

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper :—

From the Public Works Department, of 31st August
1888, No. 2707.W.

ORDER, 6th September 1888, No. 69a

THE Accountant-General will place the sum of Rs. 623-0-0 *sin*
hundred and twenty three at the disposal of the Public Works
Department, from *Port* funds.

(True Extract.)

W. B. Addison

Under Secy. Genl.
for Secy. Chief Secretary.

To the Accountant-General.

„ the Public Works Department.

„ the Presidency Port Office

No. 1482 *Ed.*

FROM,

G. T. Walch Esq

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DOWLAISHWARAM, 27th August 1888

SIR,

With reference to G.O. No. 1697 dt. of 8th June 1888 & to para 412 of the P. W. Code, I have the honor to submit herewith for approval and return a draft plaint prepared to be filed in the District Munsiff's Court Rajahmundry.

2. Sivakoti Venkataswamy whose name is put down in the plaint as defendant, is the principal Agent of L. Lakshminarasayya & Company and he was the man who carried on the correspondence with the Executive Engineer, about the cement bags lost -

I have the honor to be,
Sir
your most Obedient^t

C. Swall

Sup^r Eng^r 1st Circle.

Govt. of {188 } Madras.

To

The P. W. Depto

Proceedings, dated

No. 690

Subject.

Directing the Account
General to place R.
623 at the disposal
of A.W. Dept from Port.
fund.

* By Govt Pleader
in the District
Court Rajahmundry

h
u
1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100



12/11/1911

THE UNIVERSITY OF CHICAGO

LIBRARY

12/11/1911

THE UNIVERSITY OF CHICAGO

LIBRARY

12/11/1911

THE UNIVERSITY OF CHICAGO

LIBRARY

12/11/1911

THE UNIVERSITY OF CHICAGO

LIBRARY

12/11/1911

THE UNIVERSITY OF CHICAGO

LIBRARY

12/11/1911

THE UNIVERSITY OF CHICAGO

LIBRARY

12/11/1911

THE UNIVERSITY OF CHICAGO

LIBRARY

12/11/1911

12/11/1911

B. No 16974. 8. 6. 88
No 1890C. 15. 5. 88

FROM,

8784
G. I. Hatch Esqr
THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DATED 27th
DESPTCHED 29th } August 1888
RECEIVED 3-9-88

No. 1482 E.D.

ENCLOSURES. 1

SUBJECT.

70 Bags of Portland Cement
lost in the Godavari

Submits for approval
and return a draft
plaint prepared & be
filed for the recovery
of the value of -

With order

The draft

will be revised by the

plaint is approved.
Prosecutor - It appears to the
Court that Lakshminarasayya
& Co should appear as the defendants
either absolutely by S. Venka
Saswamy or their respective
agents. 6/9/88

I do not think the interest

should be claimed

See

S. E. I (vide S. E.)

Govt Solicitor

with one enclosure.

21/9

26/9

52710
6. 11. 9. 88

24. 11. 10. 88

24. 11. 10. 88

24. 11. 10. 88

24. 11. 10. 88

24. 11. 10. 88

Office of the Executive Engineer
No. 11 Periyar Division
Madura 15th August 1888
Desp^d 16th

No. 76.

From,

The Executive Engineer
No. 11 Periyar Division,

To

The Superintending Engineer
Periyar Project Works.

Sir,

I have the honor to request your
sanction to the appointment of K. Soorya Na-
- rayana Iyer as a Draughtsman on Rs. 40 pending
the appointment of a First Class Draughtsman
with effect from the 1st Instant. K. Soorya-
- Narayana Iyer was under draughtsman in
No. I Tank Division having been appointed
in 1883 on Rs 30 and subsequently promoted to
Rs. 40 and Rs. 50. He was dismissed on the
abolition of the I. M. Scheme and since worked
under me and I can recommend him as fit
for the post.

I have the honor to be

Your most obedient servant
Signed/ C. B. Target
Executive Engineer

No. 11 Periyar Division

No 527 P.R.

Copy submitted to the Chief Engineer,
P.W.D. with the request that the sanction of
Government may be obtained to the appoint-
ment (which has been made in anticipation
of sanction) of K. Sooriya Narayana Iyer.

2 There has been the greatest possible
difficulty in obtaining qualified draughtsmen for
the Periyar Divisions and one man who was
appointed (on his own application) to No. II Divi-
sion wrote after a delay of some weeks to say
that he could not take up the appointment.
Another man has been appointed but it may
be some time before he arrives, and in the
meantime the work of the Division is seriously
interfered with.

3 The man named though not possessing
a certificate possesses good practical qualifications
and has already been employed in a similar capa-
city in W.I. Tank Division under Mr. Target himself.

Jambam → Colonel R. V.,
Superintending Engineer,
Periyar Project.

21-8-88.

[25]

Educational Department.



PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following ~~paper~~ endorsement

of the Public Works Dept., dated 30th August 1888, No. 5980 on letter
from the Superintending Engineer, Periyar Project, dated 20th August
1888, No. 527 P.R.

Order 6th September 1888, No. 526

The exemption recommended is sanctioned
so far as employment in the Periyar divisions is concerned.

(True Extract)

W. C. B. S. S. S.

Under Secy. to Govt., P.W.D.
for Ag. Chief Secy.

To

The Public Works Department
with current returned.

1888;

P. W. DEPARTMENT.

Current No. 8486.

From *The Suply Engineer*
Pingyar Project.

ENCLOS.—

No. 527 P. R.

Dated 21st August 1888.

Received 27th " - "

SUBJECT.

K. Suriyanarayana Iyer.

*Requesting sanction to the
appointment of — as Draftsman
on Rs 40 per mensem in No. II
Pingyar Division —*

DISPOSAL.

No. 598 D. Dated 30th Aug 1888

*Referred to the Educational
Department for favorable
consideration.*

(Signed) J O Harted Col R.E.
Secy to Govt P. W. Dept.

*025 158.8
Dated: 30th VIII
88*

0-14.9.88 025 131.9 2-17/9

No 5982. 30. 8. 88.

P.W. Cro: 9178
[6]
Govt. of (188) Madras.

(5)

To

The P.W. Dept

Communicated
to the Supply
Piriyar Project.

13. 9. 88
14/9/88

Proceedings, dated 6 Sept. 1888
No. 526

Subject.

Sanctioning the ex-
-tion of K. Soorya-
-narayana Iyer
as a Draughtman

S. G. I. Project.
Exaur P.W. A

13. 9. 88. 0128. 914/9

14. 9. 88. 0131. 914/9

0150 Dapa

23RD JULY 1888, No. 2239 W., PUBLIC WORKS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

LETTER—from

COLONEL J. O. HASTED, R.E.,
Secretary to the Government of Madras,
Public Works Department.

To

The Secretaries to the Governments of Bombay, Bengal, the North-Western
Provinces and Oudh and the Punjab, Public Works Department.
The Chief Commissioners, Central Provinces, Burma, Assam and Coorg.
The Residents at Hyderabad and Mysore.
The Agents to the Governor-General for Central India, Rajputana and
Biluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and
Nicobar Islands.
The Director-General of Telegraphs.
The Inspector-General of Military Works.
The Director-General of Railways.

SIR,

With reference to the Government of India Resolution No. XI, Public Works,
dated 20th December 1887, I am directed to forward a printed list of Public Works
stores available at Madras for transfer.

I have the honor to be,

Sir,

Your most obedient servant,

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

OOTACAMUND,
23rd July 1888.

Exd. F. R. Bantleman.
Spare Copies

GENERAL
ACCOUNT.

Govt. of (1888) Madras.
PUBLIC WORKS.

Dated July, 23rd.

Recd.

Encl.

23rd July 1888, No. 2239 W.

JULY.

Surplus Stores

Forwarding a printed list of Public
Works stores available at Madras for
transfer.

forwarded to the Secretary to Govern-
ment P. W. Department, Bombay,
with your N: 2239 W of 23 July 1888,
I have the honor to request that
the two clinometers (at Rs. 8 each
may be sent to the Executive
Engineer Thana S^t., Thana -
2. The adjustment of cost if neces-
sary may it is requested be effected
with the Ex. Engineer named.

I have the honor to be,

Your most ^{ob}ed^t servant

M. D. S. M. D. S.

Acting Superintending Engr. N.

1888

P. W. DEPARTMENT

Current No. 9077

From The Acting Superintendent
Eugenia Bombay
Northern Division

ENCLOS.—

No. 4790

Dated 7th Sept 88

Received 11th Sept 88

SUBJECT.

Surplus Stones

Requesting that the 2 clinometers
(at Rs 8 each) included in the list of
— available for transfer from the
Madras P.W.D., may be sent to
the Ex-Eng. Thana St. Thana.
and the adjustment of the coat
(if necessary) be effected with the
Ex-Eng. Thana.

DISPOSAL.

No. 2957 Dated 19th Sept 88

Communicated to the
S. S. to Civil, who will
instruct the Sub. Supdt.
P.W. Stones accordingly

WCB
11.9.88

S.E. to Civil 3/9/88

20.15 Day

[Heads of Departments.]

Circular No. XIII Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Simla, the 29th August, 1888.

Privilege leave of continuous service Officers of Royal Engineers in
the Public Works Department, on their proceeding to Chatham
for a course of study.

Read—

Clause 176 of India Army Circulars of 1887.

RESOLUTION.—The Government of India is pleased to lay down the follow-
ing regulations in regard to the privilege leave of Royal Engineer Officers serving
in the Public Works Department, who have elected for continuous service, when
they proceed to Chatham to study under the provisions of clause 176, India Army
Circulars of 1887:—

I—The period passed at Chatham does not interrupt privilege leave pre-
viously earned, but it does not count for further privilege leave.

II—Privilege leave may be taken either—

- (a) between the date of giving over charge in India and joining at
Chatham; or
- (b) between the date of leaving Chatham and embarking in England
for India.

III—In case (a) the officer will pay the expenses of his journey to England;
and in case (b) from England.

ORDER.—Ordered that copy of this Resolution be forwarded to the Local

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.	Governments, Ad-
The Chief Commissioners of the Central Provinces, Burma, Assam, and Coorg.	ministrations, and
The Resident at Hyderabad.	Officers noted on
The Agents to the Governor General for Central India, Rajputana, and Baluchis- tan.	the margin, for in-
The Accountant General, Public Works Department.	formation and guid-
The Director General of Railways.	ance.
The Consulting Engineers to the Government of India for Railways, Calcutta, Central Division, and Lucknow.	
The Director General of Telegraphs.	

Ordered also that a copy be forwarded to the Military and Finance Depart-
ment for information.

G. H. D. WALKER,
Under-Secretary.

G. C. Press, Simla.—No. 623 P. W. D.—1-9-88—1022.

Order thereon No. 2953 W.
of 19th September
1888

Communicated
to officers of the P.W.
Department concerned
for information and
guidance.

20/9.88.

E. J.
E. R.
J. Co.
C. A. to G.
C.
C. R.

No. 2953 W. of 19th Sept
1888

No. 1558 G.D.

FROM,

G. F. Walch Esq^r
THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DOWLAISHWARAM, 4th September 1888

SIR,

I have the honor to request that
you will be so good as to obtain the
sanction of Government for the lump
sum grants being allotted for the Goda-
vari Eastern Division under the follow-

ing heads in addition to those sanction-
ed in the marginally noted G.Os.

* 90 No. 1267 W. 1-5-88.
-a- 1969 W. 2-7-88.
-a- 1665 W. 9-4-88.

+ 1267 W.
A

Imperial- Military works	Additional grant required Rs.
Repairs	750.

For annual repairs to the mili-
tary lines at Samulhota & for
compensation for quarters of Serjt.
Instructor Cocanada Rifle Volunteers

Postal- Civil Buildings	
Repairs	400

For repairs to Post offices at
Kunabaram Bhadrachellam
and Samulhota-

Telegraph	
Repairs	200

For repairs to the Telegraph
office at Rajahmundry (an
incomplete work of last year)
& for providing openings in the
roof of Kitchens of the Signallers
Quarters Cocanada.

J

I have the honor to be,
Sir,
Your most Obedient S^t

C. J. Deval
Serp^{ts} Eng^{ts} 1st Circle.



Am

to . Mr

Dep

for

ga

1399 W. 12.5.88 2.6.1969. 1970 W.
1267 W. 1.5.88 27.2.7.88
2.6.1065 W. 9.4.88
1012949 Wd/19. Sept 1888

FROM,

R.W.C. No 9039
G. J. Walsh Esq
THE SUPERINTENDING ENGINEER

(5) FIRST CIRCLE

TO,
THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DATED 4th
DESPTCHED 6th
RECEIVED 6th } September 1888

No. 1558 G.P.D.

ENCLOSURES.

SUBJECT.

No. 2949 Wd/19. September 1888

Godavari Eastern S-

Requests to obtain the
Sanction of Government
for lump sum grants
being allotted for -
under certain heads -

A sum of Rs 200
is allotted by the Godavari
Eastern Division under
telegraphs repairs, from
the various with the
Government under
that head

2 The allotment
2. The allotment
applied for by the S. E. under
other heads are not
available

WMB
12.9.88

See
14/9/88

G. & 1679 W. 2.7.86.

R.W.C. No 9046.

From

The Sup Engineer,
Fourth Circle.

No. 2933 Wd/19. Sept 1888
13

Sanctioned.

WMB
11.9.88

See
12/9/88

Dated 7-9-88

Recd 10.9.88

No. 2933 Wd/19. Sept 1888
No. 342
EW

Encls. 1

Application for stores
manufactured in
England: -

Submitting an -
and required to be par-
chased locally for
works in the Nilgiri
Division.

With order

SE IV Circle.

Ex. P.W. Accts with
list for note and
favor of return.

12/9/88
G. 11. 9.88 10.9.88 12/9 12/9

No. 372
From,

Supg. Engineer's office, 4th circle,
Camp Tinnai 7th September 1888

Lt Col. A. S. E. Drake - Brockman R.E.,
Supg. Engineer, 4th circle, T.

To,

The Chief Engineer,
P. W. Department.

Sir,

I have the honor to submit
for sanction of Government an appli-
cation for stores manufactured in
England and required to be purchased
locally for works in the Nilgiri Division
under clause 2 of the rules laid down
in G.O., No 1679 W, dated 2nd July 1886.

I have the honor to be
Sir,

Your most obedient servant

A. S. E. Drake - Brockman Lt Col. R.E.,
Supg. Engineer, 4th circle

A. 2332728

TO V.

RETURNED WITH REFERENCE

TO REMARK AT FOOT OF G.O. NO. 3988 W.

DATED 19TH. SEPTEMBER 1888.

W. S. G.

C.

NILGIRI DIVISION.

W. S. G.
25/9

Recd 1. 10. 88.

APPLICATION for Stores
manufactured in England
and required to be pur-
chased locally.

No. 7026/88

GENERAL
ACCOUNT.

Govt. of (1886) Madras.
PUBLIC WORKS.

Dated July, 2nd.

Recd.

Encl.

G.O., 2nd July 1886, No. 1679 W.

JULY.

English Stores

Issuing certain instructions as regards the
local purchase of —.

Fourth Circle, D. P. W.

Stores manufactured in Europe but purchased in India, under paragraph 3 of Government of India, Financial Resolution, No. 185, dated 10th January 1883.

No. 2177

NILGIRI DIVISION.

Descriptions or class of stores.	Number or quantity.	ACTUAL COST IN INDIA.			ESTIMATED COST, IF OBTAINED THROUGH INDIA OFFICE.			REMARKS.
		Average price or rate.	Incidental charges, carriage, &c.	Total cost.	Average price or rate.	Incidental charges, freight ex-change, &c.	Total cost.	
1" Strongth Iron pipes	17ft. 701' 8"	3 3	"	142 7 10	14 6 4 in	14 6 4 in	14 6 4 in	She pipes & water fountain
3/4" —————	17ft. 206' 0"	2 9	"	35 6 6	14 6 4 in	14 6 4 in	14 6 4 in	are broken and for connecting
Pillar fountain	1	60	"	60	14 6 4 in	14 6 4 in	14 6 4 in	ST. Stephens Church yard with
								the only water supply owing
								to the existing open channels
								authority being about to be
								closed.
				237 14 4				

NILGIRI DIVISION OFFICE,
Ootacamund 3rd September 1888.

Submitted to the Superintending Engineer, 4th Circle, for sanction.

Executive Engineer, Nilgiri Division.

recorded in proceedings of Government, No. 2770 W., dated 20th November 1885, rules that, "if the probable price of the articles, if obtained from the India Office, is not known locally, a clear specification of them, as well as weight, when necessary, and all needful information should be sent to the Director-General of Railways, with a request that he will assess the probable value." Superintending Engineers will adopt this course in future, and communicate the result to the Examiner. When articles are required emergently, and the English price is not known, the reference to the Director-General can be made after sanction has been given to the purchase; but in such cases it should be stated, in the remark column of the application, that the needful reference to the Director-General will be made.

4. All applications for the local purchase of articles of European manufacture, which do not comply with the orders now given, will be returned for revision.

(True Extract.)

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

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

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office note from the Examiner of Public Works Accounts, dated 18th June 1886, No. 220.

ORDER—dated 2nd July 1886, No. 1679 W., Public Works.

With reference to the proceedings marginally noted, sanctioning the purchase in the local market of European stores required in the Public Works Workshops and Nilgiri divisions, the Examiner, Public Works Accounts, points out that the information necessary to enable his office to compile the statement prescribed

No. 1236 W., dated 15th May 1886.

„ 1315 W., „ 26th „ „

„ 1387 W., „ 1st June „

„ 1479 W., „ 11th „ „

at page 23, appendix I to the Public Works Code, is not fully given in any case. The attention of Superintending Engineers is therefore drawn to proceedings, No. 2770 W., dated 20th November 1885, and No. 202 W., dated 25th January 1886. In the letter from the Government of India recorded in proceedings of Government, No. 202 W., dated 25th January 1886, attention is invited to paragraph 3 of Financial Resolution,

No. 185,* dated 10th January 1883, under which alone English stores may be purchased in this country. The paragraph in question is as follows :—

* *Vide* appendix I, Public Works Code.

“The special cases in which, with the previous sanction of the Government, * * * Local stores of European manufacture, may be obtained in India are—

“1st, when for any special reason it may be more economical to do so;

“2nd, when stores indented for from England have not arrived, and inconvenience is anticipated from delay in the supply;

“3rd, when the articles are perishable;

“4th, the sanction of Government is not necessary in the case of petty purchases in the local market not exceeding Rs. 10 in value. The previous sanction of Government should only be obtained in cases in which the cost of the article required exceeds Rs. 10.”

2. In submitting applications for sanction to the local purchase of English stores, Superintending Engineers will, in future, invariably adopt the form hereto annexed, in the remark column of which should be given the reasons which render the purchase necessary, and the clause under which sanction is sought. Particular attention is drawn to the fourth clause, under which the sanction of Government is not needed to the purchase of articles not exceeding Rs. 10 in value. The lists submitted for the sanction of Government would be greatly reduced if such petty articles were excluded. It is also noticed that the lists received from the Public Works Workshops include sundry articles required for supply to Collectors or other departments of Government. There appears no reason why the workshops should undertake such purchases, and the practice should be discontinued.

3. To enable the Examiner, Public Works Accounts, to prepare the annual statements required by the Government of India, it is necessary, whenever English stores are purchased locally, that the probable estimated loss or gain caused by the transaction should be stated. The Government of India Circular No. 17 of 1885,

STORES manufactured in Europe but purchased in India under paragraph 3 of Government of India Financial Resolution, No. 185, dated 10th January 1883.

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	50,000	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
			8,58,228	8,01,000	8,82,000	9,16,253
Total Revenue	..	..				
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
			59,44,544	66,72,600	63,61,000	60,33,708
Total Expenditure	..	..				

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.

	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

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.

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.				
<i>Original Works—</i>				
Civil Buildings	47,765	20,300	36,600	30,487
Communications	3	...	...	...
Miscellaneous Public Improvements	...	...	...	...
	47,768	20,300	36,600	30,487
<i>Repairs—</i>				
Civil Buildings	6,161	10,000	10,000	6,312
Communications	...	...	...	...
Miscellaneous Public Improvements	...	...	...	...
	6,161	10,000	10,000	6,312
<i>Establishment</i>	11,394	7,000	10,000	6,224
<i>Tools and Plant</i>	539	300	400	367
<i>Profit and Loss</i>	...	...	...	...
<i>Suspense</i>	...	...	...	...
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 $1\frac{1}{2}$ 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.
<i>Original Works</i> —				
Civil Buildings	7,16,820	5,71,437	7,61,631	6,88,616
Communications	1,08,332	2,02,663	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
<i>Repairs</i> —				
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
<i>Establishment</i>	6,58,320	8,23,732	6,76,739	7,34,048
<i>Tools and Plant</i>	2,04,978	1,10,594	1,09,680	39,904
<i>Profit and Loss</i>	2,825	...	...	—11
<i>Suspense</i>	—1,82,258	516	516	45,783
	18,64,533	21,00,000	22,84,000	21,76,954
<i>Add</i> —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.
<i>Original Works</i> —				
Civil Buildings	—3,516	20,460	52,306	45,345
Communications	2,474	...	470	635
Miscellaneous Public Improvements	—1,042	20,460	52,776	45,980
<i>Repairs</i> —				
Civil Buildings	20,039	20,850	22,201	20,351
Communications	499	...	500	516
Miscellaneous Public Improvements	20,538	20,850	22,701	20,867
<i>Establishment</i>	18,673	27,450	33,846	36,423
<i>Tools and Plant</i>	—154	61,240	677	373
<i>Profit and Loss</i>	...	...	...	...
<i>Suspense</i>	...	...	...	...
<i>Add</i> —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 contributory 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-cent- age for Estab- lishment 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 :—

Affecting charge to grant—	Dr. RS.	Cr. RS.
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

Debt balances—	Cr. RS.
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 Gudivada 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, Godavari 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. RS.	Cr. 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,	Kistna, Eastern division,
Madura „	Chingleput, and
Godávári, Eastern division,	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.		
Bellary	1	Old Government travellers' bungalow at Penkonda.	Rs. 6,571	30	360	390	239	151	296	Occupied free of rent by the Collector's office from August 1886 to March 1887.
	2	Collectors' bungalow at Anantapur	10,879	37½	450	388	30	358	490	
	3	Inspectors' do. do.	4,772	7½	90	90	223	90	215	Occupied from 10th April 1886, rent for March not recovered during the year.
	4	Police Assistant Superintendent's quarters at Erode.	7,070	40	480	428	..	205	318	Vacant during the whole of the year.
Coimbatore.	5	Public bungalow at Erode.	5,050	24	288	1,140	484	656	22	Vacant during the whole of the year.
	6	Collector's residence at Salem	15,190	95	1,140	..	143	..	684	Reconstructed during the year. Old building occupied up to 19th August at Rs. 30 per mensem.
	7	Executive Engineer's bungalow at Hcsur.	6,137	38	456	..	387	143	276	Rent of new building from 20th August to 30th October at Rs. 75; November and December at Rs. 100; for January Rs. 112.
	8	Superintending Engineer's bungalow at Dowlaishwaram.	12,761	112	1,344	693	..	306	574	Dismantled and a new building under construction.
Godávári, Eastern.	9	Executive Engineer's bungalow at Dowlaishwaram.	16,959	18	216	..	..	..	763	Vacant for many years.
	10	Do. do. at Dumagudiem	13,645	..	..	..	..	..	614	Occupied by a Supervisor who paid rent according to rank at Rs. 10 per mensem under Code para. 1042.
	11	Assistant Engineer's bungalow at do.	3,652	10	120	120	..	120	164	Occupied during the whole of the year. From April to September at Rs. 36 per mensem re-covered, 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.
Godávári, Western.	12	Quarters for Public Work officers at Chettipet.	15,505	84	1,008	542	77	465	698	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.
	13	Collector's residence at Masulipatam	30,059	150	1,800	1,117	..	1,117	1,353	Uninhabitable. The building is now under repairs.
Kistna, Eastern.	14	Bungalow on Orr's hill ..	4,000	..	..	..	..	..	180	Occupied from 1st April to 15th May 1886 and from 17th to 31st March 1887. Vacant for the remaining portion of the year.
Kurnool	15	Assistant Superintendent's bungalow at Cumbum.	997	11½	135	..	109	—	45	
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.	Rs.	Receipts during 1886-87.	Cost of repairs during 1886-87.	Net receipts for 1886-87.		
Nellore	17	Police Assistant Superintendent's quarters at Ongole.	Rs. 8,502	Rs. 25	Rs. 300	Rs. 76	Rs. 522	Rs. 167	Rs. 31	Rs. 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	160	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 Tirukolár.	8,298	34½	411	160	720	574	44	373	Vacant from 3rd May to 9th July and from 3rd August to 6th September 1886.
	20	Revenue bungalow at Tindivanam	10,609	60	720	720	153	..	146	477	Occupied from March to September 1886.
Tanjore	21	Executive Engineer's bungalow at grand anicut.	6,857	25	300	153	..	..	153	264	Vacant throughout the year.
	22	Range office bungalow at Sernadevi	6,318	21	252	..	..	307	307	284	
Tinnevely	23	Head Assistant Collector's bungalow at Coondapoor.	10,926	35	420	..	100	..	..	492	
	24	Museum bungalow at Mangalore	20,900	8½	100	100	..	..	100	940	
Total ..			2,46,324	996½	11,962	7,355	4,184	3,151	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.
Ganjam ...	All the works in the division.	RS. 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 Pottinghi 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.
	Constructing new Pottinghi ghât road, estimate rupees 4,56,581.	5,758	The matter is under reference with the Superintending Engineer, I Circle.
			Discrepancy in the quantity of Portland cement, 75 bags instead of 50 shown in previous statement.
Godâvari, Eastern ...	Constructing a civil dispensary at Bhadrâchalam, estimate Rs. 4,246.	364	The Executive Engineer reported small differences in rough-stone
	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.
Godâvari Western ...	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	
	Constructing Bhîmavaram lock, estimate Rs. 24,500.	3,434	
Kistna, Eastern...	Constructing Bhîmavaram taluk cutcherry, estimate Rs. 22,650.	6,825	The Executive Engineer reported slight differences in materials at site.
	Constructing Tanuku taluk cutcherry, estimate rupees 21,420.	5,028	
Nellore ...	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 <i>not</i> 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.
Nellore— <i>cont.</i>	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 <i>not</i> 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	
	Zuvaladinni 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	
	Bridging outlet above lock No. 19, estimate Rs. 653.	243	
	Bridging outlet above lock No. 20, estimate Rs. 567.	198	
	Annual repairs 2nd section, estimate Rs. 11,500.	334	
Kurnool	Annual repairs fourth section, estimate Rs. 8,450.	418	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, <i>vide</i> G.O. No. 3315 W., dated 3rd December 1887.
	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 Chepāk, — 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, | (4) Kistna, Eastern, |
| (2) Madura, | (5) Chingleput, |
| (3) Godáviri, Eastern, | (6) Negapatam; |

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

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

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.

GENERAL.
ACCOUNT.

Gobt. 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. 1781 w of 15-6-88.
1782

188 P.

P. W. DEPARTMENT.

Current No. 9227

From

The Supt. Engineer
I Circle

ENCLOS.—

No. 207 G.L.

Dated 14th

Received 20th August 1888

SUBJECT.

Submitting a report on
the statements of descrip-
tions in the materials
at site of certain works
printed in G.O. no 1781 w of
15 June 1888.

DISPOSAL.

No. 3189C Dated 22nd Aug 1888

To C

For favor of remarks

(P) W.L.E.O.
S.W.

22/8

No. 287 G.L.

FROM,

G. J. Welch

~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DOWLAISHWARAM, 14th August 1888.

SIR,

With reference to the Examiner's re-
marks in the Statement of discrepancies in the
materials at site of works printed with G.O. no
921781 w dated 15th June 1888. I have the
honor to report as follows.

Vizagapatam Completing road } The Executive Engineer
Division } From Pottinghi to reports that the erroneous
Poraput Estimate } accounting of materials
Rs 2,72,700.— } has since been rectified
in the Divisional accounts.

2nd New Pottinghi } The Executive Engineer
Shak'road Estimate } states that the quantity
Rs 4,56,581. } of 75 bags Portland
Cement shown in his
previous Statement was
an error and that the
quantity

quantity is 50 bags which
has since been entered
in his subsequent state-

ment sent to the Examiner

Grover } on various } The Executive Engineer
Eastern } works shown } states that the differences
Division } in the state } in the quantities of
ment } materials were all

adjusted in the accounts
of 1887-88.

Grover } The Executive Engineer states
Western } that the differences in the
Division } account of materials have since
been adjusted.

I have the honor to be

Sir

Your most obedt Servant.

C. E. Swall

Superintending Engineer 1st Circle

le V



No. 3189C of 22nd August 1888

To C

For favor of
remarks.

W. S. M.
D. W.

To W. No. 2262 of 18-9-88

RETURNED WITH THE

REMARK THAT THE ADJUSTMENT OF DIS-
CREPANCIES HAS BEEN NOTED.

W. S. M.

DATED 14th
DESPTCHED 16th } August 1888
RECEIVED 20th

W. S. M.

No. 28736.

ENCLOSURES.

SUBJECT.

W. S. M.
Submits a report on
the statement of
discrepancies in the
materials at site of
Certain works printed
in No. 1781 W of 15-6-88.

W. S. M.
W. S. M.

Recorded

W. S. M.
W. S. M.

W. S. M.

W. S. M.

W. S. M.

W. S. M.