B. No 1992 W. 4.7.88 & 6.6.1980, 1981 W. 87
" 1481 W. 18.5.88 " 10.8.86
" 1257 W. 9.5.87 " 1147 R. 30.11.85
" 3220/3221 W. 6.12.86
" 2235 W. 7.9.86

B No 3124 W dated 5th October/88.

(12)

Communicated to
Communicated to
the Supdg Engineer IV Circle
the Supdg Engr. IV Circle
& the Examr P.W. Accounts in
& the Exam. P.W. Accounts in
Continuation of G. O. No
Continuation of G.O. No
1481 W of 18th May 1888.
1481 W of 18th May 1888.

2. The Examiner will
The Examiner will
arrange to adjust under
arrange to adjust under
Provincial funds, the
Provincial funds, the
sum of Rs 5159 expended
sum of Rs 5159 expended
by the P.W. Dept on pro-
by the P.W. Dept on pro-
-tective works at Beypore.
-tective works at Beypore.

3. A copy of these Pros.
A copy of these Pros.
will be forwarded to the
will be forwarded to the
Govt of India in con-
Govt of India in con-
-tinuation of this dept letter
-tinuation of this dept letter
No 1992 W of 4th July 1888
No 1992 W of 4th July 1888
H.E. No 3125 W of 5th October/88
H.E. No 3125 W of 5th October/88

Forwarded.
Forwarded.

27.9.88

S.E. IV Circle
S.E. IV Circle
Exam. P.W. Accounts.
Exam. P.W. Accounts.
28/9/88

C. 27.9.88 Dis 200: 3 m 7/10

P.W.Cir 9662

RAILWAY.

Govt. of {1888} Madras.

PUBLIC WORKS.

(12)

Dated September, 7th.

Recd. 26.9.88 Encl.

G.O., 7th Sept. 1888, No. 738 R.

No. 3124-25 W dated 5th October/88

SEPTEMBER.

Protective Works at Beypore

Sanctioning the debit in the accounts of the Madras Railway for June 1888 of the cost of the —.

Copy to
Forwarded

7TH SEPTEMBER 1888, No. 738 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following papers:—

From the Consulting Engineer for Railways, dated Madras, 4th September 1888, No. 290.

From the Agent and Manager Madras Railway Company, to the Consulting Engineer for Railways, dated Madras, 27th August 1888, No. 912.

With reference to your letter No. 646 of the 24th instant, relating to the subject of the Protection Works at Beypore, I have the honor to forward herewith an extract (paragraphs 10, 11 and 12) from a letter dated London, 30th July last, from the Board, in which they express their regret at the decision of Government in this instance, and point out that they had hoped the expenditure would be shared equally between the Government and the Company.

2. It is also pointed out that while still adhering to the opinion that their proposal is a reasonable one, the Board do not desire that the question should remain in abeyance any longer, and they therefore authorise me to accept a debit of Rupees 20,394–14–1, the total expenditure incurred by the company on the Beypore Protective Works, upon the understanding that the claim of Rs. 5,159–2–11, preferred by Government, representing the sum expended by the Public Works Department, will be withdrawn.

EXTRACT from a letter from the Secretary, Madras Railway Company, No. 800, dated London, the 30th July 1888.

Submitted for the approval of Government with reference to G.O., No. 345 R., dated 27th April 1888.

2. Sanction is requested for the debit in the accounts of the Madras Railway for June 1888 of the cost of the Protective Works at Beypore, viz., Rs. 20,394–14–1, as a charge against Revenue.

ORDER—dated 7th September 1888, No. 738 R., Public Works.

The debit, in the accounts of the Madras Railway for June 1888, of the cost of the Protective Works at Beypore, viz., Rs. 20,394–14–1, is sanctioned.

2. The claim against the Company for Rs. 5,159–2–11 will now be withdrawn and finally adjusted in the Public Works Department, General Branch.

(True Extract.)

[redacted] Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
„ Public Works Department, General Branch.
„ Examiner, Guaranteed Railway Accounts.

Exd. J. Henricus.

Spare Copies.

B. No. 1992 W d/ 4th July 1888

P. W. Cos 6287

To The Secy to the Govt
Madras Railway
Public Dept

Sir

Sir,

In reply to your letter No 222 A.G. dated 21 June/88 I am directed to forword a copy of the Proc: of the Govt No 345 R of 27 April 1888 from which it will be seen that a definite offer has been made to the Madras Railway Co with respect to the adjustment of the sum of Rs 5159-2-11 outstanding in the miscellaneous advance account on account of protective works at Beypore.

2 A reply from the Railway Co is awaited

Recd: 28:6:88

No. 1992 W d/ 4th July 1888

2.7.88

Desd
5/7 Jm
2/7/88.

Cr

(1)

No. 222 AG.

All communications should be addressed to the Secretary.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General

To

The Secretary to the
Government of Madras,
Public Works Department.

Simla dated the 21st

Sir

With reference to your letter No. 1251 W of the 9th
1887, I am directed to inquire whether, now that the
Extension of the Madras Railway has been opened, you
in a position to furnish the Government of India with
the promised report on the subject of the adjustment of
the sum of Rs 5159-2-11, outstanding in the miscellaneous
advance account, on account of the repair of the Sea-
Wall and protection of the shore at Beypore—

I have the honour to be,
Sir,
Your most Obedient Servant.

C. R. Beche

Offg Under Secy to the Govt of India

No. 345 R. 27.4.88
" 1257 W. 9.5.87
" 3220-1 W. 6-12-86
" 2235 W-7-9-86
" 1980-1 W-10-8-86
" 1147 R-30-11-85

No. 372 C of 27-1-88. No. 706 Ag 29.6.86
" 1251 W of 9.5.87 " 2705 W of 7.10.82
" 1805 W of 15.7.82

P.W.C. No. 4363

W. 372 C aj 27-1-88. W 706 La/29.6.86
" 1251 W aj 9.5.87 " 2705 W aj 7-10-82
" 3220 " 1805 W aj 15-7-82
3221 W aj 6-12-86 " 708 W aj 17-3-82
" 2235 W aj 7-9-87 " 495 W aj 23-2-84
" 1981 W aj 10.8.86 " 2722 W by 26.11.84
" 1147 R by 30.11.85

No. 1481 W. dy 18th May 1888

Communicated to
Communicated
the Supdg Engineer IV
to the Supdg. Engr. IV
Circle & the Engrs
Circle & the Engrs
P. W. Accounts
P.W. Accts

WCM
14.5.88

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S.E. IV Circle with copy with w/ref.
Engr. P.W.A. 1147 R.M.
30-11-85
30.11.85
redie

22/5 22/5

0/14/5.

R. 18.5.88

P.W.C. No. 4363

RAILWAY.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated April, 27th.

Recd. 11.5.88. *Encl.*

G.O., 27th Apr. 1888, No. 345 R.

No. 1481 W. dy 18th May 1888

APRIL.

Protective Works at Beypore, Madras Railway

Orders withdrawing the claim against the Railway Company of the cost of —.

Dew
W Meander

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper :—

From the Consulting Engineer for Railways, dated Madras, 26th April 1888, No. 132.

From the Agent and Manager of the Madras Railway Company, to the Consulting Engineer for Railways, dated Madras, 16th April 1888, No. 356.

In reply to your letter No. 71, of 30th January 1888, I have the honor to state that the total expenditure incurred by the Railway Company on protective works at Beypore is Rs. 20,394-14-1. Of this sum the Board have, in letter No. 758, dated London, 29th January 1886, expressed their willingness to accept the moiety as a charge against the Railway Company, and I trust that His Excellency the Governor in Council will see fit to settle the incidence of the cost of the work on this basis.

Submitted for the orders of Government with reference to G.O., No. 2235 W., dated 7th September 1886.

ORDER—dated 27th April 1888, No. 345 R., Public Works.

His Excellency the Governor in Council adheres to the view expressed in G.O., No. 1147 R., dated 30th November 1885.

2. The claim now standing against the Railway Company for Rs. 5,159-2-11 will be withdrawn when the Railway Company accept the debit of Rs. 20,394-14-1, the total expenditure incurred by them on protective works at Beypore.

(True Extract.)

C. J. Smith
Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
" Public Works Department, General Branch.
" Examiner, Guaranteed Railway Accounts.

Exd. L. Passaigne.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated August, 10th.

Recd. *Encl.*

10th Aug. 1886, Nos. 1980, 1981 W.

AUGUST.

Protection of the Shore at Beypore

The present position of the claim of Rs. 5,159 by Government against the Madras Railway Company on account of repairs to the sea-wall and —, reported to the Government of India.

7. The Superintending Engineer, II Circle, will expedite the disposal of the claim due to Contractor Kazim Ali Nackvi Saib, as instructed in G.O., No. 1567 W., dated 22nd June 1886, and thus eliminate the credit in the deposit accounts of the Sangam Project division.

8. Attention is drawn to the remarks of the Government of India contained in paragraph 1 of their resolution, with the view that care may be taken in future to restrict the transactions recorded in the miscellaneous advances and deposits accounts to items for which those accounts are strictly intended.

9. Ordered that the following reply be sent to the Government of India with reference to paragraph 5 of their resolution under review:—

(Here enter No. 1981 W., dated 10th August 1886.)

(True Extract.)

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

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

LETTER—to the Secretary to the Government of India, Public Works Department, dated Fort St. George, 10th August 1886, No. 1981.

I am directed to acknowledge the receipt of your resolution, No. 179 A.G., dated 16th June 1886, and, in reply, to forward, herewith, a copy of proceedings of this Government, No. 1147 R., dated 30th November 1885, in which the claim of Rs. 5,159-2-11 against the Madras Railway Company on account of repairs to the sea-wall and protection of shore at Beypore was proposed to be withdrawn should the Railway Company accept the debit of Rs. 12,991-6-3 for work done by them. The Company's reply is awaited, and, when received, the result will be duly communicated.

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

Exd. E. Fernandez.
Spare Copies

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper:—

From the Consulting Engineer for Railways, dated Madras, 23rd November 1885, No. 349.

From the Acting Agent and Manager, Madras Railway Company, to the Consulting Engineer for Railways, dated Madras, 21st November 1885, No. 801.

In continuation of my letter of the 10th of August last, No. 567, I have the honor to forward, herewith, a printed copy of a letter addressed to me by the Secretary to the Board of Directors of this company, No. 752, dated London, the 23rd of October 1885, in which the grounds are stated upon which the Directors are of opinion that the Railway Company should not be required to defray the cost of the protective works rendered necessary in consequence of the encroachment of the sea at Beypore.

I request the favor of your submitting this letter to His Excellency the Governor in Council and communicating to me in due course the decision arrived at for transmission to the Board of Directors.

Submitted for the consideration and orders of Government.

ORDER—dated 30th November 1885, No. 1147 R., Public Works.

His Excellency the Governor in Council is of opinion that the decision in this matter must be governed by the replies to the two questions—

(1) Would any money have been spent by Government had there been no railway?

(2) Has the total sum spent been increased in consequence of the Railway Company not commencing the work at an earlier date?

The first question must certainly be answered in the negative.

As regards the second question, no good grounds have been shown for supposing that the expenditure on protecting the foreshore would have been materially less had the work been commenced at an earlier date or carried out along a line more to seaward.

It has been stated that, owing to the erosion having reached a set of staff quarters, special measures, which might otherwise have been unnecessary, were adopted. In consideration of this fact, His Excellency would not be unwilling to permit the withdrawal of the claim now standing against the Railway Company for Rs. 5,159-2-11, the sum expended by the Public Works Department, on learning that the Railway Company are prepared to accept the debit of Rs. 12,991-6-3 for work done by them.

(True Extract.)

(Signed) C. J. SMITH, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
" Examiner, Guaranteed Railway Accounts.

Exd. A. Aubert.

Spare Copies

RAILWAY.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated November, 30th.

Recd. *Encl.*

G.O., 30th Nov. 1885, No. 1147 R.

NOVEMBER.

Protective Works at Beypore, Madras Railway

Orders on correspondence on the subject of the cost of — .

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Proceedings of the Government of India, Public Works Department (Account—General), dated 16th June 1886, No. 179 A.G.

Suspense Balances of the General Branch of the Public Works Department at close of the year 1884-85.

Read—the following:—

Note by Major A. G. BEGBIE, R.E., Officiating Accountant-General, Public Works Department, on the Suspense Balances of the General Branch of the Public Works Department at the close of the year 1884-85.

In my predecessor's note on the suspense balances of the Irrigation Branch, a report was promised on the suspense outlay standing under the other budget heads. The present review deals with the expenditure heads 45 and 46,* viz., Military Works, and Civil Buildings, Roads and Services; and it takes into account the Debt suspense balances upon the books of the General Branch. The review of the Railway suspense balances has been submitted under No. 294 R., dated 20th March 1886.

2. The amount involved is—

	RS.
Charges	36,96,753
Receipts	11,89,581
Total ...	48,86,334

as shown in the following general abstract in comparison with the balances at the 31st March 1884:—

—		Imperial.	Provincial.	Local.	Total.
		RS.	RS.	RS.	RS.
Suspense Outlay affecting Budget Grant.					
Stock purchases and sales—					
Balance on 1st April 1884 ...	Dr. ...	15,151	21,664	...	36,815
	Cr. ...	3,347	56,919	...	60,266
		10,126	52,952	...	63,078
„ „ 1885 ...	Dr. ...	16,498	53,694	...	70,192
	Cr. ...				
Increase or decrease ...	Dr. ...	— 5,025	+ 31,288	...	+ 26,263
	Cr. ...	+ 13,151	— 3,225	...	+ 9,926
Net increase or decrease		— 18,176	+ 34,513	...	+ 16,337
Stock—					
Balance on 1st April 1884		16,56,297	19,26,891	...	35,83,188
„ „ 1885		14,86,107	19,01,048	...	33,87,155
Decrease ...		— 1,70,190	— 25,843	...	— 1,96,033

* In new classification heads 44 and 45—Military and Civil Works.

—	Imperial.	Provincial.	Local.	Total.
	RS.	RS.	RS.	RS.
Suspense Outlay affecting Budget Grant—cont.				
Miscellaneous advances—				
Balance on 1st April 1884	71,749	2,48,227	7,142	3,27,118
„ „ 1885	57,599	2,48,855	5,035	*3,11,489
Increase or decrease ...	—14,150	+628	—2,107	—15,629
London invoices—				
Balance on 1st April 1884	—7,884	+13,177	...	+5,293
„ „ 1885	—8,392	+6,341	...	—2,051
Decrease ...	—508	—6,836	...	—7,344
London stores—				
Balance on 1st April 1884	49,455	50,869	...	+1,00,324
„ „ 1885	903	6,371	...	7,274
Decrease ...	—48,552	—44,498	...	—93,050
Total—				
Balance on 1st April 1884	17,81,421	22,03,909	7,142	39,92,472
„ „ 1885	15,29,845	21,61,873	5,035	36,96,753
Decrease ..	—2,51,576	—42,036	—2,107	—2,95,719
Suspense Account shown under Debt in the Finance Account.				
Deposits—				
Balance on 1st April 1884	5,08,550	6,14,470	55,688	11,78,708
„ „ 1885	2,74,290	7,82,459	55,788	†11,12,537
Increase or decrease ...	—2,34,260	+1,67,989	+100	—66,171
Tuccavee advances—				
Balance on 1st April 1884	...	1,35,834	...	1,35,834
„ „ 1885	...	4,776	...	4,776
Decrease ...	...	—1,31,058	...	—1,31,058
Civil Engineers' Provident Fund—				
Balance on 1st April 1884	...	...	...	...
„ „ 1885	72,268	...	...	72,268
Increase ...	72,268	...	...	72,268
Total—				
Balance on 1st April 1884	5,08,550	7,50,304	55,688	13,14,542
„ „ 1885	3,46,558	7,87,235	55,788	11,89,581
Increase or decrease ...	—1,61,992	+36,931	+100	—1,24,961

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

† Excludes Rs. 15,961 borne on Accountant-General's auxiliary books.

3. These figures are distributed among provinces in the manner shown in the two following tables.

IMPERIAL.

—	COORG.	BOMBAY.	SIMLA IMPERIAL CIRCLE.	MILITARY WORKS DEPARTMENT.	CENTRAL INDIA.		RAJPUTANA.		CENTRAL PROVINCES.	HYDERABAD.	Total.
	Civil Buildings, Roads and Services.	Military Works.	Civil Buildings, Roads and Services.	Military Works.	Civil Buildings, Roads and Services.	Military Works.	Civil Buildings, Roads and Services.	Military Works.	Military Works.	Military Works.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Suspense Outlay charged off to Grant in Finance Accounts.											
Stock purchases and sales—											
Balance on 1st April 1884 .. Dr. ..	74	..	4,359	9,205	..	1,087	..	193	..	233	15,151
.. Cr. ..	..	..	764	1,793	..	25	..	6	..	759	3,347
„ 1885 .. Dr. ..	12	..	1,532	6,591	..	460	..	303	..	139	10,126
.. Cr. ..	..	..	9,838	5,999	..	..	..	90	..	79	16,498
Increase or decrease .. Dr. ..	—62	..	—2,827	—2,614	..	—1,087	..	—110	..	—94	—5,025
.. Cr. ..	..	..	+9,074	+4,206	..	+435	..	+84	..	+680	+13,151
Net increase or decrease ..	—62	..	—11,901	—6,820	..	—1,522	..	—26	..	—686	—18,176
Stock—											
Balance on 1st April 1884 ..	4,976	..	1,02,185	12,65,138	..	78,212	..	35,610	..	13,092	16,56,297
„ 1885 ..	4,904	..	77,788	11,67,754	..	60,105	..	25,004	..	12,621	14,86,107
Increase or decrease ..	—72	..	—24,397	—97,384	..	—28,107	..	—10,606	—17,78	—471	—1,70,190
Miscellaneous advances—											
Balance on 1st April 1884 ..	1,488	..	17,653	38,503	..	4,549	..	208	..	1,698	71,749
„ 1885 ..	128	..	12,566	30,821	..	1,723	..	763	..	2,946	57,599
Increase or decrease ..	—1,360	..	—5,088	—7,682	..	—2,826	..	—971	..	+1,248	—14,150
London invoices—											
Balance on 1st April 1884 ..	..	..	..	—7,884	..	..	..	..	..	..	—7,884
„ 1885 ..	..	..	..	—7,459	..	..	..	..	..	..	—8,392
Increase or decrease ..	..	..	..	+395	..	..	..	..	..	..	—508
London stores—											
Balance on 1st April 1884 ..	..	..	..	49,068	..	387	..	..	..	..	49,455
„ 1885 ..	..	..	..	..	..	..	..	..	..	..	903
Increase or decrease ..	..	..	..	—49,068	..	—387	..	..	..	..	—48,552

IMPERIAL—*cont.*

—	COORG.	BOMBAY.	SIMLA IMPERIAL CIRCLE.	MILITARY WORKS DEPARTMENT.	RAJPUTANA.		CENTRAL PROVINCES.	HYDERABAD.	TOTAL.
	Civil Buildings, Roads and Services.	Military Works.	Civil Buildings, Roads and Services.	Military Works.	Civil Buildings, Roads and Services.	Military Works.	Military Works.	Military Works.	
Suspense Outlay charged off to Grant in Finance Accounts—cont.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total—									
Balance on 1st April 1884	6,538	67,242	1,23,433	13,52,237	2,254	36,005	89,868	14,264	17,81,421
,, ,, 1885	5,044	55,217	82,047	11,91,678	2,254	24,454	72,079	15,627	15,29,845
Increase or decrease ..	— 1,494	—12,025	—41,386	—1,60,559	..	—11,551	—17,789	+ 1,363	— 2,51,576
Suspense Accounts shown under Debt in Finance Accounts.									
Deposits—									
Balance on 1st April 1884	83	..	12,504	78,449	..	65,980	..	61,195	5,08,550
,, ,, 1885	3	..	8,883	86,063	..	* 58,344	..	3,970	2,74,290
Increase or decrease ..	— 80	..	— 3,621	+ 7,614	..	— 7,636	..	—57,225	— 2,34,260
Civil Engineers' Provident Fund.									
Balance on 1st April 1884	..	..	..	..	..	..	..	..	72,268
,, ,, 1885	..	..	..	72,268	..	..	..	..	72,268
Increase ..	..	..	..	72,268	..	..	..	..	72,268
Total balance on 1st April 1884 ..	83	..	12,504	78,449	..	65,980	..	61,195	5,08,550
,, 1885 ..	3	..	8,883	1,58,331	..	58,344	..	3,970	3,46,538
Increase or decrease ..	— 80	..	— 3,621	+79,882	..	— 7,636	..	—57,225	— 1,61,992

* Includes amounts in Jodhpur Railway Division and Examiner's books.

PROVINCIAL AND LOCAL.

—	Madras, Provincial.	Bombay, Provincial.	Punjab, Provincial.	N.-W.P. and Oudh.		Assam, Provincial.	Central Provinces, Provincial.	Bengal, Provincial.	Burma, Provincial.	Total.
				Provincial	Local.					
Suspense Outlay charged off to Grant in the Finance Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stock purchases and sales—										
Balance on 1st April 1884. { Dr.	3,278	4	1,414	7,992	..	3,146	1,002	3,582	1,246	21,664
Balance on 1st April 1884. { Cr.	1,605	..	6	16,187	..	2,886	945	35,014	276	56,919
Balance on 1st April 1885. { Dr.	13,290	..	12	75	..	2,139	774	36,564	98	52,952
Balance on 1st April 1885. { Cr.	38	..	..	36,896	..	4,521	1,899	10,340	..	53,694
Increase or decrease. { Dr.	+10,012	— 4	— 1,402	— 7,917	..	— 1,907	— 228	+ 32,982	— 1,148	+31,288
Increase or decrease. { Cr.	— 1,567	..	— 6	+20,709	..	+ 1,635	+ 954	— 24,674	— 276	— 3,225
Net increase or decrease ..	+11,579	— 4	— 1,396	—28,626	..	— 2,642	— 1,182	+ 57,656	— 872	+34,513
Stock—										
Balance on 1st April 1884.	5,42,080	21,652	88,893	38,368	..	1,30,412	46,545	9,27,214	1,31,727	19,26,891
,, ,, 1885.	5,70,941	9,314	92,958	38,697	..	79,280	45,918	9,37,753	1,26,187	19,01,048
Increase or decrease ..	+28,861	— 12,338	+ 4,065	+ 329	..	— 51,132	— 627	+ 10,539	— 5,540	— 25,843
Miscellaneous advances—										
Balance on 1st April 1884.	40,479	8,943	14,614	26,634	7,142	25,850	2,170	1,13,072	16,465	2,55,369
,, ,, 1885.	44,523	10,020	10,605	18,519	5,035	27,602	5,152	1,20,257	12,177	2,53,890
Increase or decrease ..	+ 4,044	+ 1,077	— 4,009	— 8,115	— 2,107	+ 1,752	+ 2,982	+ 7,185	— 4,288	— 1,479
London invoices—										
Balance on 1st April 1884.	13,964	5	..	— 792	..	..	..	..	..	13,177
,, ,, 1885.	3,151	2,955	..	235	..	..	..	..	..	6,341
Increase or decrease ..	— 10,813	+ 2,950	..	+ 1,027	..	..	..	..	..	— 6,836
London stores—										
Balance on 1st April 1884.	7,100	1	..	43,768	..	..	..	..	..	50,869
,, ,, 1885.	4,297	2,125	..	— 51	..	..	..	..	..	6,371
Increase or decrease ..	— 2,803	+ 2,124	..	—43,819	..	..	..	..	..	—44,498
Total—										
Balance on 1st April 1884.	6,05,296	30,605	1,04,915	99,783	7,142	1,56,522	48,772	10,08,854	1,49,162	22,11,051
,, ,, 1885.	6,36,164	24,414	1,03,575	20,579	5,035	1,04,500	49,945	10,84,234	1,38,462	21,66,908
Increase or decrease ..	+30,868	— 6,191	— 1,340	—79,204	— 2,107	—52,022	+ 1,173	+ 75,380	— 10,700	— 44,143
Suspense Accounts shown under Debt in the Finance Accounts.										
Deposits—										
Balance on 1st April 1884.	2,27,482	1,71,846	17,998	1,08,595	55,688	10,807	19,098	— 26,448	85,092	6,70,158
,, ,, 1885.	2,06,646	2,24,218	27,457	1,21,543	55,788	7,720	10,304	63,110	1,21,461	8,38,247
Increase or decrease ..	— 20,836	+ 52,372	+ 9,459	+12,948	+ 100	— 3,087	— 8,794	+ 89,558	+36,369	+ 1,68,089
Tuccavee advances—										
Balance on 1st April 1884.	..	..	..	..	..	..	..	1,35,834	..	1,35,834
,, ,, 1885.	..	..	..	..	..	..	..	4,776	..	4,776
Increase or decrease ..	..	..	..	..	..	..	..	— 1,31,058	..	— 1,31,058
Total—										
Balance on 1st April 1884.	2,27,482	1,71,846	17,998	1,08,595	55,688	10,807	19,098	1,09,386	85,092	8,05,992
,, ,, 1885.	2,06,646	2,24,218	27,457	1,21,543	55,788	7,720	10,304	67,886	1,21,461	8,43,023
Increase or decrease ..	— 20,836	+ 52,372	+ 9,459	+12,948	+ 100	— 3,087	— 8,794	— 41,500	+ 36,369	+ 37,031

STOCK PURCHASES AND SALES.

4. This head of account, which practically comprises two accounts, one of liabilities to tradesmen for articles received but not paid for, the other of claims for

stores sold not realised, closes with a net credit balance of Rs. 7,114, arrived at thus:—

	RS.
Total Cr. Balances	70,192
„ Dr. „	63,078
Net credit ...	7,114

The Cr. balance has been chiefly contributed by the North-Western Provinces and Oudh, Assam, Bengal, the Simla Imperial Circle, and the Military Works Department; the Dr. balance by Madras, Bengal, and the Military Works Department.

5. The only item held in the credit balance which requires notice is a sum of Rs. 36,896 in the North-Western Provinces and Oudh. It represents credits raised in favor of the Civil Department for supplies from the Jail and Forest Departments. The items will disappear as they occur in the Exchange Accounts. It is necessary to bring them upon the Public Works books in anticipation, because the works have to be charged when the labor or materials are used upon them.

6. The following exceptional items are included in the debtor balance:—

No. of item.	Province.	Particulars.	Amount.
			RS.
1	Madras	Value of stores sent for sale to England	2,311
2	Do.	Do. of a circular dividing machine transferred to the Mathematical Instrument Depôt, Calcutta ...	5,145
3	Bengal	Do. of materials supplied to Port Commissioners, Calcutta	33,665
4	Assam	Advances to contractors for stock—outstanding for more than a year	213
5	Do.	Amount due by the Forest Department—outstanding for more than a year	520
6	Central India ...	Stock supplied in November 1882 for making up furniture for private use	274

7. All the above items are reported to represent good assets of Government with the exception of the item of Rs. 213 in Assam; a portion of it has since been written off, and the balance is likely to have to be dealt with in the same way. Of the sum of Rs. 520 standing at the debit of the Forest Department, a part has since been adjusted, but it is reported that there is some dispute on the subject between the Executive Engineer and the Forest Officer, and that the matter is under investigation. Attention was drawn by the Government of India in the resolution on the previous year's suspense balances to the old outstandings in Central India; the Examiner states that they will most probably be adjusted in the accounts of 1885-86.

8. Item 1 represents the value of certain circular saws which were sent under the orders of the Government of Madras to the India Office Store Department for sale; some of them have since been disposed of. The circular dividing machine referred to in item 2 was transferred to the Mathematical Instrument Depôt, Calcutta, in accordance with the orders of the Madras Government; the adjustment of its value is deferred pending the result of a reference believed to be made on the subject by the Accountant-General, Madras, to the Comptroller, India Treasuries. The comparatively large unadjusted liability in Bengal against the Port Commissioners has not been explained, but it is believed to be due to the projected loan not having been raised by that body during 1884-85.

9. All other items in this account are, generally speaking, current.

STOCK.

10. The transactions of the year show a decrease in stock of Rs. 19,6,033. The principal Provinces in which the decreases have occurred are Bombay, Assam, Central India, Rajputana, Central Provinces, the Simla Imperial Circle, and the Military Works Department.

11. In Bombay the decrease amounted to Rs. 27,652; the remaining balances are also being gradually worked off under orders of Government. The reduction in stock of Rs. 51,132 in Assam is mainly in connection with manufacture in the Khasia and Jaintia Hills division. The write-off of Rs. 8,647 (value of certain girders) sanctioned in Government of India, Military Department, No. 41 M.W., of 11th January 1884, has, in a great measure, caused the reduction in stock of Rs. 10,606 in Rajputana. In Central India there have been increases in stock in the Indore and Gwalior divisions to the extent of Rs. 20,377 and Rs. 3,597, respectively. In the former case, the increase is due to certain stock received in transfer from the Mhow division with the Indore sub-division; in the latter the increase is chiefly made up of the value of materials brought into stock in June 1884 from the site of a work—"Re-roofing Gwalior Residency." In the case of the Simla Imperial Circle, the reduction in stock to the extent of Rs. 24,397 is the result of a large number of works having been completed in the course of the year. The reduction of Rs. 97,384 in the Military Works Department has occurred chiefly under the sub-heads Small Stores, Building Materials, and Timber. In Madras there has been an increase of stock to the extent of Rs. 28,861, which is chiefly due to large increases in the Eastern Godávari and Consulting Architect divisions under Manufacture, Land and Kilns. The decrease in Central Provinces is explained in paragraph 16.

12. The value of reserve stock has been kept within the sanctioned limit in all Provinces except Madras, Bengal, and Burma. The table in the margin shows the excess over sanctioned limit in the case of these Provinces. The principal excesses in the case of Madras are in the Presidency Stores, Eastern Godávari, and Nílgiri divisions. In the Presidency Stores division the excess has amounted to Rs. 1,53,638. The Government of Madras has called upon the Superintending Engineer for a report as to the possibilities of reducing this stock. The excess of Rs. 47,865 over the reserve limit in the Eastern Godávari division is due to the system of not fixing reserve limits under the sub-heads Manufacture, Land, Kilns, and Tramways, but the Madras Government has called for a report on the subject. As regards the Nílgiri division, the reserve limit has been exceeded by Rs. 17,490, and the Government has the advisability of raising the reserve limit to cover the value of stock under all sub-heads in contemplation.

—	Reserve stock.	Sanctioned limit.	Excess.
	RS.	RS.	RS.
Burma ...	69,935	44,000	25,935
Madras ...	5,70,941	3,69,333	2,01,608
Bengal ...	5,62,703	4,90,000	72,703

13. In Bengal the excess over reserve limit has occurred in the following divisions:—

Akra.	Julpigoree.
Second Calcutta.	Dacca.

In the case of the Akra division the excess is chiefly due to the anticipated sale of bricks, to the extent of Rs. 2,07,000, to the Port Commissioners for the Kidderpore dock works, not having been effected in consequence of delay in starting the works. The excess in the Second Calcutta division is on account of stores of the Tolly's Nullah sub-division, while that in the Julpigoree division has been caused by transfer to stock of materials at site of completed works. The stock of the Dacca division has been reduced during 1885-86 to within the reserve limit. In Central India the value of reserve stock has, on the whole, been kept within the sanctioned limit: but in the case of the Indore division the reserve stock has exceeded the sanctioned limit by Rs. 12,182. This is explained to be due to stock received in transfer from the Mhow division with the Indore sub-division; the sanction of the Superintending Engineer was to be applied for to increase the reserve limit of the division. No explanation has been afforded of the excess of Rs. 25,935 in Burma. It occurred in the Rangoon, Tavoy, and Thayetmyo divisions.

14. Stock was verified generally during the year in the different Provinces; and, generally speaking, the book rates are reported to compare favorably with those prevailing in the market.

15. The priced registers of articles in hand were duly agreed at end of March 1885 with the balance at debit of stock. It has not been generally stated, however, whether this was also done at the close of the first half of the year, viz., 30th September; this information should invariably be supplied in future.

16. In paragraph 10 of last year's note it was mentioned that there was a large quantity of corrugated iron sheets in the Central Provinces, which there was a prospect of utilising on the Nagpur and Chhattisgarh line. The Examiner states that during the year under review a portion was taken over by the Railway, but the proceeds fell far short of the value at which these sheets were borne on stock; the Executive Engineer has increased the stock rates of those still on hand to cover this deficit, and orders were to be applied for to adjust the difference between their book and market values by debiting the works for which this stock was originally purchased, in accordance with Public Works Department circular No. 51 of 1877 and Public Works Department Code, chapter XIII, paragraph 39, as modified by Standing Order No. 24 of 1882.

MATERIALS AT SITE.

17. The table given in the margin shows the value of materials at site of works. As regards the method of accounting for these materials, reference is invited to paragraph 13 of the note on the suspense balances of the Irrigation Branch.

—	Balance on 1st April 1884.	Balance on 1st April 1885.	Increase or decrease.
	RS.	RS.	RS.
Madras	7,17,148	7,94,899	+ 77,751
Bombay	2,91,336	3,93,588	+ 1,02,252
Bengal	5,20,468	3,13,628	— 2,06,840
North-Western Provinces and Oudh ..	1,72,932	1,68,205	— 4,727
Punjab	1,92,424	1,69,324	— 23,100
Central Provinces ..	78,400	74,022	— 4,378
Assam	34,987	57,561	+ 22,574
Burma	1,80,698	1,28,465	— 52,233
Central India	17,824	53,073	+ 35,249
Coorg	38,554	38,705	+ 151
Hyderabad	3,723	7,326	+ 3,603
Rajputana	13,246	4,261	— 8,985
Military Works ..	4,29,324	3,32,249	— 97,075
Simla Imperial Circle ..	95,521	79,773	— 15,748
Total ..	27,86,585	26,15,079	— 1,71,506

18. In the case of the Punjab, Assam, and Burmah it has not been stated whether a count of the materials has been made. In Madras and the Central Provinces, with a few small exceptions, the balances have been verified and the rates found satisfactory. In the case of Rajputana it is stated that the Local Government has accepted an offer made by the Principal, Mayo College, for the materials at site of the main building, and the money is expected to be realised during the current year.

MISCELLANEOUS ADVANCES.

19. The balance of this account, as entered in the general abstract on page 1, shows a decrease of Rs. 15,629, which consists for the most part of the difference between decreases in the Punjab, North-Western Provinces and Oudh, Burma, Simla Imperial Circle, and Military Works Department, and increases in Madras, Bengal, Central Provinces, and Bombay. In no case has the decrease or increase been so large as to call for special remark.

20. The exceptional items appearing in the balance are detailed below:—

Items.	Province.	Particulars.	Amount.
			RS.
1	Rajputana	Repairs to private furniture	139
2	Bombay	Expenditure on certain cantonment roads at Kholapur debited here pending re-adjustment	2,110
3	Do.	Work done in workshops for private parties and other departments	370

Items.	Province.	Particulars.	Amount.
			RS.
4	Military Works ...	Expenditure on cantonment fund roads in excess of the contributions received	549
5	Do. ...	Value of furniture supplied to the office of Inspector-General, Military Works	302
6	Simla Imperial Circle.	Value of work done for contractors	1,757
7	Do. do. ...	Cost of furniture made up for different departments ...	8,290
8	Assam	Balance unadjusted under the imported labor account ...	14,654
9	Do.	Advances to work-people	— 130
10	Burma	Paid on account of private parcels	311
11	North-Western Provinces and Oudh.	Advance of salary of Thomason College establishment ...	2,564
12	Do. do. ...	Amount of excess expenditure in Saharunpore district on collection of metal on first-class road	1,718
13	Punjab	Paid for filling ice pits at "Barnes Court," Simla, for His Honor the Lieutenant-Governor	234
14	Bengal	Amount due by the Darjeeling municipality on account of expenditure on water works	3,831
15	Do.	Amount outstanding under arrear adjustment account ...	88,152
16	Madras	Cost of cash chests supplied to the Mysore State Railway.	3,047
17	Central India ...	Royalty paid in May 1883 for lime	177
18	Do. ...	Making up furniture in December 1881 for private use.	429
19	Madras	Wages of punt crews in the Eastern Godávari division recoverable from their earnings	4,023
20	Do.	Portion likely to prove irrecoverable from advance to bricklayers	83
21	Do.	Advance to Superintendent, Central Jail, Coimbatore, for constructing a prison	673
22	Do.	Repairs to the sea-wall and protection of the shore at Beypore	5,159

21. From the nature of some of the transactions noted above, it would appear that the principle is not recognised in some provinces, that Government objects, as a rule, to undertake any work for private individuals or for funds of a public nature not included in the financial estimates and accounts of the Empire, unless the money for the purpose is supplied either wholly in advance or in instalments according to requirements. It is hoped, however, that the prominence which has recently been given to this subject by the issue of revised rules * for the regulation of expenditure on works of this class will have the desired effect of freeing this suspense account from the liability to such debits. In the case of work done for other Government departments, the charges should be adjusted monthly in transfer.

* Public Works Department circular No. 13 of 1885.

22. Expenditure incurred for a known service should never find a place in this account. This remark has reference to items 5, 7, 11, 12, and probably to others.

23. Nos. 14 to 18 are items of old standing. The sum due by the Darjeeling municipality was not adjusted in consequence of the levy of water-rates not having been introduced into Darjeeling, while the adjustment of the item of Rs. 88,152 in the arrear adjustment account is held over pending orders. The matter is under investigation in my office. In the case of item 16 it may be noted that adjustment was deferred pending orders of the Comptroller-General. The old outstandings in Central India (items 17 and 18) were noticed in paragraph 13 of last year's note. In respect to the first item the Examiner states that a reference has been made to the Indore Durbar, and a part of the outlay has been recovered. The second item is still under reference, and will probably be adjusted during the current year. The sum outstanding in Madras under wages of work-people (item 19) has been brought to the notice of the Local Government by the Examiner with the suggestion that it would be advisable to adjust this balance annually. The sum of Rs. 83 likely to prove irrecoverable from an advance made in Madras to bricklayers has been due to

the men absconding; and the amount will have to be written off to debit of works. The advance of Rs. 673 required by a Civil officer for a work (item 21) should not have been given by debit to this account, but supplied in the manner described in Public Works Department Code, chapter XIV, paragraph 107. Item 22 represents a liability of the Madras Railway Company. The Directors claimed immunity from the charge, but the Government presses the liability. A report is desirable as to the present position of the matter, and might be called for from the Madras Government.

24. In Assam the balance outstanding under the imported labor account showed an increase of Rs. 6,665 over the balance of the previous year due to the transfer to Provincial during 1885-86 of the suspense balances in the local fund suspense accounts. It is explained, however, that this balance, which stood at Rs. 14,654 at the end of the year, will be cleared off during the current year under arrangements made for charging the works on which presumably the labor was utilised. The credit balance of Rs. 130 (item 9) has been caused by the debits to works on account of value of labor being in advance of the payments of the laborers' wages. It was incorrect to credit this head and debit work with charges that had not been disbursed. The liability should have been shown in the accounts of the individual works as due for labor. No explanation has been furnished of the payment of Rs 311 made in Burma from Government funds on private accounts. In the North-Western Provinces and Oudh no reason has been given for advancing the salary, amounting to Rs. 2,564, of the Thomason College establishment, and holding the amount at the debit of this account. This appears to have been against rule and explanation seems desirable. If the amount shown as item 12 was ordinary objectionable expenditure, it should, under the normal procedure of this department, have been allowed to remain at the debit of the work, and been borne on the objectionable registers and returns until remedied; if it be recoverable it is rightly included here, but should not have been incurred, *vide* paragraph 21.

25. With the exception of the items mentioned above, the state of this suspense account is, generally speaking, in a healthy condition. The advances to members of the department are covered by sanctions, and are in course of recovery by monthly instalments. It may be noted that debits on account of personal advances will be comparatively few in future under the operation of Public Works Department circular No. III of 1885, which restricts the conditions under which advances may be made. Items of a miscellaneous nature, such as retrenchments, errors, &c., are carefully watched, with a view to their earliest possible removal from this suspense head.

LONDON INVOICES.

26. The balance of this account shows a decrease of Rs. 7,344, and calls for no special remark. The items appear to be current and efficient.

LONDON STORES.

27. There is a decrease in this account of Rs. 93,050 which has occurred chiefly in the North-Western Provinces and Oudh and in the Military Works Department. The bulk of the amount outstanding at the end of the year was in Madras and it has since been adjusted.

DEBT SUSPENSE ACCOUNT.

28. The transactions under this head resulted in a net decrease of Rs. 1,24,961, viz.

	RS.
Deposits	— 66,171
Tuccavee advances	— 1,31,058
Civil Engineers' Provident Fund	+ 72,268
Net decrease	— 1,24,961

DEPOSITS.

29. Large decreases have occurred in Madras, Hyderabad, and Central India. In Bombay, North-Western Provinces and Oudh, Bengal, and Burma there have been large increases. The decrease in Madras occurred under the heads Deposits of Contractors and Contributions for Works, while that in Hyderabad was caused by the refund to the Berars of Rs. 60,000 held under "Deposit" in 1883-84 on account of the value of stores from England for the Berar water-supply projects. The reduction in Central India occurred under the head of Contributions for Works. The increase in the North-Western Provinces and Oudh was caused by further deposits by contractors, while those in Bombay and Bengal are attributed to the receipt of contributions for works to be put in hand hereafter. The items of importance in Bengal are—

	RS.
1. Contribution for a hostel for female students, Medical College ...	1,50,000
2. Contribution for Baraset school	4,127
3. Soorjagunge drainage works	4,976

The increase in Burma is mainly due to securities received from contractors for large works in the Rangoon division.

30. The following items of an unusual nature appear in this account:—

No. of item.	Province.	Particulars.	Amount.
			RS.
1	North-Western Provinces and Oudh.	Amount at credit of Press, Book Depôt, and College Mess accounts	59,454
2	Do. do. ...	Pay of Mehilal, draftsman	21
3	Do. do. ...	Unclaimed wages of laborers	11
4	Do. do. ...	Amount due to contractors for work done ..	5,988
5	Madras	Old differences outstanding in Civil exchange accounts	1,36,440
6	Do.	Due to Kadim Ali Nackvi Saib for work ...	3,188
7	Hyderabad	Payments for demarcation and survey of land (arrear adjustment account)	— 540
8	Rajputana	Recovery by the Agent, Governor-General, Rajputana, from the Rajputana-Malwa Railway, to be expended on certain public works ...	12,000
9	Central India ...	Purbeolall, sub-overseer's pay for October 1884 and travelling allowance for August and September 1884	58
10	Military Works Department.	Received from the District Judge, Peshawar, in satisfaction of a decree in the case of Secretary of State *versus* F. Robinson	1,396
11	Bengal	Expenditure on Barrakur Iron Works	— 1,25,733

31. *Items* 1, 2, *and* 9.—As regards the balance of Rs. 59,454 at credit of the Press, Book depôt, and College Mess, Rurki, it may be noted that the practice of passing these transactions through this account has hitherto been followed, but orders have recently been issued for the exclusion of the College Mess accounts, while the Local Government has taken the initiative towards keeping distinct and separate accounts of the Press and Book depôt. The matter is awaiting the result of a reference made to the Comptroller-General regarding the position of some old items, regarding which information is needed to effect a settlement of the question.* The procedure appears to obtain in this Province and in Central India of charging to establishment, by credit to deposits, sums on account of salaries, &c., remaining unpaid to employés of the department. The correct course is to debit the head Establishment only with actual payments and with amounts debited in transfer on account of similar payments out of the province. An account of the differences between audited and actual payments should be kept at the back of the establishment voucher.

* The information has since been received and the matter is now under disposal.

32. *Items* 3 *and* 4.—The credit in respect to unclaimed wages appears to indicate that the debits to work on account of wages of laborers are not based upon actual payments, but upon the amounts for which muster rolls are drawn up. This course should be discontinued in the North-Western Provinces and Oudh, as also the expedient of bringing to debit of grant by credit to deposits amounts remaining unpaid to contractors, &c., except as permitted in Public Works Department Code XIII-67. The proper course is to show such liabilities in the accounts of the individual works.

33. *Item* 5.—As explained in paragraph 17 of last year's note, this sum continues to be held at the credit of deposits pending instructions from the Comptroller-General.

34. *Item* 6.—This item of Rs. 3,188 is in dispute between the Executive Engineer and the contractor. The matter has been placed, it is stated, in the hands of the Government Solicitor.

35. *Item* 7.—This item is under investigation in my office, and its adjustment will probably be effected in the accounts of 1885-86.

36. *Item* 8.—The sum of Rs. 12,000 has been held for two years in the deposit account. The Examiner has asked the Local Administration for early orders on the subject.

37. *Item* 11.—The debit item of Rs. 1,25,733 appearing in this account is held there under the orders of the Bengal Government. The amount at debit at end of previous year was Rs. 1,61,895—*vide* paragraph 17 of last year's review. It is financially incorrect to charge any outlay paid by Government out of general funds to a deposit account. It should be debited to some grant.

38. There is a general tendency to utilise this suspense account as a receptacle for miscellaneous items of receipt. It should be borne in mind that credits to this head should ordinarily consist of contributions and *bonâ fide* deposits of subordinates and contractors, and that all other items should, as far as possible, be carried direct to the final head of credit.

TUCCAVEE ADVANCES.

39. The large reduction was the result of the relief afforded to this head by debit to Provincial Civil Buildings, Roads and Services of the balance of the unadjusted expenditure on the Calcutta International Exhibition.

CIVIL ENGINEER'S PROVIDENT FUND.

40. This fund was instituted by the Government of India in Public Works Department notification, No. 271, dated 5th November 1884. The yearly receipts and charges on account of the fund are cleared at the end of the year from the books of the various Examiners to those of the Examiner, Military Works, so that the sum of Rs. 72,268 appearing in this officer's accounts at end of 1884-85 represents the total net deposits made by contributors to the fund. The correctness of this balance is admitted by the Comptroller-General, who keeps the accounts of individual depositors.

41. The following table shows the cash balances in the hands of Civil officers at the end of the year :—

	Balance on 1st April 1884.	Balance on 1st April 1885.
	RS.	RS.
Bengal	69	192
Punjab	4,024	4,416
North-Western Provinces and Oudh ...	1	...
Central Provinces	1,550	...
Burma	126	3,375
Rajputana	937	199
Assam	...	841

MADRAS HARBOUR WORKS.

42. The following table shows the suspense balances for 1884-85, compared with the balances for 1883-84 :—

	On 1st April 1885.	On 1st April 1884.	Increase or decrease.
	RS.	RS.	RS.
Stock purchases and sales { Dr.	146	...	— 146
Stock purchases and sales { Cr.	...	203	+ 203
Stock	85,875	75,982	— 9,893
Miscellaneous advances	18	209	+ 191
London invoices	10	—659	— 669
London stores	2	9,725	+ 9,723

Under existing orders the whole of the outlay on the Madras Harbour Works is transferred monthly to the Civil Department for adjustment.

Resolution—

There has been a reduction generally in the amounts held under suspense at the end of the previous year; the balances at the close of the year under review seem to have been on the whole in a healthy condition, though it appears from paragraphs 21 and 38 of the Accountant-General's note that there is a tendency, in certain cases, to employ the miscellaneous advances and deposits accounts for a purpose for which they are not intended, and their use should therefore be restricted in future to such items as may be rightly included in them.

2. It is noticed from paragraph 12 that the value of reserve stock has been kept within the sanctioned limit in all provinces except Madras, Bengal, and Burma. The excess in Madras has already attracted the attention of the Government of that presidency, and has probably been since dealt with; that in Bengal seems to have been temporary only, and to have been caused by the anticipated sale of bricks to the Port Commissioners for the Kidderpore docks not having been effected in consequence of the delay in starting the works. It should be stated, however, how the present actual reserve stock in Bengal compares with the sanctioned reserve limit. No explanation has been furnished of the excess in Burma. If it has not since been cleared off, a report should be furnished as to the steps that have been taken in this direction.

3. The necessary verification of stock was effected generally during the year, and the book-rates were found to bear favorable comparison with the prevailing market rates.

With reference to paragraph 15, the Accountant-General should invariably be informed in future by Examiners whether at the end of each of the half-years ending 31st March and 30th September, there existed an agreement between the priced registers of articles in hand and the amount in balance at debit of stock.

4. A count of the materials at site of works was taken in most provinces; the balances were found correct and the rates satisfactory. In the case of the Punjab, Assam, and Burma, it has not been stated whether verification was carried out. If not done already, the necessary steps should be taken as early as possible.

5. With reference to paragraph 23, the Government of India would be glad to receive a report from the Government of Madras as to whether a satisfactory settlement has been arrived at in regard to the claim of Rs. 5,159 by Government against the Madras Railway Company on account of repairs to the sea-wall and protection of the shore at Beypore.

Order—

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, British Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India, Rajputana and Biluchistan.
The Inspector-General of Military Works.
The Superintendent of Works, Simla Imperial Circle.
The Accountant-General, Public Works Department.

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

(Signed) W. S. TREVOR, Col., R.E.,
Secretary to the Government of India.

Office note from the Examiner of Public Works Accounts, dated Madras, 9th July 1886, No. 263.

Your office note, No. 2340, dated 2nd July 1886.

I append below the following remarks on the items noticed by the Accountant-General, Public Works Department, in his review on his suspense balance for the year 1884-85.

Paragraph 6, *item* 1.—The value of the circular saws sent for sale to England was finally written off the books of this department in October 1885, with reference to G.Os., Nos. 2348 W. and 2580 W., dated 9th October and 11th November 1885, respectively.

Item No. 2.—The cost of the circular dividing machine has been adjusted in March 1886, but the incidental charges in connection with its transmission, such as freight, boat-hire, packing, &c., have not yet been settled. The Accountant-General, Madras, has again addressed the Comptroller, India Treasuries, on the subject, and it is hoped the adjustment will be effected in the supplemental accounts. The machine was supplied in July 1884, and the delay in adjustment, so far as this department is concerned, is due to the rule forbidding original debits or credits being raised in the Public Works accounts in connection with the Mathematical Instrument Department, Calcutta—*vide* Madras Code, paragraph 2435 (last clause), and Government of India Code, chapter XIV, section VI, notes B, C, and D (Standing Order, No. 74, of 12th May 1884) to paragraph 138.

Paragraph 12.—In the Presidency Stores division the value of tools and plant has been written off the stock books in 1885-86, but the balance at debit of stock is still in excess of the reserve limit sanctioned in G.O., No. 2270 W., dated 15th September 1884, as shown in margin.

Reserve limit, Rs. 1,50,000; balance on 31st March 1886, Rs. 2,04,057.

The stock in hand in this division at end of March 1885 was Rs. 3,03,719, and by writing off the value of tools and plant (Rs. 1,73,817) in 1885-86, the value at end of that year should have been well within the sanctioned reserve; but, as stated above, this is not the case and goes to show that, instead of a reduction being effected, there has really been an increase. In connection with these remarks please see my office note, No. 40, dated 13th April 1886, and G.O., No. 1186 W., dated 11th May 1886.

The reserve limit of stock for the Nílgiri division has since been raised to Rs. 33,000, *vide* G.O., No. 359 W., dated 10th February 1886, and the balance at end of March is within that amount.

Godávari Eastern division.—The Government, in the Irrigation Branch, has it under consideration to raise the reserve limit of stock for this division to cover the value of stock under all sub-heads including Stock Manufacture and Land, Kilns, &c.

Paragraph 20, *item No.* 16.—Orders of Comptroller-General still awaited.

Item No. 19.—This item has been adjusted from profits realised during 1885-86, but the Government, in the Irrigation Branch, has been addressed with a view to

instructions being issued to debit in future the charges in connection with the boat office account to tools and plant, as suggested by the Inspector of Public Works Accounts.

Item No. 20.—This has been finally written off to the debit of the Sangam anicut project with reference to G.O., No. 797 I., dated 16th September 1885.

Item No. 21.—A sum of Rs. 8 only remains unadjusted at end of 1885-86, and Executive Engineer promises early adjustment of this small balance. The miscellaneous advance account was in this case chosen as the most convenient and expedient method of recording the transaction in the first instance as explained to the Accountant-General, Public Works Department, in my reply to paragraph 134 of the report of the Inspector of Public Works Accounts on this office in January and February 1885. I quote below the reply *in extenso*—

"Such officers are also treated as imprest-holders, but it was not infrequently found that they sent in no accounts for months and it was considered expedient for better control by the audit office that their transactions should be shown under miscellaneous advances and be subject to monthly scrutiny in audit, when delays in accounting for expenditure, or absence of expenditure could at once be taken cognisance of."

I may here remark that this course is only adopted where Civil officers have the execution of a single work only in a division.

Item No. 22.—The Government will no doubt be in a position to deal with this item. This office has not been informed whether any satisfactory settlement in regard to the claim has yet been arrived at.

Paragraph 30, *item No.* 5.—As stated by the Accountant-General, Public Works Department, in his review, instructions from the Comptroller-General are awaited for the adjustment of these old differences.

Item No. 6.—Final orders in regard to the adjustment of this transaction have since issued in G.O., No. 1567 W., dated 22nd June 1886, and an early settlement may now be looked for.

ORDER—dated 10th August 1886, No. 1980 W., Public Works.

The resolution of the Government of India above recorded, and the note thereon by the Examiner of Public Works Accounts, will be communicated to the officers of the Public Works Department.

2. The Examiner of Public Works Accounts will, in communication with the Accountant-General, Madras, adopt measures for the early adjustment of the incidental charges in connection with the transmission, &c., of the circular dividing machine.

3. The excess noticed by the Examiner of Public Works Accounts in the reserve stock of the Presidency Stores division is due, it is understood, to the supply of timber which the General Superintendent was permitted to obtain from Pegu (*vide* G.O., No. 274 W., dated 1st February 1886). The Superintending Engineer, V Circle, will, however, arrange for the early removal of the surplus articles from the stock accounts of the division.

4. The Superintending Engineer, I Circle, will expedite the report called for in paragraph 1 of the note by the Chief Engineer for Irrigation printed with G.O., No. 467 I., dated 3rd July 1886, regarding the limit at which the reserve stock in the Godávari Eastern division should be fixed.

5. In G.O., No. 359 W., dated 10th February 1886, the limit of reserve stock in the Nílgiri division was fixed at Rs. 33,000 as a temporary measure. The balance at the end of March 1886 is reported to be within that limit.

6. The Examiner of Public Works Accounts will communicate with the officers concerned, and effect a speedy adjustment of the items still remaining at the debit of the miscellaneous advance accounts. The Consulting Engineer for Railways will, in reference to the concluding paragraph of G.O., No. 1147 R., dated 30th November 1885, ascertain and report whether the Railway Company are prepared to accept the debit of Rs. 12,991-6-3 referred to therein.

7. The Superintending Engineer, II Circle, will expedite the disposal of the claim due to Contractor Kazim Ali Nackvi Saib, as instructed in G.O., No. 1567 W., dated 22nd June 1886, and thus eliminate the credit in the deposit accounts of the Sangam Project division.

8. Attention is drawn to the remarks of the Government of India contained in paragraph 1 of their resolution, with the view that care may be taken in future to restrict the transactions recorded in the miscellaneous advances and deposits accounts to items for which those accounts are strictly intended.

9. Ordered that the following reply be sent to the Government of India with reference to paragraph 5 of their resolution under review :—

(Here enter No. 1981 W., dated 10th August 1886.)

(True Extract.)

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

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

LETTER—to the Secretary to the Government of India, Public Works Department, dated Fort St. George, 10th August 1886, No. 1981.

I am directed to acknowledge the receipt of your resolution, No. 179 A.G., dated 16th June 1886, and, in reply, to forward, herewith, a copy of proceedings of this Government, No. 1147 R., dated 30th November 1885, in which the claim of Rs. 5,159-2-11 against the Madras Railway Company on account of repairs to the sea-wall and protection of shore at Beypore was proposed to be withdrawn should the Railway Company accept the debit of Rs. 12,991-6-3 for work done by them. The Company's reply is awaited, and, when received, the result will be duly communicated.

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

Exd. E. Fernandez.
Spare Copies