15th June 1888, No. 1781 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

Proceedings of the Government of India, Public Works Department (Account—General), dated Fort William, 30th December 1887, No. 332 A.—G.

Finance Accounts of Civil Works in Madras for 1886-87.

Read—

Note by R. G. MACDONALD, Esq., Deputy Accountant-General, Public Works Department, No. 1011 G., dated 23rd November 1887.

This note deals with the Revenue and Expenditure under the head Civil Works in Madras during 1886-87.

2. In the following abstract the actuals are contrasted with those of 1885-86 and with the budget and revised estimates :—

Major heads.	Funds.	1885-86.	1886-87.		
		Actuals.	Budget estimate.	Revised estimate.	Actuals.
		RS.	RS.	RS.	RS.
REVENUE.					
XXXII—Civil Works—					
In charge of departmental officers ..	Provincial ..	97,989	80,000	1,37,000	1,08,737
In charge of civil officers ..		29,893	30,000	5,000	3,617
		1,27,882	1,10,000	1,42,000	1,12,354
In charge of departmental officers ..	Incorporated Local	3,862	6,000	5,000	4,379
In charge of civil officers ..		7,26,484	6,85,000	7,35,000	7,99,520
		7,30,346	6,91,000	7,40,000	8,03,899
Total Revenue ..	..	8,58,228	8,01,000	8,82,000	9,16,253
EXPENDITURE.					
45—Civil Works—					
In charge of departmental officers ..	Imperial ..	65,862	37,600	57,000	43,390
Do. do. ..	Provincial ..	18,64,533	21,00,000	22,84,000	21,76,954
In charge of civil officers ..		2,46,507	3,55,000	2,34,000	2,05,284
		21,11,040	24,55,000	25,18,000	23,82,238
In charge of departmental officers ..	Incorporated Local	38,015	1,30,000	1,10,000	1,03,643
In charge of civil officers ..		37,29,627	40,50,000	36,76,000	35,04,437
		37,67,642	41,80,000	37,86,000	36,08,080
Total Expenditure ..	..	59,44,544	66,72,600	63,61,000	60,33,708

REVENUE.

3. A comparison of the revenue from all sources with that of the previous year shows an increase of Rs. 58,025 in the year under review. Under Provincial Public Works in charge of departmental officers there has been an increase of Rs. 10,748, which is attributed to larger receipts from self-supporting workshops and sales of tools and plant during 1886-87. The Provincial revenue from Public Works in charge of civil officers is less by Rs. 26,276 than that of the previous year, the decrease being due to the transfer to the major head "Police" of the rents derived from police huts, which have hitherto been credited in the Public Works accounts.

The improvement of Rs. 73,553 in the revenue derived from Incorporated Local Funds is mainly due to enhanced receipts from tolls and ferries.

4. The revised estimate of revenue from Provincial Public Works in charge of departmental officers provided for Rs. 57,000 more than the original estimate, to cover an anticipated credit to revenue of an item of Rs. 49,000 representing certain workshop balances. The revised estimate for Provincial Public Works in charge of civil officers was accepted for Rs. 25,000 less than the original estimate in consequence of the transfer to "Police" referred to in para. 3. The addition of Rs. 49,000 to the budget estimate of Incorporated Local Funds was made to provide for enhanced receipts from tolls and ferries.

5. The revenue from all sources is better than the revised estimate by Rs. 34,253. The increase occurs under Incorporated Local Funds, where the realisations exceed the estimate by Rs. 63,899; this being attributed to larger receipts from tolls and ferries than were anticipated.

The Provincial revenue of the year is less by Rs. 29,646 than the revised estimate, owing to the subsequent write-back from revenue to credit of tools and plant of the item of Rs. 49,000 referred to in para. 4.

EXPENDITURE.

6. The outlay from all funds approximates closely to that of the previous year. The Provincial Fund expenditure has increased by Rs. 2,71,198, owing principally to the larger grant available for expenditure during 1886-87 on metalled and bridged roads, and to an increase of Rs. 45,783 to the suspense balances against a reduction of Rs. 1,82,258 during the previous year.

The increase of Rs. 65,628 in the outlay by departmental officers from Incorporated Local Funds is attributed to the reduction of the outlay of 1885-86 by the transfer from this head to 43—Minor Works and Navigation of the expenditure on the Kovur-Munjair canal, amounting to Rs. 48,195, together with a proportionate charge for establishment.

The outlay from the same funds on Public Works in charge of civil officers has decreased by Rs. 2,25,190. The reduction in expenditure may be attributed to smaller grants having been assigned during 1886-87 by the Local Government from funds at its disposal.

7. The variations between the several budget and revised estimates resulted in a net reduction of Rs. 3,11,600.

The Imperial budget estimate was increased by Rs. 19,400, to provide for expenditure on the following works and the consequent per-centage charges for establishment and tools and plant:—

I—Post-office at Madras.
II—Telegraph signallers' quarters at Cocanada.
III—Illumination of postal and telegraph buildings on the occasion of the Jubilee.

The revised estimate for Provincial Public Works in charge of Public Works officers was passed for Rs. 1,84,000 more than the budget estimate, in consequence of large additional grants made during the course of the year for court-houses and cutcherries, educational buildings, and works of miscellaneous public improvements. The reduction of Rs. 1,21,000 in the Provincial budget estimate of civil officers was caused by the transfer, to debit of the respective major heads of service, of all charges of the nature of petty construction and repair provided for in that estimate. The Incorporated Local Funds budget estimate was also reduced by Rs. 3,94,000, on a consideration of the progressive expenditure of the year, which was reported to be considerably below that of previous years.

8. The outlay of the year from all funds shows a lapse of Rs. 3,27,292, or about 5·2 per cent. of the revised estimate. Of this sum, Rs. 1,35,762 represents the lapse on the grant from Provincial Funds; Rs. 1,77,920 that on the grant from Incorporated Local Funds; and the balance Rs. 13,610 the unexpended portion of the allotment for Imperial Civil Works. The lapse on the revised estimate of Provincial

Public Works in charge of departmental officers is made up of several items of short outlay on original works, the most important of which are noted in the margin. The reasons generally assigned for the lapse are—difficulty in obtaining labour and materials; failure on the part of contractors to execute work as expected of them; late receipt of sanctions to grants; savings on completed works; and the non-payment of a large sum reserved for the adjustment of the cost of iron girders purchased in England. There was also a lapse of Rs. 69,776 on the Provincial grant for tools and plant, which is explained as being principally due to the adjustment by credit to this head of the item of Rs. 49,000 referred to in para. 4.

	Lapse. RS.
(1) Preservation of Tirumal Naick's palace and adaptation for public offices	4,187
(2) New Potinghi ghât road ...	24,082
(3) Improving the road from Vayitri to Gudalur	4,542
(4) Compensation for land taken up for the margin of the Ootacamund lake	10,589

Against the revised estimate of Rs. 2,34,000 for Provincial Public Works in charge of civil officers, expenditure to the extent of Rs. 2,05,284 was incurred. The short outlay is reported to be due to the non-payment of an item of Rs. 35,000 provided for the Ootacamund municipal water-supply project, the disbursement of which the Accountant-General, Madras, considers should be made in the Public Works Department.

The lapse of Rs. 1,77,920 on the revised estimate of outlay from Incorporated Local Funds occurs principally under Public Works in charge of civil officers, and of it no explanation has been afforded by the Accountant-General. It is, however, only 4·7 per cent. of the grant, and is probably due to the expenditure having been over-estimated. In Madras the accounts of expenditure by civil engineers under the district authorities are audited by the Local Accountant-General, and hence the outlay passes under the sub-head of civil officers.

Comparison of outlay under departmental heads.

9. In the following table the Imperial Fund expenditure is shown under departmental heads in comparison with that of 1885-86 and the budget and revised estimates of the year:—

—	1885-86.	1886-87.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
	RS.	RS.	RS.	RS.
IMPERIAL.				
Original Works—				
Civil Buildings	47,765	20,300	36,600	30,487
Communications	3	...	...	...
Miscellaneous Public Improvements ...	...	...	...	...
	47,768	20,300	36,600	30,487
Repairs—				
Civil Buildings	6,161	10,000	10,000	6,312
Communications	...	...	...	...
Miscellaneous Public Improvements ...	...	...	...	...
	6,161	10,000	10,000	6,312
Establishment	11,394	7,000	10,000	6,224
Tools and Plant	539	300	400	367
Profit and Loss	...	...	...	...
Suspense	...	...	...	...
Total ...	65,862	37,600	57,000	43,390

10. The lapse of Rs. 6,113 on the grant for Original Works is made up of several items of short outlay on individual works, the largest being one of Rs. 2,129 on the provision of Rs. 4,051 for the construction of a third-class post-office and postmaster's residence at Anantapur.

11. *Establishment.*—The charge of Rs. 6,224 to this head represents 23 per cent. on the outlay on works and repairs, *minus* a sum of Rs. 2,239 recovered on account of an advance made in England.

12. The charge for tools and plant has been made at one per cent. on the outlay on works and repairs. With effect from 1887-88 the charge will be 1½ per cent., *vide* Public Works Department No. 47 A.—G., dated 12th March 1887.

13. The outlay from Provincial Funds is shown under departmental heads in the following table :—

—	1885-86.	1886-87.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
PROVINCIAL.	RS.	RS.	RS.	RS.
Original Works—				
Civil Buildings	7,16,820	5,71,437	7,61,631	6,88,616
Communications	1,08,332	2,02,666	2,60,119	2,28,860
Miscellaneous Public Improvements ...	1,39,291	1,00,000	1,82,828	1,66,918
	9,64,443	8,74,103	12,04,578	10,84,394
Repairs—				
Civil Buildings	1,22,490	2,16,135	1,89,371	1,71,903
Communications	86,475	63,420	91,531	90,388
Miscellaneous Public Improvements ...	7,260	11,500	11,585	10,545
	2,16,225	2,91,055	2,92,487	2,72,836
Establishment	6,58,320	8,23,732	6,76,739	7,34,048
Tools and Plant	2,04,978	1,10,594	1,09,680	39,904
Profit and Loss	2,825	...	...	—11
Suspense	—1,82,258	516	516	45,783
	18,64,533	21,00,000	22,84,000	21,76,954
Add—Outlay on Public Works in charge of civil officers.	2,46,507	3,55,000	2,34,000	2,05,284
Total ...	21,11,040	24,55,000	25,18,000	23,82,238

14. The lapse on the revised estimate is explained in para. 8 above.

15. *Establishment.*—The whole of the Public Works establishment in Madras is provided for in the Provincial budget estimate; the actual charges of the year to other funds being made in accordance with para. 131, Chapter XV, of the Public Works Code. The excess of Rs. 57,309 over the grant for this head is reported to be the result of large reductions in the grants for irrigation works made during the course of the year. The charge of Rs. 7,34,048 to Provincial Funds for Establishment amounts to 54·1 per cent. upon the outlay on works and repairs from those funds.

16. The outlay from Incorporated Local Funds is shown in the following statement under departmental heads :—

—	1885-86.	1886-87.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
INCORPORATED LOCAL.	RS.	RS.	RS.	RS.
Original Works—				
Civil Buildings	...	...	...	...
Communications...	—3,516	20,460	52,306	45,345
Miscellaneous Public Improvements	2,474	...	470	635
	—1,042	20,460	52,776	45,980
Repairs—				
Civil Buildings	...	...	...	...
Communications...	20,039	20,850	22,201	20,351
Miscellaneous Public Improvements	499	...	500	516
	20,538	20,850	22,701	20,867
Establishment	18,673	27,450	33,846	36,423
Tools and Plant	—154	61,240	677	373
Profit and Loss	...	...	...	...
Suspense	...	...	...	...
Add—Outlay on Public Works in charge of civil officers	37,29,627	40,50,000	36,76,000	35,04,437
	37,67,642	41,80,000	37,86,000	36,08,080

17. The lapse of Rs. 6,796 on the grant for original works has occurred principally on the provision for the Kovur-Munjair Junction Canal and the landing stage below the Kistna anicut, the reasons ascribed for the short outlay being stoppage of work, pending sanction to a revised estimate, and scarcity of labour.

18. *Establishment.*—Of the sum of Rs. 36,423 charged to this head, Rs. 7,161 represents the debit made by Provincial Funds at 23 per cent. on the outlay on works and repairs for service rendered. The balance, Rs. 29,262, is the charge for scrutiny of professional estimates of Local Fund Works by officers of the Provincial establishment.

19. The expenditure on tools and plant is made up of a special item of Rs. 62 on account of repairs to ferry boats, and a sum of Rs. 311, being one per cent. on the works and repairs outlay.

20. *Excluded Local Funds.*—Expenditure to the extent of Rs. 1,46,067 was incurred against a revised estimate of Rs. 1,70,881. The short outlay is reported to be principally due to " slow progress on the Gopálpur pier."

21. *Contributions.*—The expenditure of Rs. 3,185 on contributional works was covered by realisations.

22. *Madras Harbour Works.*—On the revised estimate of Rs. 10,19,100 there has been a lapse of Rs. 2,16,135, regarding which the Superintendent explains " that the year 1886-87 is the first complete year's experience we have had of the new work of construction, and the enforced stoppage of work in May, October, November and December explains the short outlay." The outlay on these works is transferred monthly to the Civil Department for adjustment.

Subsidiary Accounts.

23. *Capital and Revenue Accounts of Quarters.*—The financial results are set forth in the following statement, from which it will be seen that the quarters have yielded a return of Rs. 12,278, or 3·2 per cent. on the capital invested :—

—	Capital outlay (actual charges for construction *plus* a per-centage 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 the year.
	RS.	RS.	RS.	RS.	RS.
To end of previous year ...	3,80,758	87,841	25,719	62,122	15,230
During year	4,232	16,507	4,229	12,278	15,314
Total ...	3,84,990	1,04,348	29,948	74,400	30,544

24. *Suspense Accounts.*—At the close of the year the balances of these accounts were as follows :—

	Dr.	*Cr.*
	RS.	RS.
Affecting charge to grant—		
Stock purchases and sales	...	5,340
Stock	4,58,211	...
Miscellaneous advances	24,960	...
London invoices	...	4,195
Workshop manufacture	26,055	...
Total ...	5,09,226	9,535
		Cr.
		RS.
Debt balances—		
Deposits		2,09,010

25. The above balances are reported to have been audited in the manner prescribed by my Circular No. 14 of 1886, and, with the following exceptions, to be current and efficient.

26. *Stock.*—In the Presidency Stores division there is reported to be a large quantity of surplus stores, the book value of which is about Rs. 70,000. All efforts to dispose of these stores without loss having proved unsuccessful, the Madras Government has authorised their being sold at reduced rates, up to 30 per cent. below book value, a report of the results being required after 12 months. The stock ledgers and returns of the Stores division were not verified at the close of the half-year ending 31st March 1887; but this, it is stated, will shortly be done by an accountant from the Examiner's office.

27. In six divisions the materials at site of works were not completely verified, and in several others discrepancies were discovered.

28. *Miscellaneous Advances.*—The items in this account which call for notice are quoted in the margin. Items 1 and 2 have been outstanding for a considerable time, and the delay in their adjustment has been reported by the Examiner to the Government of Madras. Item 3 has been long under consideration, and is the subject of correspondence between the Madras Government and the Government of India.

Item 4 is one of the outstanding items of the arrear adjustment account, which, under the orders of the Comptroller-General, will be adjusted in due course.

	RS.
(1) Compensation for land taken up for tow-path from Chettipet to Nidavole ferry	49
(2) Hire of punts sent to the late Gudivâda division for carriage of materials	183
(3) Repairing sea-wall and protecting the shore at Beypore from the action of the sea	5,159
(4) Value of cash chests supplied to the Secretary to the Chief Commissioner, Mysore	3,047

The following expenditure charged to this suspense account appears to have been incurred in contravention of para. 91 F, Chapter XIII, Vol. II, of the Public Works Code :—

			RS.	A.	P.
Work done in the Dowlaishweram Workshops		for J. F. Somers ...	65	8	0
Ditto	ditto	Local Fund Engineer, Godávari Circle	259	5	0
Ditto	ditto	K. Purushothum.	11	13	0
Ditto	ditto	G. H. Handcock.	20	3	0
Ditto	ditto	W. Jobb ...	0	6	0
Ditto Presidency Workshops		for private individuals.	92	0	0

29. *Deposits.*—It is noticed that this account contains several balances due to contractors for completed works. The period during which these amounts have been outstanding is not stated, but if they have been held at credit of deposits for any considerable time, it is questionable whether they should not be removed and credited to revenue.

The item of Rs. 1,36,440 referred to in para. 18 of the review of the suspense balances for 1885-86 is still standing at credit of this account, from which it will be removed, under instructions received from the Comptroller-General, by debit to deposits and credit to "Unadjusted balance account—settlement account" in the auxiliary accounts of this office for 1886-87.

30. *Madras Harbour Works.*—At the close of the year the following were the balances of the suspense accounts of these works :—

	Dr.	*Cr.*
	RS.	RS.
Stock purchases and sales	...	4,342
Stock	1,11,047	...
Miscellaneous advances	729	...
London stores	14	...
Total ...	1,11,790	4,342
Net Dr.	... 1,07,448	

These balances have, however, been adjusted by transfer to the Civil Department in the supplementary accounts for March 1887 of the Buildings and Roads Branch, Madras.

31. *Unpaid Cheques.*—These cheques, which at the close of 1885-86 aggregated Rs. 4,35,143, diminished in amount to Rs. 96,707 on the 31st December 1886, but rose again to Rs. 7,27,156 on the 31st March 1887. The large increase in the value of outstanding cheques would appear to call for explanation.

Resolution.—With reference to the financial results of buildings occupied as private residences, which is brought out in para. 23 of the foregoing note, the attention of the Government of Madras is invited to para. 28, Chapter XI, of the Public Works Code, from which it would appear that some enhancement of rents or restriction of outlay on repairs is necessary.

2. The attention of the Government of Madras is also invited to paras. 27, 28 and 31. The subject of the latter paragraph was referred to in para. 5 of Public Works Department letter No. 121 A.—G., dated 10th May 1887.

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

(Signed) R. C. B. PEMBERTON, Colonel, R.E.,
Secretary to the Government of India.

Office Note from the Examiner of Public Works Accounts, dated 2nd March 1888, No. 1145.

Para. 1.—Herewith a statement marked A, showing the cases in which receipts from buildings fell short of the amounts that should have been realised during the year. The charges for repairs on items 1, 4, 6, 8, 15, 20 and 22 of the statement in each case exceeded the maximum per-centage (3 per cent.) which is allowed under the rules to cover the cost of risks and repairs.

2. From an examination of the items in the statement it will also be seen that (8) eight of the buildings therein entered were not rented at all during the year, and some of the others were occupied only for a portion of the year. This illustrates the necessity for making some allowance for the risk of non-occupation, when fixing the rate of rent of buildings, as pointed out in my O.N. No. 361, dated 20th July 1887, regarding the rate of rent for the Public Works officers' quarters at Chettipet, in order, so that taking one building with another, the receipts from the whole may cover interest on capital, *plus* cost of repairs of all buildings in the Presidency.

3. *Para.* 2.—The six divisions in which materials at site of works were not completely verified when I submitted my Note on the secondary series of annual accounts to the Accountant-General, Public Works Department, were as follow:—

Bellary Division,
Madura ,,
Godávari, Eastern division,
Kistna, Eastern division,
Chingleput, and
Negapatam.

The names of works in the accounts of which there were discrepancies in materials at site are given in the statement accompanying, marked B, in which remarks regarding the nature of discrepancies are also entered.

4. *Para.* 3.—

Item 2—"Hire of punts sent to the late Gudiváda division for carriage of materials" ... ... Rs. 183

There is a balance of Rs. 14 still outstanding, which the Executive Engineer, Kistna, Eastern division, states will be adjusted shortly.

5. *Para.* 4.—

"Work done by the Public Works Workshops for private individuals without prior payment."

The balances outstanding at end of March 1887 have all been adjusted.

STATEMENT showing buildings, the receipts from which, realised during 1886-87, fell short of the amount that should have been recovered under Code Rules, and also buildings, the cost of repairs on which were abnormally high.

Division.	Item No.	Names of buildings.	Capital cost.	AUTHORISED RATE OF RENT.		REVENUE ACCOUNT.			Interest at 4½ per cent. on capital.	Remarks.
				Per mensem.	Per annum.	Receipts during 1886-87.	Cost of repairs during 1886-87.	Net receipts for 1886-87.		
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Bellary ..	1	Old Government travellers' bungalow at Penukonda.	6,571	30	360	390	239	151	296	
	2	Collectors' bungalow at Anantapur ..	10,879	37½	450	388	30	358	490	Occupied free of rent by the Collector's office from August 1886 to March 1887.
	3	Inspectors' do. do. ..	4,772	7½	90	90	..	90	215	
Coimbatore.	4	Police Assistant Superintendent's quarters at Erode.	7,070	40	480	428	223	205	318	Occupied from 10th April 1886, rent for March not recovered during the year.
	5	Public bungalow at Erode	5,050	24	288	..	..	..	22	Vacant during the whole of the year.
	6	Collector's residence at Salem	15,190	95	1,140	1,140	484	656	684	
	7	Executive Engineer's bungalow at Hosúr.	6,137	38	456	..	143	— 143	276	Vacant during the whole of the year.
Godávari, Eastern.	8	Superintending Engineer's bungalow at Dowlaishweram.	12,761	112	1,344	693	387	306	574	Reconstructed during the year. Old building occupied up to 19th August at Rs. 30 per mensem. Rent of new building from 20th August to 30th October at Rs. 75; November and December at Rs. 100; for January Rs. 112.
	9	Executive Engineer's bungalow at Dowlaishweram.	16,959	18	216	..	..	..	763	Dismantled and a new building under construction.
	10	Do. do. at Dumagudiem ..	13,645	..	..	..	..	..	614	Vacant for many years.
	11	Assistant Engineer's bungalow at do. ..	3,652	10	120	120	..	120	164	Occupied by a Supervisor who paid rent according to rank at Rs. 10 per mensem under Code para. 1042.
Godávari, Western.	12	Quarters for Public Work officers at Chettipet.	15,505	84	1,008	542	77	465	698	Occupied during the whole of the year. From April to September at Rs. 36 per mensem recovered, or 6 per cent. on Executive Engineer's salary. October and November at Rs. 42 per mensem as the building was only occupied by the Executive Engineer. Since November 1887, Rs. 63 per mensem, building occupied by an Executive Engineer and Assistant Engineer.
Kistna, Eastern.	13	Collector's residence at Masulipatam ..	30,059	150	1,800	1,117	..	1,117	1,353	Rent recovered at the rate of Rs. 100 per mensem from May 1886, as the building was under repairs, G.O. No. 1994 W., dated 10th August 1886.
	14	Bungalow on Orr's hill	4,000	..	..	..	..	..	180	Uninhabitable. The building is now under repairs.
Kurnool ..	15	Assistant Superintendent's bungalow at Cumbum.	997	11¼	135	..	109	— 109	45	Occupied from 1st April to 15th May 1886 and from 17th to 31st March 1887. Vacant for the remaining portion of the year.
Madura ..	16	Sub-Collector's bungalow at Dindigul ..	10,867	65	780	696	277	419	489	

Statement showing buildings, the receipts from which, realised during 1886-87, fell short of the amount that should have been recovered, &c.—*cont.*

Division.	Item No.	Names of buildings.	Capital cost.	Authorised rate of rent.		Revenue Account.			Interest at 4½ per cent. on capital.	Remarks.
				Per mensem.	Per annum.	Receipts during 1886-87.	Cost of repairs during 1886-87.	Net receipts for 1886-87.		
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Nellore	17	Police Assistant Superintendent's quarters at Ongole.	8,502	25	300	76	107	— 31	383	Vacant from 1st April to 11th May, from 11th August 1886 to 26th January 1887, and from 27th to 31st March 1887.
	18	Sub-Collector's bungalow at Ongole ..	10,800	66	792	522	78	444	486	Vacant from 19th April to 5th May, from 6th to 18th September, from 25th October to 16th January, from 19th February to 16th March, and from 23rd to end of March 1887.
South Arcot	19	Assistant Superintendent's bungalow at *Tirukoilúr.*	8,298	34¼	411	160	116	44	373	Vacant from 3rd May to 9th July and from 3rd August to 5th September.
	20	Revenue bungalow at Tindivanam ..	10,609	60	720	720	574	146	477	
Tanjore ..	21	Executive Engineer's bungalow at grand anicut.	5,857	25	300	153	..	153	264	Occupied from March to September 1886.
Tinnevelly ..	22	Range office bungalow at Shermadevi ..	6,318	21	252	..	307	— 307	284	Vacant throughout the year.
	23	Head Assistant Collector's bungalow at Coondapoor.	10,926	35	420	..	..	..	492	
	24	Museum bungalow at Mangalore ..	20,900	8⅓	100	100	..	100	940	
		Total ..	2,46,324	996⅚	11,962	7,335	3,151	4,184	11,085	

Madras,
2nd March 1888.

(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

Discrepancies in materials at site of works at end of 1886-87, with remarks regarding difference.

Division.	Names of Works.	Value of materials at site.	Remarks.
		RS.	
Ganjam	All the works in the division.	27,818	The Executive Engineer reported that there were differences in the quantities of materials as actually measured and those shown in the accounts. He also stated that these differences had been adjusted in the accounts for May and June 1887.
Vizagapatam ...	Completing road from Potinghi to Koraput, estimate Rs. 2,72,700.	20,448	Differences were reported in the quantities of bamboos, beams and rafters, &c.; these discrepancies were reported to be due to erroneous accounting, owing, it is stated, to the materials being shown as received twice over, once when purchased and again when brought to the site of the work. The matter is under reference with the Superintending Engineer, I Circle.
	Constructing new Potinghi ghât road, estimate rupees 4,56,581.	5,758	Discrepancy in the quantity of Portland cement, 75 bags instead of 50 shown in previous statement.
Godávari, Eastern ...	Constructing a civil dispensary at Bhadráchalam, estimate Rs. 4,246.	364	The Executive Engineer reported small differences in roughstone
	Constructing a residence for the Ex. Engr. at Dowlaishweram, estimate Rs. 12,500.	338	The Executive Engineer reported small differences in quantities.
	Cholangi channel from No. 5 sluice east bank to Kovur-Munjair junction canal, estimate Rs. 3,980.	118	The Executive Engineer reported that, with the exception of a few items, the materials were counted and found correct, and that the differences would be adjusted in the accounts for July 1887.
	Constructing new lock at Dowlaishweram, estimate Rs. 49,500.	9,140	
	Maintenance of anicuts and head works for 1887-88, estimate Rs. 13,200.	1,046	
Godávari Western ...	Constructing Bhímavaram lock, estimate Rs. 24,500.	3,434	The Executive Engineer reported slight differences in materials at site.
	Constructing Bhímavaram taluk cutcherry, estimate Rs. 22,650.	6,825	
	Constructing Tanuku taluk cutcherry, estimate rupees 21,420.	5,028	
Kistna, Eastern...	Drop bridge at mile 13 of Dosapad channel, estimate Rs. 3,160.	295	Slight difference of Rs. 2 in value of sand.
Nellore ...	Kanigiri reservoir earth-work and revetment, estimate Rs. 2,17,562.	572	The Executive Engineer reported that the materials at site of these works were counted and found *not* to agree with the balances shown in accounts, but that steps had been taken to adjust the differences.
	Rough-stone masonry dam on the east of southern head sluice.	116	

Discrepancies in materials at site of works at end of 1886-87 &c.—*cont.*

Division.	Names of Works.	Value of materials at site.	Remarks.
		RS.	
Nellore—*cont.*	Eastern channel drainage culvert at 6 miles 3,300 feet, estimate Rs. 3,306.	94	The Executive Engineer reported that the materials at site of these works were counted and found *not* to agree with the balances shown in accounts, but that steps had been taken to adjust the differences.
	Eastern channel drop bridge 9 miles 1,980 feet.	1,268	
	Eastern channel drainage culvert at 9 miles 3,300, estimate Rs. 3,370.	485	
	Eastern channel second portion excavation and banking, estimate Rs. 40,200.	24	
	Eastern channel minor channel 3 miles 3,960 feet right bank excavation of channel, estimate Rs. 6,785.	407	
	Allur branch channel two falls in 1st and 2nd miles, estimate Rs. 6,000.	265	
	Zuvaladínni branch channel two road culverts, estimate Rs. 3,135.	342	
	Excavating Munvarty drainage channel, estimate Rs. 3,800.	22	
	Pennér river left bank flood embankment from Sangam to Maldavi bank, estimate Rs. 1,77,261.	99	
	Brick manufacture, estimate Rs. 9,600.	894	
	Lime manufacture, estimate Rs. 5,408.	2,427	
Kurnool ...	Bridging outlet above lock No. 19, estimate Rs. 653.	243	Differences chiefly in stone, Portland cement and sand. The matter has been brought to the notice of Government by Superintending Engineer, and his recommendations to charge them off sanctioned, *vide* G.O. No. 3315 W., dated 3rd December 1887.
	Bridging outlet above lock No. 20, estimate Rs. 557.	198	
	Annual repairs 2nd section, estimate Rs. 11,500.	334	
	Annual repairs fourth section, estimate Rs. 8,450.	418	
	Annual repairs fifth section, estimate Rs. 14,900.	279	
	Annual repairs sixth section, estimate Rs. 28,200.	1,288	
	Annual repair to boats, estimate Rs. 7,670.	54	

Madras,
2nd March 1888.

(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

From Colonel H. M. VIBART, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Chepâk, — February 1888, No. 4760.

With reference to your memorandum, No. 371 C., dated 27th January 1888, I have the honor to state that the Rs. 92 consists of certain sums which were due from private parties in March 1887, and since recovered in excess of the amounts deposited by them for work undertaken on estimates, the estimates in working

having exceeded the deposits received. There were also some works undertaken without the estimated cost being received, but the General Superintendent reports that payment is now demanded in every case before commencing work for private parties.

From G. T. WALCH, Esq., Superintending Engineer, I Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 7th April 1888, No. 86 G.D.

With reference to your memorandum No. 371, dated 27th January 1887, I have the honor to say that of the five items therein dealt with, Nos. 2, 3 and 4 were put in hand before the enforcement of the new rules about prepayment, whilst Nos. 1 and 5 were put in hand by the Deputy Superintendent of the Workshops, Mr. E. W. Bennett, contrary to rules by, he says, "oversight," but really by inattention to orders.

2. All the sums have been recovered a year and more ago.

Order—dated 15th June 1888, No. 1781 W., Public Works.

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

2. With reference to the remarks of the Government of India, contained in para. 1 of their resolution, it is observed that the fall in the revenue on public buildings is due to the charges for repairs to certain buildings having exceeded the maximum per-centage (3 per cent.) allowed under the rules for risks and repairs; to special reduced rates of rent, based on a per-centage of the occupant's salary, having been allowed in some cases; and to certain other buildings having been unoccupied for the whole or part of the year. The attention of all officers, for whom official residences are provided, will be called to the orders of Government on the subject of occupying such residences. It was laid down in G.O. No. 1330, dated 18th June 1884 (Public), that when Government provided a residence for a public officer, it shall be the duty of such officer to dwell in it or to pay rent for it; and in para. 4 of G.O. No. 1612 W., dated 4th June 1888, it was pointed out that when an official residence is provided for the incumbent of a particular post, it is held at his disposal from the date on which he takes charge, and throughout his incumbency, and that he must pay rent for the whole period. His Excellency the Governor in Council does not consider it expedient to enhance the existing rate of rent on Government buildings, but directs that outlay on repairs be restricted to such work as may be necessary for the safety and cleanliness of the buildings. The Government must rely on Superintending Engineers to refuse sanction to estimates involving unnecessary or extravagant outlay.

3. Referring to the list of buildings furnished by the Examiner, it is observed that some of the buildings returned as unoccupied require further investigation as shown below. Superintending Engineers concerned will make the requisite inquiries and report the result.

(1) and (5).—If these are really public bungalows, they should be transferred to the District Board; otherwise they should be designated according to their present use.

(4).—It should be explained why the rent for March was not collected.

(5), (7), (22) and (23).—It should be explained how these came to be unoccupied during the whole year, and why they are kept up, if not required.

(10).—The Superintending Engineer will report whether this should not be sold. It is understood that there is a Mission at Dumagudiem which might be inclined to buy it.

(15), (17), (18), (19) and (21).—It should be explained why these buildings were not occupied throughout the year, or rent recovered.

4. The six divisions in which the materials at site of works were not completely verified are reported by the Examiner of Public Works Accounts to be—

(1) Bellary,
(2) Madura,
(3) Godávari, Eastern,
(4) Kistna, Eastern,
(5) Chingleput,
(6) Negapatam;

and those in which several other discrepancies were discovered are given as follows:—

(1) Ganjam,
(2) Vizagapatam,
(3) Godávari, Eastern,
(4) Do. Western,
(5) Kistna, Eastern,
(6) Nellore,
(7) Kurnool.

The Superintending Engineers concerned will take steps for the prevention of such irregularities in future.

5. As regards para. 28 of the Accountant-General's note, it is observed that item No. 1 has since been adjusted, *vide* G.O. No. 1340 W., dated 7th May 1888. The Examiner of Public Works Accounts reports that there is still a balance of Rs. 14 on item No. 2, which the Executive Engineer, Kistna, Eastern division, states will be adjusted shortly. If this has not been done already, steps should be taken for its immediate adjustment. The claim against the Madras Railway Company, item No. 3, is still under reference. The offer of a final settlement was made to the company in G.O. No. 1481 W., dated 18th May 1888, and their reply is awaited.

6. The Superintending Engineers, I and V Circles, report that the value of work done for private individuals by the Public Works Workshops at Dowlaishweram and Madras, respectively, referred to in para. 28 of the Accountant-General's note, has been adjusted. The attention of the Superintending Engineers concerned is drawn to para. 1904 of the Public Works Code, in view to the rules on the subject being strictly adhered to.

7. The required action with respect to preventing rushing expenditure at the close of the year, referred to in letter from the Government of India, No. 121 A.—G., dated 10th May 1887, has already been taken, *vide* G.O. No. 732 W., dated 3rd March 1888.

8. Ordered that a copy of these Proceedings be forwarded to the Government of India for information.

(Here enter No. 1782 W., dated 15th June 1888.)

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
To the Consulting Architect to Government.
" Chief Engineer for Irrigation.
" Consulting Engineer for Railways.
" Examiner, Public Works Accounts.

ENDORSEMENT—dated 15th June 1888, No. 1782 W., Public Works.

Forwarded.

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

Exd. F. R. Bantleman.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated June, 15th.

Recd. *Encl.*

G.O., 15th June 1888, Nos. 1781, 1782 W.

JUNE.

Finance Accounts of Civil Works in Madras for 1886-87

Forwarding copy of Proceedings passing orders on the resolution of the Government of India on note by the Deputy Accountant-General, Public Works Department, on the —.

No. 970 G.D.

FROM,

G. J. Walch Esqre
~~THE~~ SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,

THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

DOWLAISHWARAM, 10th July 1888

SIR,

With reference to G.O 1781-15-6-88, I have the honor to say that I think it is not advisable to sell the building known as the Executive Engineer's bungalow Dummagudem - because it is most useful when Officers of the Department have to visit the place where there is no other house for them to stay in, and as you are aware the getting tents to the place would often be difficult & cause delay- The building also stands in the middle of the ground which it has been decided it is advisable to keep unencroached on, in case the works should ever be started again-

2. As regards para 6 of the G.O under reply I would refer you to my No. 86-7-4-88 printed with the proceedings on which the

O. is issued-

I have the honor to be,
Sir,
Your most obedient Servt.

C. M. Stewart
Supt. Engr. 1st Circle-

let

G. O. No 1781, 1782 W/15.6.88

P. W. Cuy 7026

FROM,

G. T. Walch Esqr.

~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE.

(11)

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

~~Hw~~

No 2263 W/25 July 1888

Recorded.

DATED 10th
DESPTCHED 12th
RECEIVED 18 } July 1888

19/7/88

No. 970 G.D.

ENCLOSURES. —

SUBJECT.

No 2263 W/25 July 1888

Building known as the Executive Engineer's Quarters at Dummagudem.

Informs that it is not advisable to sell the —.

21/7/88

9/27/7

G. 18.7.88

117.7

20.7

R. 23.7.88

25.7.88

27.7

W

With order

25TH MAY 1888, No. 1540 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following papers :—

From W. MORGAN, Esq., Acting Registrar of the High Court of Judicature at Madras, to the Chief Secretary to Government, dated Madras, 25th April 1888, No. 1388.

I am directed to forward, for the sanction of Government, the accompanying plan and estimate, amounting to Rs. 10,000, for converting and extending the old Breeks's Memorial School buildings at Ootacamund into a Subordinate Judge's Court, and to request that funds may be provided at an early date.

Approved and transferred to the Public Works Department.

(By Order.)

(Signed) A. G. CARDEW,
Acting Under-Secretary.

7th May 1888.

From Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Sholadi, 3rd May 1888, No. 165 E.W.

I have the honor to submit, for the sanction of Government, a revised plan and estimate, amounting to Rs. 49,030, for the new Breeks's Memorial School at Ootacamund, together with a report, comparative statement, and a duplicate abstract of the estimate.

2. An estimate of Rs. 38,180 for the main building and another of Rs. 1,800 for a latrine were sanctioned in G.Os. Nos. 1923 W. and 1894 W., of 4th August 1886 and 14th July 1887, respectively. The excess of Rs. 9,050 over the sanctioned estimate is due to the following items, namely :—

	RS.
(1) Paying off debentures sanctioned in G.O. No. 1923 W. of 4th August 1886	6,000
(2) Opening up the lower rooms, marked A and B on the plan, which were to have been filled up, approved in G.O. No. 3089 W. of 22nd November 1886	1,524
(3) Fencing the compound	700
(4) Furniture	445
(5) Coir-matting	146
(6) Gymnastic apparatus	130
(7) Down take-pipes	105
Total ...	9,050

3. Out of this sum, sanctions for the first two items have already been accorded, and the net excess requiring sanction is Rs. 1,526. The item "fencing the compound" will not be put in hand, pending sanction of the revised estimate.

Office Note from the Examiner, Public Works Accounts, dated 5th May 1888, No. 1446.

ORDER—dated 25th May 1888, No. 1540 W., Public Works.

In accordance with the arrangement approved in G.O. No. 1923 W., dated 4th August 1886, two separate estimates have been framed in connection with the provision of accommodation for the court of the Subordinate Judge at Ootacamund:—

	RS.
(1) For converting the old school buildings (Breeks's Memorial) into a court-house	10,000
(2) For providing new school buildings	49,030
Total ...	59,030

But as, in the opinion of the Examiner, Public Works Accounts, it would be more correct to charge off all the expenditure of whatever kind incurred under the orders quoted above to a single estimate, the Government direct that the estimates quoted above be amalgamated under the head of "providing accommodation for the court of the Subordinate Judge at Ootacamund." The total sum, amounting to Rs. 59,030, is sanctioned accordingly.

2. This sanction has been registered as Provincial No. 26 W. of 1888-89, and classified as Civil Buildings, Original Works.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, IV Circle, with eleven enclosures.
„ Examiner, Public Works Accounts, with two abstract estimates.
„ Judicial Department.
„ Educational Department.

Exd. F. R. Bantleman.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of (1888) Madras.

PUBLIC WORKS.

Dated May, 25th.

Recd. *Encl.*

G.O., 25th May 1888, No. 1540 W.

MAY.

Accommodation for the Court of the Subordinate Judge at Ootacamund

Amalgamating the estimates framed in connection with the provision of —, and sanctioning an allotment of Rs. 59,030 accordingly.

No. 1134 W d/16.4.88.
" 913 W d/20.3.88.
" 1186 W d/21-4.88.
" 1481 W d/18.5.88.

Reference to Madras P. W. D. Code.

Paras. 1966 to 1969.

P W C No 4488

P. W. D. Form
No. M 112.

CENTRAL OFFICE OF ACCOUNTS.

Regd.

Circle Fourth

Fund Provincial

R/14.5.88 W Dep

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of January 1888.

No. ——

Madras,
Dated 12th May 1888.

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

No. 1558 W d/28th May 1888

~~Examiner of P. W. Accounts,~~
~~Madras.~~

B W
22/5

With Orders

O
22/5

R. 25.5.88

old 137: V
rec. 28: V

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of January 1888 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the year.	Excess over Appropriation.			
	Want of Estimate		Nilgiri Division								No. 1558 W d/28th [illegible]/88
√ 1	Repairs and Carriage of Tools and Plant during 1887-88	Jany 1888		542	542				18	1. The Executive Engineer states that an Estimate including the probable expenditure up to date will be submitted for sanction.	Noted
√ 1½	Collector's Cutcherry at Calicut	March 1887		10115	10115					1½. The Supg Engineer states that the estimate has been submitted through the Collector of Malabar.	An estimate of Rs 189970 was sanctioned in G.O. No 1186 W d/21 Apr 88
	Excess over Estimate										
√ 2	Constructing a new building for the Breeks Memorial School at Ootacamund	Jany 1888	39980	41775	1795				1413	2. The Executive Engineer states that the Excess is due to the cost of 2 debentures having been debited to the Estimate. The Estimate is under revision.	The revised estimate has been received & is under consideration
	Miscellaneous Irregularities.										
	Works for which Revised Estimates are required										
√ 3	Constructing a new building for the Breeks' Memorial School at Ootacamund	Decr 1887	39980	41775	1795				1413	3. The Executive Engineer states that provision to meet all excess has been made in the revised estimate which will be submitted very shortly.	Do

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

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of January 1888 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
	Miscellaneous Irregularities. Works for which Revised Estimates are required.										
			West Coast Division.								
5 4	Improvements to the Calicut Vayitri Vythri Road	July 1884	3,75,578	2,82,044					3,357	4. The Executive Engineer states that the revised estimate returned by the Superintending Engineer will be re-submitted on the receipt of certain information called for from the Sub-Divisional Officer (Revised Estimate since sanctioned)	Noted Noted.
	Works for which Deviation Statements are necessary.										
			Nilgiri Division								
5 5	Improving the water Supply at Ootacamund	May 1887	1,70,000	1,35,465					496	5. The Executive Engineer states that the existing estimate will not be exceeded. A deviation Statement should therefore be prepared and submitted for sanction of Government, as there have been large excesses on subheads and apparently important alterations are contemplated.	Deviation statement is awaited Deviation statement is awaited

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of 188 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Miscellaneous Irregularities Outlay not debitable to the Public Works Department.										
			Nilgiri Division.								
6	Outlay incurred on Lawn Tennis Courts at Ootacamund			981						6. With reference to G.O. No. 228 W. dated 20th January 1888, the charges incurred should apparently be met from H. E. the Governor's contract Allowance. The Private Secretary to H. E. the Governor was addressed on the 9th March/88 with a view to adjusting the amount.	Noted Noted
	Purchase of European Stores in the Local market without competent Sanction.										
7	Purchased for the Breeks Memorial School Ootacamund 1 Range of Horbury's Latrine and Urinal of 6 seats for Europeans and Natives.	Dec 1887/1888		940						7. No information has been afforded by the Executive Engineer as to why the previous sanction of Government as required by appendix G. Rule 3 of the Public Works Code was not obtained.	Early steps should be taken for the removal of objection to this item Early steps should be taken for the removal of objection to this item

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

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of January 1888 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
	Miscellaneous Irregularities Purchase of European Stores in the Local market without competent sanction. (Contd)		Nilgiri Division (Contd)								
8	1351 ft Wrought Iron Pipe 1"	Decr ~~1888~~ 1887	.	190		.	.	.	.	8. The Sanction of Government to the local purchase is still awaited.	Early steps should be taken for the removal of objection to this item
	Miscellaneous Advances		West Coast Division								
9	Repairing the sea-wall and protecting the shore at Beypore from the action of the sea	Octr 1886	.	5159		.				9. Result of orders passed by Government in October's (87) Objectionable Items Statement calling for a Statement of Expenditure incurred by the Railway Company is still awaited.	Vide G.O No 1481 W of 18 May 88
	Want of Completion Reports										
10	Repairing the roof of St John's Church at Cannanore	Aug 1887	3407	2702		.	.	.	76	10. The Executive Engineer states that the work has been completed and that completion Report will be submitted.	Noted

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of January 1888 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Miscellaneous Irregularities Want of Completion Reports		Coimbatore Division								
11	Supplying and fitting of the iron safes required for the Karoor Taluq Treasury	Octr 1887	910	866	.	.	.	.	.	11 to 13. Completion Reports are awaited for these works.	The submission of completion reports for these works should be expedited The submission of completion reports for these works should be expedited.
12	Supplying and fitting the iron safes required for the Kollegal Taluq Treasury	Decr 1887	480	438	.	.	.	.	.		
13	Constructing a Sub Registrar's Office at Hosur	Jany 1888	2970	2842	.	.	.	.	16		

D 30/5

CM 22.5.88

22.5.88

D 22/5

Joll 23/5/88

[illegible] Hunter Major R.E.
Examiner of P. W. Accounts,
Madras.

To the S. E. IV Circle
Thro' the Examiner
of P W [illegible]

12/5

9/5

No: 269
E.W.

Supg: Engineer's office 4th circle
Coimbatore, 30th June 1888.

From,

Major R. R. E. Drake-Brockman R.E.
Superintending Engineer
IV Circle.

To,

The Chief Engineer
P. W. Department
Thro' the Examiner
P. W. accounts.

Sir,

Adverting to G. O. No 1558 W. of 28th May 1888, I have the honor to reply as follows:—

Items Nos 2 & 3 - Breeks Memorial School, at Ootacamund.—	—Sanctioned in G. O. No 1540 W of 25th May 1888.
Item No 5. Improving Water supply at Ootacamund—	—The Executive Engineer promises to send in the deviation statement shortly
Items No 10. Want of Completion Report	—Forwarded on the 13th June 1888.
— Do — 11 — Do — Do —	— Do on the 5th June 188
— Do — 12 —	— Do on the 25th April 188
— Do — 13 — Do — Do —	— Do on the 4th June 188

I

I have the honor to be
Sir
Your most obt servt.

RMcDrake-Brockman Major RE
Supdg: Engineer IV circle

P.A.

B. No 1558 W. 28.5.88
G.O. 1560 W. 25.5.88.

No. 1381
6 JUL 1888
ENCLOSURES
P. W. ACCOUNTS

P. W. Circ ~~6401~~ 7103

No. 2534 C d/ 5th July 1888

To
C
For favour of remarks & return.

4.7.88
D.W.

To W. No 1905 d/ 18.7.88

Returned with the remark that objections to items 2,3,10,11,12 and 13 have since been removed.

18/7 C.

(5)

18/7

No 2262 W d/ 25 July 1888

B

Recorded

Recorded

21/7/88

W 27/7

B 25/7

27/7

O.S. 131/VII/88 M. 23.7.88.

C. 20.7.88 R. 25.7.88

From (5)

The Supg. Engineer, Fourth Circle

Dated 30th June /88
R: 19.7.88

No: 269
Circ

No 2262 W d/ 25 July 1888

Statement of Objectionable Items in the accounts of Division Officers for January 1888 under "Provincial."—

Replying to G.O. No: 1558 W of 28th May 1888, passing orders on the —.

To