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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W DEPARTMENT

G.O. No. 575-W Press.
~~B.P. No.~~ ~~Mis.~~

Dated 25-2-1887 ~~198~~ .

O.C.

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Archives I--10,006 I -80.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Proceedings of the Government of India, Public Works Department (Account—General), dated Fort William, 9th December 1886, No. 318 A.—G.

CIVIL WORKS IN MADRAS.

Finance Accounts for 1885-86.

Read—

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

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
Do. do. 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
Do. do. 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
Public Works in charge 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.
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	17,394	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
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	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

45—EXPENDITURE—*cont.*

	1885-86. Budget estimate.	1885-86. Revised estimate.	1885-86. Actuals.	1884-85. Actuals.
Incorporated Local—cont.	RS.	RS.	RS.	RS.
Repairs—				
Civil Buildings	24,423	20,060	20,039	22,850
Communications	...	500	499	481
Miscellaneous Public Improvements ...				
	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.

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.

	* Actuals. RS.	Revised estimate. RS.
Public Works officers ...	97,989	80,000
Civil officers	29,893	32,000
	1,27,882	1,12,000

The improvement of Rs. 17,989 under Public Works officers is ascribed to increased receipts from the tolls of the Kullar-Gúdalúr road in the Nílgiri 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 officer's 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 shows 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
	Rs.
Deduct Excesses—	
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 Bhadráchalam.

(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 paragraphs 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. Rs.	‡ Revised estimate. Rs.
Public Work 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 Rajahmundry 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
Do. 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 of 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 Rushikulya, 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-Gúdalúr Ghát 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 Godávari Eastern division	2,656
2. Amount advanced for wood-cutting in Yemigaram division	1,175
3. Repairing sea wall, Beyporo	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 represents the value of materials supplied by the Godávari Eastern to the Godávari 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 paragraph 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 paragraph 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
Do. 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.

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

To the Secretary to the Government of Madras.

From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 7th February 1887, No. 174 W.

With reference to G.O., No. 198 W., dated 21st January 1887, I have the honor to explain as follows:—

Accountant-General's, Public Works Department, note on Finance accounts, paragraph 17, item 2—

	Rs.
Amount advanced for wood-cutting, &c.	1,175

This amount was paid by the Executive Engineer, Godávari Western Division, to the General Deputy Collector for cutting wood in Yemigaram Lunka, and has been outstanding since December 1885. The delay in adjusting it has been regularly reported to Government in the Provincial objectionable items statements commencing with that for June 1886, and orders have been repeatedly passed in regard to its early adjustment. The Executive Engineer states in his accounts for December 1886 that the matter was finally reported to the Superintending Engineer on the 24th December 1886.

Paragraph 18—

Differences between amounts paid into treasury as per Public Works books, and credits raised in Civil accounts—

	Rs.
Ganjam division	78
Godávari Western division	35
	113

These amounts were credited by Civil department under "Payments into treasuries" in excess of the debits raised by this department. To avoid differences between the Civil and Public Works Exchange accounts, the Civil credits were responded to in the Public Works accounts, and the amounts were placed in deposit pending inquiry. It has since been ascertained that the payments were made by Overseers without the cognizance of the Executive Engineers, and requisite adjustments have been effected. Executive Engineers have been requested to arrange so as to avoid similar differences in future.

Paragraph 17, item 4—

	Rs.
Value of cash chests supplied to the Secretary to the Chief Commissioner, Mysore, erroneously debited to Coorg	3,047

Paragraph 8—

Value of circular saws sent to England for sale and charged off to profit and loss	2,311

In regard to these items, I beg to forward copy of my letter, No. 153 A., dated 20th January 1887, to the Accountant-General, Public Works Department, in which the necessary explanation was given.

ENCLOSURE.

Copy of letter from the Examiner, Public Works Accounts, Madras, to the Accountant-General, Public Works Department, dated 20th January 1887, No. 153 A.

In reply to your letter, No. 1095 G., dated 20th December 1886, I have the honor to state that the charge of Rs. 2,311 to "Profit and loss" represents the book value of certain circular saws sent to England to the Director-General of Stores, India office, for sale.

2. As the cost of these saws was originally charged to an imperial grant, the Secretary of State did not credit the Government of Madras with the sale-proceeds, and the amount in question was therefore debited to "Profit and loss" under P.W.D. Code, Volume II, Chapter XIV, paragraph 98, as modified by Standing Order No. 9 of 1882 prior to the modification introduced by Standing Order No. 134 of 1886.

Paragraph 17, item No. 4—

	Rs.
Value of cash chests supplied to the Secretary to the Chief Commissioner, Mysore, erroneously debited to Coorg	3,047

This outstanding was explained in my review of the Secondary Annual Accounts for 1883-84. The amount was originally erroneously debited to the Coorg Province instead of to the Civil department, in which credit was afforded for the amount in the accounts for 1881-82; no write-back can now be made by this department as the adjustment of differences up to that date rests with the Comptroller-General.

ORDER—dated 25th February 1887, No. 575 W., Public Works.

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

2. The Superintending Engineer, I Circle, will take steps to effect an early adjustment of the advance made for cutting wood in Yemigaram Lunka.

(True Extract.)

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

To the Superintending Engineer, I Circle.
" " " IV "
" " " V "
" " " VI "
" Chairman, Harbour Trust Board.

Exd. P. L. Pereira
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated February, 25th.

Read. *Encl.*

G.O., 25th Feb. 1887, No. 575 W.

FEBRUARY.

Finance Accounts of Civil Works in Madras

Orders on a report from the Examiner, Public Works Accounts, with regard to the resolution of the Government of India reviewing the — for 1885-86.

Enclosure No: 1 of letter No: 1744 dated 7th 2-87

Enclosure

575/6 7/2

COPY OF LETTER FROM THE EXAMINER P.W.ACCOUNTS MADRAS, TO THE ACCOUNTANT GENERAL PUBLIC WORKS DEPARTMENT, NO.158 A. DATED 20TH JANUARY 1887.

IN REPLY TO YOUR LETTER NO.1095 G. DATED 20TH DECEMBER 1886, I HAVE THE HONOR TO STATE THAT THE CHARGE OF RS.2,311 TO 'PROFIT AND LOSS' REPRESENTS THE BOOK VALUE OF CERTAIN CIRCULAR SAWS SENT TO ENGLAND, TO THE DIRECTOR GENERAL OF STORES INDIA OFFICE, FOR SALE.

2. AS THE COST OF THESE SAWS WAS ORIGINALLY CHARGED TO AN IMPERIAL G[illegible], THE SECRETARY OF STATE DID NOT CREDIT THE GOVERNMENT OF MADRAS WITH THE SALE PROCEEDS, AND THE AMOUNT IN QUESTION WAS THEREFORE DEBITED TO 'PROFIT AND LOSS' UNDER P.W.D. CODE VOL.II CHAPTER XIV PARA 98, AS MODIFIED BY STANDING ORDER NO.9 OF 1882 PRIOR TO THE MODIFICATION INTRODUCED BY STANDING ORDER NO.134 OF 1886.

PARA 17 ITEM NO.4. VALUE OF CASH CHESTS SUPPLIED TO THE SECRETARY TO THE CHIEF COMMISSIONER MYSORE ERRONEOUSLY DEBITED TO COORG.....RS.8,047.

THIS OUTSTANDING WAS EXPLAINED IN MY REVIEW OF THE SECONDARY ANNUAL ACCOUNTS FOR 1883-84. THE AMOUNT WAS ORIGINALLY ERRONEOUSLY DEBITED TO THE COORG PROVINCE INSTEAD OF TO THE CIVIL DEPARTMENT IN WHICH CREDIT WAS AFFORDED FOR THE AMOUNT IN THE ACCOUNTS FOR 1881-82; NO WRITE-BACK CAN NOW BE MADE BY THIS DEPARTMENT AS THE ADJUSTMENT OF DIFFERENCES UP TO THAT DATE RESTS WITH THE COMPTROLLER GENERAL.

{TRUE COPY.}

W.E. Patton

SUPT. CORRESPONDENCE BRANCH.

575-7/2

7/2

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. Beghie, R. E., Officiating Accountant General, Public Works Department,—No. 1017 G., dated 22nd November 1886.

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TOTAL	1,30,000	1,12,000	1,27,882	1,08,566
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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
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	7,76,000	8,03,000	8,58,030	7,70,232

45—Expenditure.

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Grand Total	69,21,500	63,58,000	59,44,536	69,85,377

Revenue.

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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.

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	† Actuals.
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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—		
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.

	†Actuals.	‡Revised Estimate.
	Rs.	Rs.
Public Works Officers	28,615	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.
	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 Rushikulya, 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 Yemignanul 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.

Colonel, R.E.,
Secretary to the Govt. of India.

To The Secy to the Govt of Madras -

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

[C. No. 2.]

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

No. 175/10

From D C Gordon Esqr
The EXAMINER,
PUBLIC WORKS ACCOUNTS,
Madras,

To The Secretary to Government,
Public Works Department.

Madras, 7 February 1887.

Sir,

With reference to G. O. No. 198 W. dated 21st January 1887, I have the honor to explain as follows:-

Accountant General's P. W. Department note on Finance Accounts para 17 - Item 2.

Amount advanced for wood cutting etc..... Rs. 1,175

This amount was paid by the Executive Engineer Godavari Western Division to the General Dy. Collector for cutting wood in Yemigaram Lunka and has been outstanding since December 1885. The delay in adjusting it has been regularly reported to Government in the Provincial Objectionable Items Statements commencing with that for June 1886 and orders have been repeatedly passed in regard to its early adjustment. The Executive Engineer states in his Accounts for December 1886 that the matter was finally reported to the Superintending Engineer on the 24th. December 1886.

Para 18.

Differences between amounts paid into Treasury as per P. W. Books and credits raised in Civil Accounts

Ganjam Division..... Rs. 78
Godavari Western Division,, 35

Rs. 113

These amounts were credited by Civil Department under "Payments into Treasuries" in excess of the debits raised by this Department. To avoid differences between the Civil and P.W. Exchange Accounts the Civil credits were responded in the P.W. Accounts and the amounts were placed in Deposit pending enquiry. It has since been ascertained that the payments were made by Overseers without the cognizance of the Executive Engineers and requisite adjustments have been effected. Executive Engineers have been requested to arrang so as to avoid similar differences in future.

Para 17 Item 4.

Value of Cash Chests supplied to the Secretary to the Chief Commissioner Mysore, erroneously debited to Coorg..... Rs. 3,047.

Para 8.

Value of Circular Saws sent to England for sale and charged off to Profit and Loss..... Rs. 2,311

In regard to these items, I beg to forward copy of my letter No. 153 A. dated 20th. January 1887 to the Accountant General P.W. Department in which the necessary explanation was given.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Cardew

Examiner P.W. Accounts,
Madras and Coorg.

198 W 21-1-87
108 W 12.1.86.
2580 W 3.11.85
2348-9 W 9.10.85
1940 W 21.8.85
1980 W 10.8.86.
262 W 3.2.87. ×
3319 W 15.12.86. ×
147 W 10.1.87 ×
3104 W. 23.11.86 ×

× The Marked files taken for ans: 3226 of 27/4/87

From,

The Examiner P. W. Accounts

Madras.

To,

The Secretary to Government

P. W. Department.

7 FEB 7

No. 174-W

Dated 7 February 1887.

Recd.

Enclo. I.

Furnishing explanation to the Accountant General's P. W. D. notes on Finance Accounts for 1885-86.

80

Encl 1 of 1

PUBLIC WORKS DEPARTMENT.

W. 575. W / 12

A

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 25 Feby: 87

READ the following

From the Govt. of India, P.W. Dept. No. 318, A.C. dy 9th Dec. 1886.

From the Exam. P. W. Accts. .. No 174 W dy 7th Febmary 1887.

The resolution of the Govt. of India above recorded and the letter thereon from the Examiner of P.W. Accts. will be communicated to the officers concerned.

2. The Sups Engr., I. Circle, will take steps to ~~communicate with the Jt. Deputy Collector, Godavari, and~~ effect an early adjustment of the advance made ~~to him~~ for cutting wood in Yenugaram Lunka.

D 9/3

To The Sup[d] Engr., I Circle /
— Do — IV. "
— Do — V "
— Do — VI "
.. Chairman, Harbour Trust Board.

WW 25.2.87

Ac 24/2

Sec 25/2/87.

984

Govt. of India

PUBLIC WORKS.

Dated

Read

G.O., 25 Feb 1887, No. 575 W.

Finance accounts of Civil works in Madras.

Orders on a report from the Examiner with regard to the rate of interest on the cost of Irrigation works for 1885-86.

To/1

Copy sent to Govt 28/2