,150
Suspense		88,924
		1,13,985
Deduct Excesses—	Rs.	
Tools and Plant	41,693	
Profit and Loss	2,825	
		44,518
Net as above		69,467

The lapse under "Works" is explained to be due to the following causes:—

(i)—Paucity of labor owing to the prevalence of cholera at Bhadrachalam.

(ii)—Late sanctions to estimates and revised estimates for various works, in consequence of which grants could not be fully expended.

(iii)—Failures in contracts.

(iv)—Lapses under works in hands of Local Fund Officers.

6. Under Repairs the falling off is attributed to want of labor and insufficiency of establishment under the Local Fund Board in the Madura District to carry out work entrusted to it.

7. The short charge under Establishment is mainly due to a larger credit having been received from the Irrigation Branch owing to the amount of *Indirect* revenue having been more than was anticipated.

The excess under Tools and Plant is principally due to the transfer under the orders of the Madras Government of the value of certain tools and plant which hitherto had been charged to stock in the accounts of the Presidency Division.

8. A sum of Rs. 2,825 has been charged off to the Profit and Loss account during the year. This amount consists of losses of cash by robberies and deficiencies in cash written off under proper authority, and charges for work done for the Postal and Telegraph Departments costing less than Rs. 10, which, under the procedure in force in 1885-86, were debited to this head of accounts, but this has recently been modified, and all such charges for work done or payments up to Rs. 10 on account of other departments are chargeable* to Minor Works or Establishment contingencies as the case may be.

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There is an item of Rs. 2,311, value of circular saws in the Public Works Stores Division, which should apparently have been debited to some other head of account; the circumstances which led to the debit to this head are not known. The attention of the Examiner will however be drawn to this point.

	†Actuals.	‡Revised Estimate.
	Rs.	Rs.
Public Works Officers	38,015	1,61,000
Civil Officers	37,29,619	39,25,000
	37,67,634	40,86,000

9. *Incorporated Local Funds.*—The outlay of the year has amounted to Rs. 37,67,634† against a provision of Rs. 40,86,000‡ in the Revised Estimate.

The lapse on the Revised Estimate for works in charge of Public Works Officers amounts to Rs. 1,22,985. This is said to be due to the non-acceptance of a proposal to surrender Rs. 59,540 from the provision for the year which was received too late to be accepted by the Government of India, and to the transfer to Imperial Funds Minor Works and Navigation of Rs. 60,000 of the expenditure incurred on the Kovar Munjar Canal. The lapse has occurred principally on New Works, Establishment and Tools and Plant. Under the last head, the difference is reported to be due to the grant for the purchase of a steamer for the Rajamundry Ferry not having been utilized during the year. The lapse from the grant for Establishment is the result of the short outlay on works and repairs as the charge is calculated on a fixed percentage.

10. The outlay on works in charge of Civil Officers has fallen short of the Revised Estimate by Rs. 1,95,381, and is ascribed to the issue of orders restricting expenditure from Local Funds generally in consequence of financial pressure.

11. *Excluded Local Funds.*—No budget grant was sanctioned for outlay from this fund; but in the Revised Estimate Rs. 1,67,371 was provided, against which an outlay of Rs. 1,36,547 was incurred, or a lapse of Rs. 30,824.

12. *Contributions.*—In addition to the outlay noted in the foregoing paragraphs, a sum of Rs. 4,544 has been expended from contributions against a provision of Rs. 7,816 in the Revised Estimate. This expenditure was fully covered by realizations.

13. *Capital and Revenue Accounts of quarters.*—The following table exhibits the financial results. It may be noted that the interest charges have been calculated for the year only, this being the first year in which this return has been compiled:—

	Capital outlay, actual charges for construction, plus percentage for Establishment and Tools and Plant.	Revenue receipts.	Revenue charges.	Difference between Revenue receipts and Revenue charges.	Interest at 4 per cent. on Direct Capital outlay to end of year, plus half the outlay of year.
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During year	47	15,526	7,165	8,361	14,892
TOTAL	3,47,293	87,841	25,719	62,122	14,892

The net revenue of the year amounted to Rs. 8,361, or a return of 2·4 on the capital invested.

14. *Madras Harbour Works.*—Against an assignment of Rs. 8,99,600 in the Revised Estimate, expenditure aggregating Rs. 8,70,406 has been incurred, resulting in a lapse of Rs. 29,194 which is explained to be the payments in England having been smaller than was anticipated.

SUSPENSE BALANCES.

15. The balances at the close of the year are noted below:—

Balances affecting the Budget grant.

	Cr.
	Rs.
Stock purchases and sales	—857
	Dr.
	Rs.
Stock	4,23,341
Miscellaneous Advances	28,477
London Invoices	1,175
„ Stores	1,170

Debt Balance.

	Cr.
	Rs.
Deposits	1,95,807

16. *Stock.*—Stock has been taken and rates verified as a rule throughout the Presidency during the year, except in the case of a few Divisions where the balances were proved shortly after the close of the official year.

The value of materials at site at works amounts to Rs. 5,05,957. It is reported that in most Divisions these have been verified and counted. The Executive Engineers of the Rushkulya, Ganjam and Presidency Divisions have not furnished this information. In the case of the Kurnool Division differences between the book and actual values have been traced, but steps have been taken to remedy the discrepancy. In the Madura Division also there is a difference of Rs. 934 in the accounts of the Cumbum-Gudalur Ghat Road lately taken over from the Local Fund authorities; this is also under investigation.

17. *Miscellaneous Advances.*—The following exceptional items appear in this account:—

	Rs.
1. Mats supplied by the Godavery Eastern Division	2,556
2. Amount advanced for wood-cutting in Yemiguranai Division	1,175
3. Repairing sea wall, Beypore	5,159
4. Value of cash chest supplied to the Secretary to the Chief Commissioner, Coorg, erroneously debited to the Coorg Province	3,047

Item 1.—This amount represent the value of materials supplied by the Godavery Eastern to the Godavery Central Division, and not charged to works by the Executive Engineer of the latter Division. Such debits to this account should be invariably avoided.

Item 2—Has been outstanding since December 1885; the early adjustment of this amount is desirable.

Item 3.—This outstanding was commented on in para. 23 of last year's report on the Suspense Balances; subsequently the Madras Government have submitted a report to Government on the case, and a proposal from the Board of Directors of the Railway relative to its adjustment is understood to be under consideration by the Madras Government.

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Madras Harbour Works.

19. The balances pertaining to the Suspense accounts of this work are noted below :—

	Cr.
	Rs.
Stock purchases and sales	3,921
	Dr.
	Rs.
Stock	2,11,987
Miscellaneous Advances	2,045
London Invoices	13,256
„ Stores	3,273

Stock.—Stock-taking is last recorded in June 1884, but the Examiner has certified that the balances on the registers were agreed with the book value at the end of each half-year.

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

G. I. C. P. O.—No. 171 P. W. D.—10-12-86—70.

W-1984

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 21st January 87

Read the following

From the Govt of India P.W. Dept No. E. No 318 A. G dated 9th December 1886

Communicated to the Examiner of P.W. Accounts, whose attention is drawn to the remarks of the Accountant General in paras 17(2) & (4). and 18.

2. The value of the circular saws referred to in para 8 of the Accountant Generals was ordered to be written off the books of the P.W. Division as recommended by the Examiner of Accounts in his le