(1) பக்கங்களின் எண்ணிக்கை 64.

(2) புதுக்கித் திருப்பிய நாள் 3 JUNE 89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் [illegible]

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

(64)

PWD துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	1529
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1589

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account.

READ—the following paper:—

Resolution of the Government of India Public Works Department (Account—General), dated Calcutta, 12th March 1889, No. 68 A.—G.

MADRAS.

FINANCE ACCOUNTS FOR 1887-88.

(*XXXII and 45—Civil Works.*)

Read—

The following note by Lieut.-Col. A. G. BEGBIE, R.E., Officiating Accountant-General, Public Works Department,—No. 197 G., dated 19th February 1889.

The revenue and expenditure of 1887-88, under the head Civil Works in Madras, are compared in the following abstract with the actuals of the previous year and the budget and revised estimates:—

Major heads.	Funds.	1886-87.	1887-88.		
		Actuals.	Budget estimate.	Revised estimate.	Actuals.
		Rs.	Rs.	Rs.	Rs.
REVENUE.					
XXXII—Civil Works.					
In charge of Departmental officers	Provincial	1,08,737	93,000	93,000	1,07,121
In charge of Civil officers	,,	3,617	5,000	14,000	20,813
Total ..	..	1,12,354	98,000	1,07,000	1,27,934
In charge of Departmental officers	Incorporated Local	4,379	6,000	5,000	5,261
In charge of Civil officers	,,	7,99,520	7,35,000	8,19,000	8,23,126
Total ..	..	8,03,899	7,41,000	8,25,000	8,28,387
Total Revenue ..	..	9,16,253	8,39,000	9,32,000	9,56,321
EXPENDITURE.					
45—Civil Works.					
In charge of Departmental officers ..	Imperial	43,390	33,600	28,700	22,214
In charge of Departmental officers	Provincial	21,76,954	17,07,000	19,12,008	19,42,590
Do. do.	,,	2,05,284	86,000	96,000	85,001
In charge of Civil officers					
Total ..	..	23,82,238	17,93,600	20,08,000	20,27,591
In charge of Departmental officers	Incorporated Local	1,03,643	2,68,000	2,12,000	2,15,766
In charge of Civil officers	,,	35,01,437	38,42,000	36,65,000	37,59,969
Total ..	..	36,08,080	41,10,000	38,77,000	39,75,735
Total Expenditure ..	..	60,33,708	59,36,500	59,13,700	60,25,540

REVENUE.

2. In comparison with that of the previous year, the total revenue from all sources shows an increase of Rs. 40,068, which is principally due to the receipt during 1887-88 of contributions for the construction of the Jubilee Ghât road and an improvement in the realisations on account of tolls and ferries. The differences between the actuals and the budget and revised estimates of Civil officers are attributable to the same causes.

The departmental revenue credited to Provincial is better than the budget and revised estimates, respectively; by Rs. 14,121, owing apparently to these estimates having been placed at too low a figure.

EXPENDITURE.

3. The total expenditure from all sources shows but a small divergence from that of 1886-87, but under the several funds there are considerable differences between the actuals of the two years. The expenditure from Imperial Funds has decreased by Rs. 21,176 owing principally to the completion during 1886-87 of the new Post office at Madras and to a larger number of works having been in progress during that year for the Telegraph department. The reduced outlay is also attributable to larger recoveries during 1887-88 on account of advances in England, by reason of which and the reduced outlay on works, there has been a considerable diminution in the charge for establishment to Imperial Funds.

4. The decrease of Rs. 2,34,364 in the departmental outlay of 1887-88 from Provincial Funds compared with that of 1886-87 is mainly the result of a considerable reduction in the cost of the construction establishment of the Province and a larger grant having been available during the earlier year for the improvement of the Ootacamund water-supply. The increase of Rs. 1,12,123 in the expenditure by departmental officers from Incorporated Local Funds is due chiefly to the progress of work on the Vaigai bridge at Madura, the expenditure on which, following the estimates, was greater than that of 1886-87 by Rs. 93,588.

5. The difference of Rs. 1,20,283 between the outlay of the two years by Civil officers from Provincial Funds occurs principally under Miscellaneous Public Improvements, and is apparently the result of a special grant made during 1886-87 to the Madras Municipality for sewage and drainage purposes. The grant available under Communications was also less than that of the previous year. The outlay by Civil officers from Incorporated Local Funds shows an enhancement of Rs. 2,55,532 in comparison with that of 1886-87, due probably to the expenditure in that year having fallen considerably below the average of the three previous years.

6. Compared with the budget estimate the expenditure from all sources shows an excess outlay of Rs. 89,040 occasioned by the sanction of additional grants from Provincial Funds, by reason of which the departmental revised estimate of expenditure was raised to Rs. 19,12,000. The excess of Rs. 30,590 in the actuals over that estimate occurs chiefly under Establishment, and is due to the percentage debits to Imperial Military and Civil Works and the Irrigation Branch having fallen short of the provision in the estimates of those services.

7. The Civil officers' actuals under Provincial approximate very closely to the budget estimate, but on the revised estimate there has been a lapse of Rs. 10,999, which is reported to be the result of the non-payment of a sum of Rs. 20,000 sanctioned as a grant-in-aid of the water-works scheme of the Madura Municipality and an excess of about Rs. 9,000 over the provision in the revised estimate for the agency works of the Vizagapatam district.

8. The expenditure by departmental officers from Incorporated Local Funds has fallen short of the budget estimate by Rs. 52,234, owing to an excessive grant having been passed under Tools and Plant, which, however, was considerably reduced by withdrawals made during the course of the year by the Government of Madras; the excess of Rs. 3,766 over the revised estimate is due to insufficient provision having been made for debits by Provincial Funds on account of Establishment.

9. The Civil officers' budget estimate of Incorporated Local outlay was framed for Rs. 38,42,000, but, on a consideration of the progress of expenditure during the

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previous year and the first eight months of 1887-88, the revised estimate was reduced to Rs. 36,65,000, against which outlay to the extent of Rs. 37,59,969 has been recorded. The excess expenditure of Rs. 94,969 is attributed to important works having been undertaken in the Kistna, Godávari and South Arcot districts, for which no provision was made in the estimate.

II.—COMPARISON OF OUTLAY BY DEPARTMENTAL HEADS.

10. The expenditure from Imperial Funds is exhibited below under departmental and service heads in comparison with the actuals of the previous year and the estimates of 1887-88:—

—	1886-87.	1887-88.		
	Actuals.	Budget estimate.	Revised estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.
Civil Buildings—				
Original works	30,487	16,000	12,100	12,856
Repairs	6,312	11,000	10,900	8,612
Total Works and Repairs ..	36,799	27,000	23,000	21,468
Establishment	6,224	6,200	5,300	430
Tools and plant	367	300	400	316
Grand Total ..	43,390	33,500	28,700	22,214

11. *Establishment.*—The charge of Rs. 430 to this head represents 23 per cent. upon the outlay (Rs. 21,108) by Public Works officers on works and repairs *minus* a sum of Rs. 4,425, representing recoveries on account of advances made to officers in England, which, in accordance with Public Works Department Code, Volume II, Chapter XIV, para. 156, is treated as a reduction of the charge to Imperial Funds for establishment.

12. The sum of Rs. 316 charged to Tools and Plant represents a debit by Provincial Funds, calculated at $1\frac{1}{2}$ per cent. on works and repairs outlay, *minus* a sum of Rs. 360 paid on account of land.

13. In the following table the outlay from Provincial Funds is shown under departmental and service heads in comparison with the estimates of the year and the actuals of 1886-87:—

—	1886-87.	1887-88.		
	Actuals.	Budget estimate.	Revised estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Original works—				
Civil Buildings	6,88,616	5,34,495	6,80,339	6,74,524
Communications	2,28,860	1,80,000	3,00,806	3,00,194
Miscellaneous Public Improvements ..	1,66,918	62,505	66,747	50,020
	10,84,394	7,77,000	10,47,892	10,24,738
Repairs—				
Civil buildings	1,71,903	1,60,000	1,66,400	1,72,404
Communications	90,388	59,500	82,869	85,827
Miscellaneous Public Improvements ..	10,545	10,500	14,729	15,169
	2,72,836	2,30,000	2,63,998	2,73,400
Total Works and Repairs ..	13,57,230	10,07,000	13,11,890	12,98,138
Establishment	7,34,048	6,50,000	5,46,000	5,83,106
Tools and Plant	39,904	39,462	43,572	50,220
Profit and Loss	11	..	..	217
Suspense	45,783	10,538	10,538	10,909
Total outlay by Departmental officers ..	21,76,954	17,07,000	19,12,000	19,42,590
Add—				
Outlay by Civil officers	2,05,284	86,000	96,000	85,001
Grand Total ..	23,82,238	17,93,000	20,08,000	20,27,591

14. *Original Works.*—The actuals under Civil Buildings and Communications approximate closely to the revised estimate. The lapse of Rs. 16,727 on the grant for Miscellaneous Public Improvements is due to (1) no expenditure having been incurred against the grant of Rs. 8,000 for improving the margin of the Ootacamund lake; (2) difficulties experienced in boring an experimental artesian well in the Kortalayar valley; (3) failure of contractors in laying pipes for the improvement of a portion of the Ootacamund water-supply; and (4) non-payment of bills for compensation for land taken up for an embankment to protect the town of Tirupápuliyur from floods.

15. *Repairs.*—The excess of Rs. 9,402 over the revised estimate occurs under the three service heads, and is apparently the result of inadequate grants to meet the requirements of the year. The excess expenditure is, however, more than covered by the lapse under Original works.

16. *Establishment.*—The whole of the Public Works Establishment in the Madras Presidency is in the first instance charged to Provincial, which is relieved by debits made to the other funds and services in accordance with the principle laid down in Public Works Department Code, Volume II, Chapter XV, para. 131. In addition to the ordinary percentage charges, the Irrigation Branch is debited with the cost of certain special establishment. The balance remaining after elimination of these percentage and special charges is taken as the debit to Provincial on account of establishment. The charge during the year under review amounted to Rs. 5,83,166, which sum represents 44·9 per cent. of the total outlay on works and repairs, against 54·1 per cent. for the previous year. The diminished percentage is attributable to the reduction of the cost of the construction establishment already referred to in paragraph 4 above.

17. In the following table, the total revenue and expenditure recorded under the several major heads, the accounts of which are audited by the Examiner, Public Works Accounts, Madras, are compared with the cost of the Accounts Establishment entertained for the purpose. From the figures below it appears that the cost of the Examiner's office represents 1·6 per cent. of the total revenue and expenditure audited :—

Funds and major heads.	Revenue.	Expenditure.	Total revenue and expenditure.	Cost of Accounts Establishment.	Percentage of Accounts Establishment to total revenue and expenditure audited.
	Rs.	Rs.	Rs.	Rs.	
Military works—Imperial (Madras)	26,973	5,28,310	5,55,283		
,, ,, (Coorg)	..	3,988	3,988		
,, Contributions (Madras)	..	3,726	3,726		
Civil Works—Imperial (Madras)	..	22,214	22,214		
,, ,, (Coorg)	6,809	1,18,408	1,25,217		
,, Provincial (Madras)	1,07,121	19,42,590	20,49,711		
,, Incorporated Local (Madras)	5,261	2,15,766	2,21,027		
,, ,, ,, (Coorg)	67	20,981	21,048		
,, Excluded Local (Madras)	..	87,293	87,293		
,, Contributions (Madras)	..	5,776	5,776		
,, ,, (Coorg)	..	276	276	1,36,754	1·6
Irrigation—Imperial	2,42,816	24,30,381	26,73,197		
,, Provincial	1,00,303	26,27,459	27,27,762		
,, Contributions	..	17,792	17,792		
Kadiri Extension Survey	..	6,847	6,847		
Pakal-Villupuram Survey	..	7,414	7,414		
Hindupur Extension Survey	..	1,190	1,190		
Registering statistics of road traffic for projected railways	..	8	8		
Total	4,89,350	80,40,419	85,29,769	1,36,754	1·6

18. The expenditure from Incorporated Local Funds is shown below under departmental and service heads in comparison with the actuals of 1886-87 and the estimates of the year.

	1886-87.	1887-88.		
	Actuals.	Budget estimate.	Revised estimate.	Actuals.
Incorporated Local.	Rs.	Rs.	Rs.	Rs.
Original works—	..	..	..	..
Civil buildings	45,345	1,30,760	1,33,756	1,33,599
Communications	635	..	..	909
Miscellaneous public improvements	..	..	..	..
	45,980	1,30,760	1,33,756	1,34,508
Repairs—	..	..	..	..
Civil buildings	20,351	23,768	24,746	23,709
Communications	516	..	..	..
Miscellaneous public improvements	..	..	..	..
	20,867	23,768	24,746	23,709
	66,847	1,54,528	1,58,502	1,58,217
Total works and repairs	36,423	47,487	47,534	55,469
Establishment	373	65,985	5,964	2,080
Tools and plant	1,03,643	2,68,000	2,12,000	2,15,766
	35,04,437	38,42,000	36,65,000	37,59,969
Total outlay by Departmental officers	36,08,080	41,10,000	38,77,000	39,75,735
Add outlay by Civil officers				
Grand Total				

19. The small excess of Rs. 752 over the revised estimate under Original works is due to no provision having been made for minor works—miscellaneous public improvements, on which outlay to the extent of Rs. 909 was incurred. The grant for repairs has been closely worked up to.

20. The debit of Rs. 55,469 on account of establishment is made by Provincial Funds, and represents 23 per cent. on works and repairs outlay (exclusive of a sum of Rs. 22,407 on which no charge is made) *plus* Rs. 24,233, the charge on account of the scrutiny of Local Fund estimates. The sum of Rs. 2,080, charged to Tools and Plant, also represents a debit by Provincial Funds at 1½ per cent. on works and repairs outlay (Rs. 1,35,810) in addition to a special charge of Rs. 45 on account of repairs to ferry boats.

21. *Excluded Local Funds.*—Against a revised estimate of Rs. 1,32,012, expenditure to the extent of Rs. 87,293 was incurred, principally on the construction of the Gopálpur pier. The charges for establishment and tools and plant, respectively, were made at the prescribed percentages of 23 and 1½ on work and repairs outlay, exclusive of a sum of Rs. 61,342, expended on imported stores for the Gopálpur pier.

22. In the Finance Accounts of Provincial Funds, expenditure amounting to Rs. 5,776 is recorded as incurred from contributions.

III.—SUBSIDIARY ACCOUNTS.

23. The details furnished in the Capital and Revenue Account of buildings received with the Finance Accounts under review do not admit of accurate financial results for the past year being reported; the necessary measures will be taken to ensure the correct preparation of the return for the current year.

IV.—SUSPENSE ACCOUNTS.

24. The following were the balances of the several suspense accounts at the close of the year; these are reported to have been audited in accordance with my Circular No. 14 of 1886.

	Dr.	Cr.
	Rs.	Rs.
Affecting charge to grant—	...	1,533
Stock purchases and sales	4,55,380	...
Stock	22,580	...
Workshop manufacture	35,666	...
Miscellaneous advances	...	1,546
London invoices	51	...
London stores	...	77,995
Debt balances—		
Deposits		

25. *Stock.*—In paragraph 26 of the note on the Finance Accounts for 1886-87, it was stated that, in the Presidency Stores division, there was a large quantity of surplus stores valued at Rs. 70,000, the disposal of which, at 30 per cent. below book value, had been authorised by the Government of Madras. At the close of 1887-88, there were still at debit of stock in this division surplus and unserviceable stores to the value of Rs. 65,130. The Examiner states that endeavours are being made to dispose of these stores; in consequence of their being held on the books, the stock balance of the division was considerably in excess of the sanctioned reserve limit. At the time of the submission of the Finance Accounts, the verification of the stock ledgers and returns of the Stores division was about to be undertaken by an accountant of the Examiner's office.

26. There was a discrepancy between the actual and the book balances under the sub-head "building materials" in the Eastern Kistna division, owing, it is reported, to apparent misappropriation of a large quantity of lime entrusted to a piece-worker for delivery by the Western Kistna division. This matter is stated to be under inquiry, and a suit will, if necessary, be instituted. A loss of Rs. 717 on stock manufacture, which had been reported by the Nílgiri division, is stated to be the subject of correspondence in view to adjustment during the current year

27. The closing stock balance of 1887-88 of the Dowlaishweram workshops was Rs. 17,482 in excess of the sanctioned limit of Rs. 50,000. A very heavy loss under the sub-head "timber" is said to be anticipated in this division, and in the materials at site in the Presidency Workshops division, owing to depreciation and to wastage and off-cuttings not having been charged off to jobs undertaken. The matter is said to be under investigation.

28. In several divisions, a complete verification of the materials at site of works had not been made; numerous discrepancies had been discovered which are stated to be under inquiry.

29. *Miscellaneous Advances.*—The items in this account which call for notice are quoted in the margin. Item 1 represents loss in the manufacture of stone, bricks, lime and soorkee which has been transferred to the Miscellaneous Advance Account pending the orders of Government as to its final adjustment. The second item will be adjusted in the accounts of the current year in accordance with the orders of the Government of Madras, No. 3124 W., dated 5th October last. The sum of Rs. 3,047 expended on cash chests is one of the items of the Arrear Adjustment Account; its final adjustment will be effected during the current year.

	Rs.
1. Loss on manufacture of stock in the Godávari Eastern division ...	3,502
2. Cost of repairing the sea-wall and protecting the shore at Beypore from the action of the sea ...	5,159
3. Value of cash chests supplied to the Secretary to the Chief Commissioner, Mysore	3,047

V.—Irregularities.

30. The following is an abstract of the irregular expenditure in regard to estimates and appropriations at the close of 1887-88. Considerable progress has been made during the current year in regularising the objectionable expenditure in regard to estimates:—

Funds.	No Estimates.		Excess over Estimates.			No Appropriations.		Excess over Appropriations.		
	Number of works.	Amount expended.	Number of works.	Amount of estimate.	Excess expenditure.	Number of works.	Amount expended.	Number of works.	Amount of appropriation.	Excess expenditure.
	..	Rs.	..	Rs.	Rs.	..	Rs.	..	Rs.	Rs.
Civil Works—Imperial ..	17	28,536	2	36,186	5,576	1	5,193	..	..	..
Do. Provincial ..	1	412	23	2,72,849	20,839	4	10,228	15	3,51,355	78,635
Do. Incorporated Local ..			2	92,345	8,029	2	1,682	1	1,20,000	759
Total ..	18	29,248	27	4,03,390	44,344	7	17,103	16	4,71,355	79,394

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VI.—Unpaid Cheques.

31. These cheques, which at the close of 1886-87 aggregated Rs. 7,27,156, diminished in amount to Rs. 85,967 on the 31st December 1887, but rose again to Rs. 5,03,583 on the 31st March last. In Proceedings No. 732 W. of the 3rd March last, the Government of Madras issued instructions for checking the practice of rushing expenditure towards the close of the year.

Resolution—

The Government of India would invite attention to the remarks in paras. 26 to 28 of the foregoing note, in view to the necessary measures being taken for placing on a more satisfactory footing the accounts of stock balances and materials at site of works.

Order—

Ordered that the foregoing be communicated to the Government of Madras for information and action.

Ordered also that a copy be forwarded to the Accountant-General, Public Works Department.

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

Office note from the Examiner, Public Works Accounts, dated Madras, 23rd May 1889, No. 716.

The loss on stock manufacture in the Nílgiri division, referred to in para. 26 of the note by the Accountant-General, Public Works Department, printed in Government of India No. 68 A.G., dated 12th March 1889, was adjusted in the accounts of the Nílgiri division for June 1888 as follows:—

	Rs.	A.	P.
By debit to works	634	7	10
By increase to rates of stock bricks	82	9	5
Total ...	717	1	3

2. The following are the divisions in which materials at site of works were either not completely verified or on which discrepancies were discovered:—

(1) Ganjam.
(2) Vizagapatam.
(3) Godávari Eastern.
(4) Godávari Western.
(5) Godávari Central.
(6) Kistna Eastern.
(7) Kistna Western.
(8) Nellore.
(9) South Arcot.
(10) Tanjore.
(11) Madura.
(12) Ramnad.

3. Except in the case of the Godávari Western and Central divisions from which definite reports have not been received, the Executive Engineers concerned have stated that materials at site have since been verified and discrepancies adjusted in almost all cases. In the case of the Godávari Western division most of the works on which there were differences have since been completed, and in the case of the Central division the necessary adjustments were promised in July 1888 and it is probable that the differences have since been adjusted.

Order—dated 8th June 1889, No. 1529 W., Public Works.

The Resolution of the Government of India above recorded will be communicated to officers concerned for information and guidance.

2. In para. 26 of the Accountant-General's note printed with the resolution of the Government of India, it is stated that there was a discrepancy between the actual

and the book-balances under the sub-head "building materials" in the Kistna Eastern division owing to apparent misappropriation of a large quantity of lime entrusted to a piece-worker for delivery by the Kistna Western division. This misappropriation by the piece-worker G. Venkatachellam Pantulu was brought to the notice of Government and orders were issued in G.O., No. 1657 W., dated 6th June 1888, to institute a suit against him. The result of the suit will therefore be awaited. The loss of Rs. 717 incurred on stock manufacture in the Nilgiri division is reported by the Examiner, Public Works Accounts, to have been adjusted in the accounts for June 1888.

3. With reference to para. 27 of the Accountant-General's note, it is observed that the stock balance of the Dowlaishweram workshops has subsequently been brought within the sanctioned limit of Rs. 50,000. A loss of Rs. 14,370 incurred by the sale of unserviceable timber in the Dowlaishweram workshops was brought to the notice of Government and the amount was ordered to be written off, *vide* G.Os., No. 3351 W., dated 12th October 1888, and No. 3305 W., dated 17th October 1888. Instructions in regard to the method of pricing and classifying timber having been given to the Superintending Engineer, V Circle, in G.O., No. 3537 W., dated 6th November 1888, it is hoped that wastage and side-cuttings have been reasonably charged off to the jobs subsequently undertaken in the Presidency workshops. The attention of the Superintending Engineers, I and V Circles, will be drawn to the remarks of the Accountant-General in view to every precaution being taken to prevent losses on teak in future.

4. The divisions in which materials at site of works were not completely verified or on which discrepancies were discovered are enumerated in para. 2 of the Examiner's office note above recorded. It is therein stated that materials at site have since been verified and discrepancies adjusted in almost all cases. These irregularities should not be allowed to occur in future.

(True Extract.)

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

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

Exd. T. K. Narayana Iyengar.
Spare Copies

1529

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GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated June, 8th.

Read.

Encl.

G.O., 8th June 1889, No. 1529 W.

JUNE.

Finance Accounts

Orders on Resolution of the Government of India on note by the Officiating Accountant-General, Public Works Department, on the — for 1887-88.

15TH JUNE 1888, No. 1781 W., PUBLIC WORKS.

1529

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

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

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

Read—

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

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

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

Major heads.	Funds.	1885-86.	1886-87.		
		Actuals.	Budget estimate.	Revised estimate.	Actuals.
		Rs.	Rs.	Rs.	Rs.
REVENUE.					
XXXII—Civil Works—					
In charge of departmental officers ..	Provincial ..	97,989	80,000	1,37,000	1,08,737
In charge of civil officers		29,893	30,000	5,000	3,617
		1,27,882	1,10,000	1,42,000	1,12,354
In charge of departmental officers ..	Incorporated Local	3,862	6,000	5,000	4,379
In charge of civil officers		7,26,484	6,85,000	7,35,000	7,99,520
		7,30,346	6,91,000	7,40,000	8,03,899
Total Revenue ..	..	8,58,228	8,01,000	8,82,000	9,16,253
EXPENDITURE.					
45—Civil Works—					
In charge of departmental officers ..	Imperial	65,862	37,600	57,000	43,390
		18,64,533	21,00,000	22,84,000	21,76,954
In charge of departmental officers ..	Provincial ..	2,46,507	3,55,000	2,34,000	2,06,284
Do. do.		21,11,040	24,55,000	25,18,000	23,82,238
In charge of civil officers		38,015	1,30,000	1,10,000	1,03,643
		37,29,627	40,50,000	36,76,000	35,04,437
In charge of departmental officers ..	Incorporated Local	37,67,642	41,80,000	37,86,000	36,08,080
In charge of civil officers		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.

6

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

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

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

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

Expenditure.

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

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

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

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

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

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

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

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

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

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

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

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

Comparison of outlay under departmental heads.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Subsidiary Accounts.

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

	Capital outlay (actual charges for construction *plus* a per-centage for Establishment and Tools and Plant).	Revenue Receipts.	Revenue Charges.	Difference between Revenue Receipts and Revenue Charges.	Interest at 4 per cent. on direct capital outlay to end of year, *plus* half the outlay of the year.
	Rs.	Rs.	Rs.	Rs.	Rs.
To end of previous year ...	3,80,758	87,841	25,719	62,122	15,230
During year	4,232	16,507	4,229	12,278	15,314
Total ...	3,84,990	1,04,348	29,948	74,400	30,544

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

	Dr.	*Cr.*
Affecting charge to grant—	Rs.	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

	Cr.
Debt balances—	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.

	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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2. From an examination of the items in the statement it will also be seen that (5) eight of the buildings therein entered were not rented at all during the year, and some of the others were occupied only for a portion of the year. This illustrates the necessity for making some allowance for the risk of non-occupation, when fixing the rate of rent of buildings, as pointed out in my O.N. No. 361, dated 20th July 1887, regarding the rate of rent for the Public Works officers' quarters at Chettipet, in order, so that taking one building with another, the receipts from the whole may cover interest on capital, *plus* cost of repairs of all buildings in the Presidency.

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

Bellary Division,
Madura " | Kistna, Eastern division,
Godávari, Eastern division, | Chingleput, and
Nagapatam.

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 carts sent to the late Gudivada division for carriage of materials" ... ... Rs. 183

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

5. *Para.* 4.—"Work done by the Public Works Workshops for private individuals without prior payment."

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

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

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

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

Division.	Item No.	Names of buildings.	Capital cost.	Authorised rate of rent.		Revenue Account.			Interest at 4½ per cent. on capital.	Remarks.
				Per measm.	Per annum.	Receipts during 1886-87.	Cost of repairs during 1886-87.	Net receipts for 1886-87.		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Nellore	17	Police Assistant Superintendent's quarters at Ongole.	8,502	25	300	76	107	— 31	383	Vacant from 1st April to 11th May, from 11th August 1886 to 26th January 1887, and from 27th to 31st March 1887.
	18	Sub-Collector's bungalow at Ongole ..	10,800	66	792	522	78	444	486	Vacant from 19th April to 5th May, from 6th to 18th September, from 25th October to 18th January, from 19th February to 16th March, and from 23rd to end of March 1887.
South Arcot	19	Assistant Superintendent's bungalow at Tirukoilúr.	8,298	34½	411	160	116	44	373	Vacant from 3rd May to 9th July and from 3rd August to 5th September.
Tanjore ..	20	Revenue bungalow at Tindivanam ..	10,609	60	720	720	574	146	477	Occupied from March to September 1886.
	21	Executive Engineer's bungalow at grand anicut.	6,857	25	300	153	..	153	264	
Tinnevelly ..	22	Range office bungalow at Shermadevi ..	6,318	21	252	..	307	— 307	284	Vacant throughout the year.
	23	Head Assistant Collector's bungalow at Coondapoor.	10,926	35	420	..	..	..	492	
	24	Museum bungalow at Mangalore ..	20,900	8½	100	100	..	100	940	
		Total ..	2,46,324		996§	7,335	3,161	4,154	11,085	

MADRAS,
2nd March 1888.

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

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

Division.	Names of Works.	Value of materials at site.	Remarks.
		Rs.	
Ganjam	All the works in the division.	27,818	The Executive Engineer reported that there were differences in the quantities of materials as actually measured and those shown in the accounts. He also stated that these differences had been adjusted in the accounts for May and June 1887.
Vizagapatam ...	Completing road from Potinghi to Koraput, estimate Rs. 2,72,700.	20,448	Differences were reported in the quantities of bamboos, beams and rafters, &c.; these discrepancies were reported to be due to erroneous accounting, owing, it is stated, to the materials being shown as received twice over, once when purchased and again when brought to the site of the work. The matter is under reference with the Superintending Engineer, I Circle.
	Constructing new Potinghi ghât road, estimate rupees 4,56,581.	5,758	Discrepancy in the quantity of Portland cement, 75 bags instead of 50 shown in previous statement.
Godávari, Eastern ...	Constructing a civil dispensary at Bhadráchalam, estimate Rs. 4,246.	364	The Executive Engineer reported small differences in 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.
	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 Bhímavaram lock, estimate Rs. 24,500.	3,434	
Godávari Western ...	Constructing Bhímavaram 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	
Kistna, Eastern...	Drop bridge at mile 13 of Dosapad channel, estimate Rs. 3,160.	295	Slight difference of Rs. 2 in value of sand.
Nellore ...	Kanigiri reservoir earth-work and revetment, estimate Rs. 2,17,562.	572	The Executive Engineer reported that the materials at site of these works were counted and found *not* to agree with the balances shown in accounts, but that steps had been taken to adjust the differences.
	Rough-stone masonry dam on the east of southern head sluice.	116	

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

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

Madras,
2nd March 1888.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

5. As regards para. 28 of the Accountant-General's note, it is observed that item No. 1 has since been adjusted, *vide* G.O. No. 1340 W., dated 7th May 1888. The Examiner of Public Works Accounts reports that there is still a balance of Rs. 14 on item No. 2, which the Executive Engineer, Kistna, Eastern division, states will be adjusted shortly. If this has not been done already, steps should be taken for its immediate adjustment. The claim against the Madras Railway Company, item No. 5, is still under reference. The offer of a final settlement was made to the company in G.O. No. 1481 W., dated 19th 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. 1004 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.

(Rem minor 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.

Encl. F. B. Bastleman.
Spare Copies

1589

13

GENERAL.
ACCOUNT.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated June, 1888.

Read. *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 —.

6TH NOVEMBER 1888, No. 3537 W., PUBLIC WORKS.

1529

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From Colonel H. M. VIBART, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department (through the Examiner, Public Works Accounts), dated Chepāk, 19th June 1888, No. 1164.

I have the honor to state that 36 tons of teakwood and 1½ tons of cedarwood side-cuttings of the book-value of Rs. 1,012-8-0 were sold by public auction at the Public Works Workshops and a sum of Rs. 516-8-0 was realized by the sale. I request that sanction may be given to the necessary adjustment being made in the accounts of the loss by sale which amounts to Rs. 526.

From the Examiner, Public Works Accounts, dated 9th July 1888, No. 167 W.

From Colonel H. M. VIBART, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Chepāk, 18th August 1888, No. 2136.

With reference to your memorandum No. 428 D., dated 17th July 1888, I have the honor to forward copy of a report from the General Superintendent, Public Works Stores and Workshops, regarding the manner in which side-cuttings from teakwood have hitherto been valued and disposed of, without reference to the allowance made for wastage in the rates charged for timber cut and sawn.

2. This practice was objected to in the Examiner's notes of inspection, printed in G.O., No. 3474 W., dated 20th December 1887 (see item 8 of summary), and in para. 2 of the Examiner's note in G.O., No. 1998 W., of 4th July 1888, further report was called for. A full report was submitted with my letter No. 1989, dated 6th August 1888, reporting the result of the stock-taking of stores in the Public Works Stores and Workshops. It was shown therein that there is the large quantity of unserviceable scantlings amounting to 4,725 cubic feet in hand which, if sold by public auction, will fetch probably not more than a rupee per cubic foot.

ENCLOSURE.

From Lieutenant-Colonel S. C. CLARKE, R.E., General Superintendent, Public Works Workshops, to the Superintending Engineer, V Circle, dated Madras, 9th August 1888, No. 126 W.

With reference to your endorsement No. 1911, dated 1st August 1888, calling for some further explanation about the method of dealing with the timber wastage, &c., I have the honor to inform you that it would appear to have been the custom in this office to value the side-cuttings and odds and ends cut off from the logs at one-fourth of the full (book) value, but at the last auction the price realized was only about one-eighth.

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2. The rate charged for wood is Rs. 3 per cubic foot, which is made up as follows:—

	Rs.	A.	P.	
Log price	2	4	0	per c. ft.
Sawing charges	0	8	0	
To meet loss by wastage, &c.	0	4	0	
Total ...	3	0	0	

which would appear to be just enough to meet the actual loss by wastage in most cases.

3. The side-cuttings and other more or less useless pieces or scantling have always apparently been included in the bulk of serviceable wood and thus given a fictitious value.

4. When a certain quantity of this serviceable wood was selected out of the stock and sold as useless, its value was altered to one-fourth as stated in para. 1, and the one-fourth amount thus deduced was deducted from the stock balance, when a fresh rate was given for the remaining portion of timber stock entered as serviceable.

From the Examiner, Public Works Accounts, dated 26th August 1888, No. 2485.

ORDER—dated 6th November 1888, No. 3537 W., Public Works.

The loss, Rs. 526, by the sale of the side-cuttings, &c., in question should be credited to "Materials in hand" in the Workshop manufacture suspense account and debited to Tools and Plant under the sub-head "Loss."

2. It appears from the General Superintendent's letter that the rate charged for wrought wood is Rs. 3 per cubic foot, this with the wood in log costing Rs. 2-4-0 per cubic foot is not sufficient, the wastage allowed being only one-ninth. The usual allowance is from one-fourth to half according to the size of the scantlings turned out and the nature of the logs, &c.

3. Attention is called to volume IV, Government of India Code, appendix C, in regard to the method of pricing and classifying timber, but it is considered that it will be sufficient if special rates are charged for small scantlings, ordinary scantlings and for special beams.

4. The Superintending Engineer's letter No. 1989 of 6th August 1888, referred to above, has been disposed of in separate Proceedings.

(True Extract.)

(Signed) H. R. MEAD, Colonel, R.E.,
Ag. Secy. to Govt., P.W.D.

To the Superintending Engineer, V Circle.
" Examiner, Public Works Accounts.

Exd. J. Henricus.
Spare Copies

1589

15

GENERAL.
ACCOUNT.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated November, 6th.

Read. *Read.*

G.O., 6th Nov. 1888, No. 3537 W.

NOVEMBER.

Teakwood Side-cuttings

Orders on letters from the Superintending Engineer, V Circle, submitting proposal of the General Superintendent, Public Works Stores and Workshops, for the adjustment of the loss on account of sale of certain —.

No. 68 A.—G.

1589

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

SECRETARY TO GOVERNMENT P. W. DEPARTMENT, MADRAS. 13 MAR.

Calcutta, the 12th March 1889.

MADRAS.

Finance Accounts for 1887-88.
(*XXXII and 45—Civil Works.*)

Read—

The following note by Lieut.-Col. A. G. Begbie, R.E., Officiating Accountant General, Public Works Department,—No. 197 G., dated 19th February 1889.

The Revenue and Expenditure of 1887-88, under the head Civil Works in Madras, are compared in the following abstract with the actuals of the previous year and the Budget and Revised Estimates :

Major Heads.	Funds.	1886-87.	1887-88.		
		Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.	Rs.
REVENUE.					
XXXII—Civil Works.					
In charge of Departmental Officers	Provincial	1,08,737	93,000	93,000	1,07,121
In charge of Civil Officers	,,	3,617	5,000	14,000	20,813
		1,12,354	98,000	1,07,000	1,27,934
In charge of Departmental Officers	Incorporated Local.	4,379	6,000	6,000	5,261
In charge of Civil Officers	,,	7,99,520	7,35,000	8,19,000	8,23,126
		8,03,899	7,41,000	8,25,000	8,28,387
Total Revenue	...	9,16,253	8,39,000	9,32,000	9,56,321
EXPENDITURE.					
45—Civil Works.					
In charge of Departmental Officers	Imperial	43,390	33,500	23,700	22,214
Ditto ditto	Provincial	21,76,954	17,07,000	19,12,000	19,42,590
In charge of Civil Officers	,,	2,05,284	86,000	96,000	85,001
		23,82,238	17,93,000	20,08,000	20,27,591
In charge of Departmental Officers	Incorporated Local.	1,03,643	2,68,000	2,12,000	2,15,766
		35,04,437	38,42,000	36,65,000	37,59,969
In charge of Civil Officers	,,	36,08,080	41,10,000	38,77,000	39,75,735
Total Expenditure	...	60,33,708	59,36,500	59,13,700	60,25,540

Revenue.

2. In comparison with that of the previous year, the total Revenue from all sources shows an increase of Rs. 40,068, which is principally due to the receipt during 1887-88 of contributions for the construction of the Jubilee Ghat Road, and an improvement in the realisations on account of tolls and ferries. The differences between the actuals and the Budget and Revised Estimates of Civil Officers are attributable to the same causes.

The Departmental Revenue credited to Provincial is better than the Budget and Revised Estimates, respectively, by Rs. 14,121, owing apparently to these estimates having been placed at too low a figure.

Expenditure.

3. The total expenditure from all sources shows but a small divergence from that of 1886-87, but under the several funds there are considerable differences between the actuals of the two years. The expenditure from Imperial Funds has decreased by Rs. 21,176 owing principally to the completion during 1886-87 of the new Post Office at Madras, and to a larger number of works having been in progress during that year for the Telegraph Department. The reduced outlay is also attributable to larger recoveries during 1887-88 on account of advances in England, by reason of which, and the reduced outlay on works, there has been a considerable diminution in the charge for establishment to Imperial Funds.

4. The decrease of Rs. 2,34,364 in the departmental outlay of 1887-88 from Provincial Funds compared with that of 1886-87, is mainly the result of a considerable reduction in the cost of the construction establishment of the Province, and a larger grant having been available during the earlier year for the improvement of the Ootacamund water supply. The increase of Rs. 1,12,123 in the expenditure by Departmental Officers from Incorporated Local Funds is due chiefly to the progress of work on the Vagai Bridge at Madura, the expenditure on which, following the estimates, was greater than that of 1886-87 by Rs. 93,588.

5. The difference of Rs. 1,20,283 between the outlay of the two years by Civil Officers from Provincial Funds occurs principally under Miscellaneous Public Improvements, and is apparently the result of a special grant made during 1886-87 to the Madras Municipality for sewage and drainage purposes. The grant available under Communications was also less than that of the previous year. The outlay by Civil Officers from Incorporated Local Funds shews an enhancement of Rs. 2,55,532 in comparison with that of 1886-87, due probably to the expenditure in that year having fallen considerably below the average of the three previous years.

6. Compared with the Budget Estimate the expenditure from all sources shews an excess outlay of Rs. 89,540, occasioned by the sanction of additional grants from Provincial Funds, by reason of which the Departmental Revised Estimate of expenditure was raised to Rs. 13,12,000. The excess of Rs. 20,590 in the actuals over that estimate occurs chiefly under Establishment, and is due to the percentage debits to Imperial Military and Civil Works, and the Irrigation Branch having fallen short of the provision in the estimates of those services.

7. The Civil Officers' actuals under Provincial approximate very closely to the Budget Estimate, but on the Revised Estimate there has been a lapse of Rs. 10,599, which is reported to be the result of the non-payment of a sum of Rs. 20,000 sanctioned as a grant-in-aid of the water works scheme of the Madura Municipality, and an excess of about Rs. 9,000 over the provision in the Revised Estimate for the agency works of the Visagapatam District.

8. The expenditure by Departmental Officers from Incorporated Local Funds has fallen short of the Budget Estimate by Rs. 52,234, owing to an excessive grant having been passed under Tools and Plant, which, however, was considerably reduced by withdrawals made during the course of the year by the Government of Madras; the excess of Rs. 3,766 over the Revised Estimate is due to insufficient provision having been made for debits by Provincal Funds on account of Establishment.

9. The Civil Officers' Budget Estimate of Incorporated Local outlay was framed for Rs. 38,42,000, but, on a consideration of the progress of expenditure during the previous year and the first eight months of 1887-88, the Revised Estimate was reduced to Rs. 36,65,000, against which outlay to the extent of Rs. 37,59,969 has been recorded. The excess expenditure of Rs. 94,969 is attributed to important works having been undertaken in the Kistna, Godaveri and South Arcot Districts, for which no provision was made in the estimate.

II.—Comparison of outlay by Departmental heads.

10. The expenditure from Imperial Funds is exhibited below under departmental and service heads in comparison with the actuals of the previous year and the estimates of 1887-88:

	1886-87.	1887-88.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.
Civil Buildings—				
Original Works	30,487	16,000	12,100	12,856
Repairs	6,312	11,000	10,900	8,612
Total Works and Repairs	36,799	27,000	23,000	21,468
Establishment	6,224	6,200	5,300	430
Tools and Plant	367	300	400	316
Grand Total	43,390	33,500	28,700	22,214

11. *Establishment.*—The charge of Rs. 430 to this head represents 23 per cent. upon the outlay (Rs. 21,108) by Public Works Officers on works and repairs *minus* a sum of Rs. 4,425, representing recoveries on account of advances made to officers in England, which, in accordance with Public Works Department Code, Volume II, Chapter XIV, para. 156, is treated as a reduction of the charge to Imperial Funds for Establishment.

12. The sum of Rs. 316 charged to Tools and Plant, represents a debit by Provincial Funds, calculated at 1½ per cent. on works and repairs outlay, *minus* a sum of Rs. 360 paid on account of land.

13. In the following table the outlay from Provincial Funds is shewn under departmental and service heads in comparison with the estimates of the year and the actuals of 1886-87 :—

	1886-87.	1887-88.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Original Works—				
Civil Buildings	6,88,616	5,34,495	6,80,339	6,74,524
Communications	2,28,860	1,80,000	3,00,806	3,00,194
Miscellaneous Public Improvements	1,66,918	62,505	66,747	50,020
	10,84,394	7,77,000	10,47,892	10,24,738
Repairs—				
Civil Buildings	1,71,903	1,60,000	1,66,400	1,72,404
Communications	90,388	59,500	82,869	85,827
Miscellaneous Public Improvements	10,545	10,500	14,729	15,169
	2,72,836	2,30,000	2,63,998	2,73,400
Total Works and Repairs	13,57,230	10,07,000	13,11,890	12,98,138
Establishment	7,34,048	6,50,000	5,46,000	5,83,106
Tools and Plant	39,004	39,462	43,572	50,220
Profit and Loss	—11	...	...	217
Suspense	45,783	10,538	10,538	10,909
Total outlay by Departmental Officers	21,76,954	17,07,000	19,12,000	19,42,590
Add outlay by Civil Officers	2,05,284	86,000	96,000	85,001
GRAND TOTAL	23,82,238	17,93,000	20,08,000	20,27,591

14. *Original Works.*—The actuals under Civil Buildings and Communications approximate closely to the Revised Estimate. The lapse of Rs. 16,727 on the grant for Miscellaneous Public Improvements is due to (1) no expenditure having been incurred against the grant of Rs. 8,000 for improving the margin of the Ootacamund lake; (2) difficulties experienced in boring an experimental artesian well in the Kortalayar Valley; (3) failure of contractors in laying pipes for the improvement of a portion of the Ootacamund Water-supply; and (4) non-payment of bills for compensation for land taken up for an embankment to protect the town of Tirupápuliyur from floods.

15. *Repairs.*—The excess of Rs. 9,402 over the Revised Estimate occurs under the three service heads, and is apparently the result of inadequate grants to meet the requirements of the year. The excess expenditure is, however, more than covered by the lapse under Original Works.

16. *Establishment.*—The whole of the Public Works Establishment in the Madras Presidency is in the first instance charged to Provincial, which is relieved by debits made to the other funds and services in accordance with the principle laid down in Public Works Department Code, Vol. II, Chapter XV, para. 131. In addition to the ordinary percentage charges, the Irrigation

Branch is debited with the cost of certain special establishment. The balance remaining after elimination of these percentage and special charges is taken as the debit to Provincial on account of Establishment. The charge during the year under review amounted to Rs. 5,83,106, which sum represents 44·9 per cent. of the total outlay on works and repairs, against 54·1 per cent. for the previous year. The diminished precentage is attributable to the reduction of the cost of the construction establishment already referred to in para. 4 above.

17. In the following table, the total revenue and expenditure recorded under the several major heads, the accounts of which are audited by the Examiner, Public Works Accounts, Madras, are compared with the cost of the Accounts Establishment entertained for the purpose. From the figures below it appears that the cost of the Examiner's Office represents 1·6 per cent. of the total revenue and expenditure audited :

Funds and major heads.	Revenue.	Expenditure.	Total revenue and expenditure.	Cost of Accounts Establishment.	Percentage of Accounts Establishment to total revenue and expenditure audited.
	Rs.	Rs.	Rs.	Rs.	Rs.
Military Works—Imperial (Madras)	26,973	5,28,310	5,55,283		
" Contributions (Coorg)	...	3,988	3,988		
" Contributions (Madras)	...	3,726	3,726		
Civil Works—Imperial (Coorg)	...	22,214	22,214		
" Provincial (Madras)	6,809	1,18,408	1,25,217		
" Incorporated Local (Madras)	1,07,121	19,42,590	20,49,711		
" " (Coorg)	5,261	2,15,766	2,21,027		
" Excluded Local (Madras)	67	20,981	21,043		
" " (Coorg)	...	87,293	87,293		
" Contributions (Madras)	...	5,776	5,776	1,36,754	1·6
" " (Coorg)	...	276	276		
"	2,42,816	24,30,381	26,73,197		
Irrigation—Imperial	1,00,303	26,27,459	27,27,762		
" Provincial	...	17,792	17,792		
" Contributions	...	6,847	6,847		
Kadiri Extension Survey	...	7,414	7,414		
Palni Villupuram Survey	...	1,190	1,190		
Hyderabad Extension Survey	...	8	8		
Registering statistics of Foreign trade for projected railways	...	...	...		
Total	4,89,350	80,40,419	85,29,769	1,36,754	1·6

18. The expenditure from Incorporated Local Funds is shewn below under departmental and service heads in comparison with the actuals of 1886-87 and the estimates of the year :

	1886-87.	1887-88.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
INCORPORATED LOCAL.	Rs.	Rs.	Rs.	Rs.
Original Works—	...	...	...	...
Civil Buildings	45,345	1,30,760	1,33,756	1,33,599
Communications	635	...	...	909
Miscellaneous Public Improvements				
	45,980	1,30,760	1,33,756	1,34,508
Repairs—	...	...	...	...
Civil Buildings	20,351	23,768	24,746	23,709
Communications	516	...	...	...
Miscellaneous Public Improvements				
	20,867	23,768	24,746	23,709
Total Works and Repairs	66,847	1,54,528	1,58,502	1,58,217
Establishment	36,423	47,487	47,534	55,469
Tools and Plant	373	65,985	5,934	2,080
Total outlay by Departmental Officers	1,03,643	2,68,000	2,12,000	2,15,766
Add outlay by Civil Officers	35,04,437	38,42,000	36,65,000	37,59,969
GRAND TOTAL	36,08,080	41,10,000	38,77,000	39,75,735

19. The small excess of Rs. 752 over the Revised Estimate under Original Works is due to no provision having been made for minor works, Miscellaneous Public Improvements, on which outlay to the extent of Rs. 900 was incurred. The grant for Repairs has been closely worked up to.

20. The debit of Rs. 55,469 on account of Establishment is made by Provincial Funds, and represents 23 per cent. *on works* and repairs outlay (exclusive of a sum of Rs. 22,407 on which no charge is made) *plus* Rs. 24,233, the charge on account of the scrutiny of *Local* Fund estimates. The sum of Rs. 2,080, charged to *Tools and* Plant, also represents a debit by Provincial Funds at 1½ per cent. on works and repairs outlay (Rs. 1,35,810) in addition to a special charge of Rs. 45 on account of repairs to ferry boats.

21. *Excluded Local Funds.*—Against a Revised Estimate of Rs. 1,32,012 expenditure to the extent of Rs. 87,293 was incurred, principally on the construction of the Gopalpur pier. The charges for Establishment and Tools and Plant, respectively, were made at the prescribed percentages of 23 and 1½ on work and repairs outlay, exclusive of a sum of Rs. 61,342, expended on imported stores for the Gopalpur pier.

22. In the Finance Accounts of Provincial Funds, expenditure amounting to Rs. 5,776 is recorded as incurred from contributions.

III—Subsidiary Accounts.

23. The details furnished in the Capital and Revenue Account of buildings received with the Finance Accounts under review, do not admit of accurate financial results for the past year being reported; the necessary measures will be taken to ensure the correct preparation of the return for the current year.

IV—Suspense Accounts.

24. The following were the balances of the several suspense accounts at the close of the year; these are reported to have been audited in accordance with my Circular No. 14 of 1886.

	Dr.	Cr.
Affecting charge to grant—	Rs.	Rs.
Stock Purchases and Sales		1,543
Stock	...	...
Workshop Manufactures	4,55,340	...
Miscellaneous Advances	11,549	...
London Invoices	35,666	...
London Stores	...	1,546
Debt balances—		
Deposits	51	...
	...	17,993

25. *Stock.*—In paragraph 26 of the note on the Finance Accounts for 1886-87 it was stated that, in the Presidency Stores Division, there was a large quantity of surplus stores valued at Rs. 70,000, the disposal of which, at 20 per cent. below book value, had been authorised by the Government of Madras. At the close of 1887-88, there were still at debit of stock in this Division, surplus and unserviceable stores, to the value of Rs. 65,130. The Examiner states that endeavours are being made to dispose of these stores; in consequence of their being held on the books, the stock balance of the Division was considerably in excess of the sanctioned reserve limit. At the time of the submission of the Finance Accounts, the verification of the stock ledgers and returns of the Stores Division was about to be undertaken by an accountant of the Examiner's office.

26. There was a discrepancy between the actual and the book balances under the sub-head "building materials" in the Eastern Kistna Division, owing, it is reported, to apparent misappropriation of a large quantity of lime entrusted to a piece-worker for delivery by the Western Kistna Division. This matter is stated to be under inquiry, and a suit will, if necessary, be instituted. A loss of Rs. 717 on stock manufacture, which had been reported by the Nilgiri Division, is stated to be the subject of correspondence in view to adjustment during the current year.

27. The closing stock balance of 1887-88, of the Dowlaishweram workshops was Rs. 17,482 in excess of the sanctioned limit of Rs. 50,000. A very heavy loss under the sub-head "timber" is said to be anticipated in this Division,

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and in the materials at site in the Presidency Workshops Division, owing to depreciation and to wastage and off-cuttings not having been charged off to jobs undertaken. The matter is said to be under investigation.

28. In several Divisions, a complete verification of the materials at site of works had not been made; numerous discrepancies had been discovered which are stated to be under enquiry.

29. *Miscellaneous Advances.*—The items in this account which call for notice are quoted in the margin. Item 1 represents loss in the manufacture of stone, bricks, lime and soorkee which has been transferred to the Miscellaneous Advance Account pending the orders of Government as to its final adjustment. The second item will be adjusted in the accounts of the current year in accordance with the orders of the Government of Madras, No. 3124 W., dated 5th October last. The sum of Rs. 3,047 expended on cash chests, is one of the items of the Arrear Adjustment Account; its final adjustment will be effected during the current year.

	Rs.
1.—Loss on manufacture of stock in the Godavari Eastern Division . .	3,502
2.—Cost of repairing the sea-wall and protecting the shore at Beypore from the action of the sea	5,159
3.—Value of cash chests supplied to the Secretary to the Chief Commissioner, Mysore	3,047

V—Irregularities.

30. The following is an abstract of the irregular expenditure in regard to estimates and appropriations at the close of 1887-88. Considerable progress has been made during the current year in regularising the objectionable expenditure in regard to estimates:—

Funds.	No Estimates.		Excess over Estimates.			No Appropriations.		Excess over Appropriations.		
	Number of works.	Amount expended.	Number of works.	Amount of estimate.	Excess expenditure.	Number of works.	Amount expended.	Number of works.	Amount of appropriation.	Excess expenditure.
		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.
Imperial . .	...	...	2	38,186	5,576	1	5,193	...	...	...
Civil Works—Imperial .	...	...	2	2,72,850	29,839	4	10,228	16	3,51,955	38,835
Do. Provincial . .	17	28,836	23	2,72,850	29,839	4	10,228	16	3,51,955	38,835
Do. Incorporated Local	1	412	2	92,345	8,929	2	1,682	1	1,20,000	759
Do. Municipal . .	...	...	...	...	...	...	...	...	...	...
Total . .	18	29,248	27	4,03,390	44,344	7	17,103	16	4,71,855	39,594

VI—Unpaid Cheques.

31. These cheques, which at the close of 1886-87 aggregated Rs. 7,27,156, diminished in amount to Rs. 85,967, on the 31st December 1887, but rose again to Rs. 5,03,583 on the 31st March last. In Proceedings No. 732 W. of the 3rd March last, the Government of Madras issued instructions for checking the practice of rushing expenditure towards the close of the year.

Resolution.—The Government of India would invite attention to the remarks in paras. 26 to 28 of the foregoing note, in view to the necessary measures being taken for placing on a more satisfactory footing the accounts of stock balances and materials at site of works.

Order.—Ordered, that the foregoing be communicated to the Government of Madras for information and action.

Ordered also, that a copy be forwarded to the Accountant General, Public Works Department.

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

Government of India Central Printing Office—No. 41 P. W. D.—13-3-89—70.

To The Secy to the Govt of Madras.

C. No: 2609.

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Note.

In the accompanying resolution of the Govt. of India, P.W. Department, the attention of the local Govt. is invited to paras 26 to 28 of the Accountant General's note printed therewith, in view to the necessary measures being taken for placing on a more satisfactory footing the accounts of stock balances and materials at site of works.

Paras 26 (1) It is stated that there was a discrepancy between the actual and the book balances under the head "Building Materials" in the Kistna Eastern Division owing to apparent misappropriations of a large quantity of lime entrusted to a piece worker for delivery by the Kistna Western Division. This misappropriation of lime by the piece-worker G. Venkatachellam Pantulu was brought to the notice of Govt. and orders were given to institute a suit against him as proposed by the Supdg. Engineer II Circle. vide G. O. No: 1657 W dy 6th June 1888

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19. The small excess of Rs. 752 over the Revised Estimate under Original Works is due to no provision having been made for minor works, Miscellaneous Public Improvements, on which outlay to the extent of Rs. 900 was incurred. The grant for Repairs has been closely worked up to.

20. The debit of Rs. 55,469 on account of Establishment is made by Provincial Funds, and represents 23 per cent. on works and repairs outlay (exclusive of a sum of Rs. 22,407 on which no charge is made) *plus* Rs. 24,233, the charge on account of the scrutiny of Local Fund estimates. The sum of Rs. 2,080, charged to Tools and Plant, also represents a debit by Provincial Funds at 1½ per cent. on works and repairs outlay (Rs. 1,35,810) in addition to a special charge of Rs. 45 on account of repairs to ferry boats.

21. *Excluded Local Funds.*—Against a Revised Estimate of Rs. 1,32,012 expenditure to the extent of Rs. 87,293 was incurred, principally on the construction of the Gopalpur pier. The charges for Establishment and Tools and Plant, respectively, were made at the prescribed percentages of 23 and 1½ on work and repairs outlay, exclusive of a sum of Rs. 61,342, expended on imported stores for the Gopalpur pier.

22. In the Finance Accounts of Provincial Funds, expenditure amounting to Rs. 5,776 is recorded as incurred from contributions.

III—Subsidiary Accounts.

23. The details furnished in the Capital and Revenue Account of buildings received with the Finance Accounts under review, do not admit of accurate financial results for the past year being reported; the necessary measures will be taken to ensure the correct preparation of the return for the current year.

IV—Suspense Accounts.

24. The following were the balances of the several suspense accounts at the close of the year; these are reported to have been audited in accordance with my Circular No. 14 of 1886.

	Dr.	Cr.
Affecting charge to grant—	Rs.	Rs.
Stock Purchases and Sales		1,553
Stock	...	...
Workshop Manufacture	4,55,380	...
Miscellaneous Advances	22,589	...
London Invoices	35,666	...
London Stores	...	1,546
Debt balances—		
Deposits	51	...
	...	77,995

25. *Stock.*—In paragraph 26 of the note on the Finance Accounts for 1886-87 it was stated that, in the Presidency Stores Division, there was a large quantity of surplus stores valued at Rs. 70,000, the disposal of which, at 50 per cent. below book value, had been authorised by the Government of Madras. At the close of 1887-88, there were still at debit of stock in this Division, surplus and unserviceable stores, to the value of Rs. 65,130. The Examiner states that endeavours are being made to dispose of these stores; in consequence of their being held on the books, the stock balance of the Division was considerably in excess of the sanctioned reserve limit. At the time of the submission of the Finance Accounts, the verification of the stock ledgers and returns of the Stores Division was about to be undertaken by an accountant of the Examiner's office.

26. There was a discrepancy between the actual and the book balances under the sub-head "building materials" in the Eastern Kistna Division, owing, it is reported, to apparent misappropriation of a large quantity of lime entrusted to a piece-worker for delivery by the Western Kistna Division. This matter is stated to be under inquiry, and a suit will, if necessary, be instituted. A loss of Rs. 717 on stock manufacture, which had been reported by the Nilgiri Division, is stated to be the subject of correspondence in view to adjustment during the current year.

27. The closing stock balance of 1887-88, of the Dowlaishweram workshops was Rs. 17,482 in excess of the sanctioned limit of Rs. 50,000. A very heavy loss under the sub-head "timber" is said to be anticipated in this Division,

and in the materials at site in the Presidency Workshops Division, owing to depreciation and to wastage and off-cuttings not having been charged off to jobs undertaken. The matter is said to be under investigation.

28. In several Divisions, a complete verification of the materials at site of works had not been made; numerous discrepancies had been discovered which are stated to be under enquiry.

29. *Miscellaneous Advances.*—The items in this account which call for notice are quoted in the margin. Item 1 represents loss in the manufacture of stone, bricks, lime and soorkee which has been transferred to the Miscellaneous Advance Account pending the orders of Government as to its final adjustment. The second item will be adjusted in the accounts of the current year in accordance with the orders of the Government of Madras, No. 3124 W., dated 5th October last. The sum of Rs. 3,047 expended on cash chests, is one of the items of the Arrear Adjustment Account; its final adjustment will be effected during the current year.

	Rs.
1.—Loss on manufacture of stock in the Godavari Eastern Division	3,532
2.—Cost of repairing the sea-wall and protecting the shore at Beypore from the action of the sea	5,189
3.—Value of cash chests supplied to the Secretary to the Chief Commissioner, Mysore	3,047

V—Irregularities.

30. The following is an abstract of the irregular expenditure in regard to estimates and appropriations at the close of 1887-88. Considerable progress has been made during the current year in regularising the objectionable expenditure in regard to estimates:—

Funds.	No Estimates.		Excess over Estimates.			No Appropriations.		Excess over Appropriations.		
	Number of works.	Amount expended.	Number of works.	Amount of estimate.	Excess expenditure.	Number of works.	Amount expended.	Number of works.	Amount of appropriation.	Excess expenditure.
		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.
Civil Works—Imperial			2	38,186	5,576	1	5,193	...	...	...
Do. Provincial	17	29,836	23	2,72,859	29,839	4	10,228	15	3,51,355	38,855
Do. Incorporated Local	1	412	2	92,345	8,929	2	1,682	1	1,20,000	759
Total	18	29,248	27	4,03,390	44,344	7	17,103	16	4,71,355	39,694

VI—Unpaid Cheques.

31. These cheques, which at the close of 1886-87 aggregated Rs. 7,27,156, diminished in amount to Rs. 85,967, on the 31st December 1887, but rose again to Rs. 5,03,583 on the 31st March last. In Proceedings No. 732 W. of the 3rd March last, the Government of Madras issued instructions for checking the practice of rushing expenditure towards the close of the year.

Resolution.—The Government of India would invite attention to the remarks in paras. 26 to 28 of the foregoing note, in view to the necessary measures being taken for placing on a more satisfactory footing the accounts of stock balances and materials at site of works.

Order.—Ordered, that the foregoing be communicated to the Government of Madras for information and action.

Ordered also, that a copy be forwarded to the Accountant General, Public Works Department.

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

Government of India Central Printing Office—No. 41 P. W. D.—13-3-89—70.

To The Secy to the Govt of Madras.

C. No: 2809.

1529

Note.

In the accompanying resolution of the Govt. of India, P. W. Department, the attention of the local Govt. is invited to paras 26 to 28 of the Accountant General's note printed thereunto, in view to the necessary measures being taken for placing on a more satisfactory footing the accounts of stock balances and materials at site of works.

Paras 26 (1) It is stated that there was a discrepancy between the actual and the book balances under the head "Building Materials" in the Kistna Eastern Division owing to apparent misappropriations of a large quantity of lime entrusted to a piece worker for delivery by the Kistna Western Division. This misappropriation of lime by the piece worker G. Venkatachellum Pantulu was brought to the notice of Govt. and orders were given to institute a suit against him as proposed by the Supty. Engineer II circle. Vide G. O. No: 1857 Way 6 June 1880.

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The result of the suit should therefore be awaited.

Para 26 (2) It is said that a loss of Rs 717 on stock manufacture was reported by the Executive Engineer Nilgiri Division and that the subject is under correspondence in view to adjustment during the current year. As there has been no correspondence in this office on the loss referred to by the Accountant General, it is inferred that the correspondence should have been between the S. E. and the Examiner. Under para 1849 of the P. W. Code the Examiner is required to inquire into any serious discrepancies under "Stock" and to report the same at once to the Supdtg. Engineer and the loss incurred by depreciation or erroneous accounting can, under the sanction of the Supdtg. Engineer, be adjusted by debit to "Works" with reference to para 1850 of the P. W. Code. It is probable that this loss may have been so adjusted, but as there is no information in this office on the subject, it is proposed to enquire the Examiner if the loss has been already adjusted.

1894

Para 27 (1) It is stated that the closing stock balance of 1887-88 of the Doulaishweram Workshops was Rs. 17,482 in excess of the sanctioned limit of Rs. 50,000, and that a very heavy loss under the sub-head "Timber" is anticipated in this Division. A loss of Rs 14,370 by the sale of unserviceable timber in the Doulaishweram Workshops was brought to the notice of Govt. and the amount ordered to be written off vide G. Os. Nos. 3251 W dy and 3295 W dy 12th & 17th October 1888.

Para 27 (2) A heavy loss is also said to be in the materials at site in the Presidency Workshops Division owing to depreciation and to wastage and off cuttings not having been charged off to jobs undertaken. Instructions having been given to the S. E. V circle in regard to the method of pricing and classifying timber vide G. O. No. 3537 W dy 6th November 1886, it is assumed that wastage and off cuttings would hereafter be reasonably charged to jobs that may subsequently be undertaken by the Presidency Workshops. There has also been a loss of Rs. 13,700 by the sale of unserviceable timber which has been ordered to be written off vide G. O. No. 600 W dy 1st March 1889. The S. E. V circle has also been ordered not to make any more purchases of Burm

Teak and to make every effort to prevent losses on teak in future vide Ex. his memo: No: 1305 C&J 13-3-89

No further action is therefore necessary with reference to para 27 of the Accountant General's note than to invite the attention of the S. Exs. I & V Circles thereto, and to order them to see that no such losses occur in future.

Para 28 Information is not available in this office as regards the several Divisions in which a complete verification of the materials at site of works has not been made and numerous discrepancies have been discovered. It is therefore proposed to make a reference to the Examiner on the subject. On receipt of reply from the Examiner the Dept. Engineers concerned will be directed to take the necessary measures for rectifying the irregularities noticed by the Accountant General.

The resolution of the Govt of India will be finally disposed of on receipt of reply to the reference proposed to be made to the Examiner of P. W Accounts.

Draft office note in accordance to the

Examiner of P. W. Accounts in accordance with the above note is submitted for approval.

1389 Maj 21/3

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1305 C d/ 13-3-89
918 C d/ 25-2-89
813 C d/ 18-2-89
812 C d/ 18-2-89
64 W d/ 9-1-88
2470 W d/ 15-9-87
1738 W d/ 10-7-86
1657 W d/ 6-6-88
3251 W d/ 12-10-88
3305 W d/ 17-10-88
1781/1782 W d/ 15-6-88

No. 1516 C.

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Madras, 12 December 188 9.

OFFICE NOTE.

From

W

To

C 15240

With reference to the Accountant General's note printed with the accompanying copy of resolution of the Government of India, No. 68 A.-G. d/ 12th March 1889, please let me know whether the loss of Rs 717 on stock manufacture in the Nilgiri Division referred to in para 26 of the note has since been adjusted.

2 Please also name the several Divisions in which materials at site of works have not been completely verified and numerous discrepancies have been discovered. vide para 28 of the note.

E'Line No. 15-29

1589

No. 68 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Calcutta, the 12th March 1889.

MADRAS.

Finance Accounts for 1887-88.
(*XXXII and 45—Civil Works.*)

Read—

The following note by Lieut.-Col. A. G. Begbie, R.E., Officiating Accountant General, Public Works Department,—No. 197 G., dated 19th February 1889.

The Revenue and Expenditure of 1887-88, under the head Civil Works in Madras, are compared in the following abstract with the actuals of the previous year and the Budget and Revised Estimates:

Major Heads.	Funds.	1886-87.	1887-88.		
		Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.	Rs.
REVENUE.					
XXXII—Civil Works.					
In charge of Departmental Officers	Provincial	1,08,737	93,000	93,000	1,07,121
In charge of Civil Officers	,,	3,617	5,000	14,000	20,813
		1,12,354	98,000	1,07,000	1,27,934
In charge of Departmental Officers	Incorporated Local.	4,379	6,000	6,000	5,261
In charge of Civil Officers	,,	7,99,520	7,35,000	8,19,000	8,23,126
		8,03,899	7,41,000	8,25,000	8,28,387
Total Revenue	...	9,16,253	8,39,000	9,32,000	9,56,321
EXPENDITURE.					
45—Civil Works.					
In charge of Departmental Officers	Imperial	43,390	33,500	28,700	22,214
Ditto ditto	Provincial	21,76,954	17,07,000	19,12,000	19,42,590
In charge of Civil Officers	,,	2,05,284	86,000	93,000	85,001
		23,82,238	17,93,000	20,08,000	20,27,591
In charge of Departmental Officers	Incorporated Local.	1,03,643	2,68,000	2,12,000	2,15,766
In charge of Civil Officers	,,	35,04,437	38,42,000	36,65,000	37,59,969
		36,08,080	41,10,000	38,77,000	39,75,735
Total Expenditure	...	60,33,708	59,36,500	59,13,700	60,25,540

24

Revenue.

2. In comparison with that of the previous year, the total Revenue from all sources shows an increase of Rs. 40,068, which is principally due to the receipt during 1887-88 of contributions for the construction of the Jubilee Ghat Road, and an improvement in the realisations on account of tolls and ferries. The differences between the actuals and the Budget and Revised Estimates of Civil Officers are attributable to the same causes.

The Departmental Revenue credited to Provincial is better than the Budget and Revised Estimates, respectively, by Rs. 14,121, owing apparently to these estimates having been placed at too low a figure.

Expenditure.

3. The total expenditure from all sources shows but a small divergence from that of 1886-87, but under the several funds there are considerable differences between the actuals of the two years. The expenditure from Imperial Funds has decreased by Rs. 21,176 owing principally to the completion during 1886-87 of the new Post Office at Madras, and to a larger number of works having been in progress during that year for the Telegraph Department. The reduced outlay is also attributable to larger recoveries during 1887-88 on account of advances in England, by reason of which, and the reduced outlay on works, there has been a considerable diminution in the charge for establishment to Imperial Funds.

4. The decrease of Rs. 2,34,364 in the departmental outlay of 1887-88 from Provincial Funds compared with that of 1886-87, is mainly the result of a considerable reduction in the cost of the construction establishment of the Province, and a larger grant having been available during the earlier year for the improvement of the Ootacamund water supply. The increase of Rs. 1,12,123 in the expenditure by Departmental Officers from Incorporated Local Funds is due chiefly to the progress of work on the Vagai Bridge at Madura, the expenditure on which, following the estimates, was greater than that of 1886-87 by Rs. 93,588.

5. The difference of Rs. 1,20,283 between the outlay of the two years by Civil Officers from Provincial Funds occurs principally under Miscellaneous Public Improvements, and is apparently the result of a special grant made during 1886-87 to the Madras Municipality for sewage and drainage purposes. The grant available under Communications was also less than that of the previous year. The outlay by Civil Officers from Incorporated Local Funds shews an enhancement of Rs. 2,55,532 in comparison with that of 1886-87, due probably to the expenditure in that year having fallen considerably below the average of the three previous years.

6. Compared with the Budget Estimate the expenditure from all sources shews an excess outlay of Rs. 89,040, occasioned by the sanction of additional grants from Provincial Funds, by reason of which the Departmental Revised Estimate of expenditure was raised to Rs. 19,12,000. The excess of Rs. 30,590 in the actuals over that estimate occurs chiefly under Establishment, and is due to the percentage debits to Imperial Military and Civil Works, and the Irrigation Branch having fallen short of the provision in the estimates of those services.

7. The Civil Officers' actuals under Provincial approximate very closely to the Budget Estimate, but on the Revised Estimate there has been a lapse of Rs. 10,999, which is reported to be the result of the non-payment of a sum of Rs. 20,000 sanctioned as a grant-in-aid of the water works scheme of the Madura Municipality, and an excess of about Rs. 9,000 over the provision in the Revised Estimate for the agency works of the Vizagapatam District.

8. The expenditure by Departmental Officers from Incorporated Local Funds has fallen short of the Budget Estimate by Rs. 52,234, owing to an excessive grant having been passed under Tools and Plant, which, however, was considerably reduced by withdrawals made during the course of the year by the Government of Madras; the excess of Rs. 3,766 over the Revised Estimate is due to insufficient provision having been made for debits by Provincal Funds on account of Establishment.

9. The Civil Officers' Budget Estimate of Incorporated Local outlay was framed for Rs. 38,42,000, but, on a consideration of the progress of expenditure during the previous year and the first eight months of 1887-88, the Revised Estimate was reduced to Rs. 36,65,000, against which outlay to the extent of Rs. 37,59,969 has been recorded. The excess expenditure of Rs. 94,969 is attributed to important works having been undertaken in the Kistna, Godaveri and South Arcot Districts, for which no provision was made in the estimate.

II.—Comparison of outlay by Departmental heads.

10. The expenditure from Imperial Funds is exhibited below under departmental and service heads in comparison with the actuals of the previous year and the estimates of 1887-88:

	1886-87.	1887-88.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.
Civil Buildings—				
Original Works	30,487	16,000	12,100	12,856
Repairs	6,312	11,000	10,900	8,612
Total Works and Repairs	36,799	27,000	23,000	21,468
Establishment	6,224	6,200	5,300	430
Tools and Plant	367	300	400	316
Grand Total	43,390	33,500	28,700	22,214

11. *Establishment.*—The charge of Rs. 430 to this head represents 23 per cent. upon the outlay (Rs. 21,108) by Public Works Officers on works and repairs *minus* a sum of Rs. 4,425, representing recoveries on account of advances made to officers in England, which, in accordance with Public Works Department Code, Volume II, Chapter XIV, para. 156, is treated as a reduction of the charge to Imperial Funds for Establishment.

12. The sum of Rs. 316 charged to Tools and Plant, represents a debit by Provincial Funds, calculated at 1½ per cent. on works and repairs outlay, *minus* a sum of Rs. 360 paid on account of land.

13. In the following table the outlay from Provincial Funds is shewn under departmental and service heads in comparison with the estimates of the year and the actuals of 1886-87 :—

	1886-87.	1887-88.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Original Works—				
Civil Buildings	6,88,616	5,34,425	6,80,330	6,74,524
Communications	2,28,860	1,80,000	3,00,806	3,00,194
Miscellaneous Public Improvements	1,66,918	62,505	66,747	50,020
	10,84,394	7,77,000	10,47,892	10,24,738
Repairs—				
Civil Buildings	1,71,903	1,60,000	1,66,400	1,72,404
Communications	90,388	59,500	82,869	85,827
Miscellaneous Public Improvements	10,545	10,500	14,729	15,169
	2,72,836	2,30,000	2,63,998	2,73,400
Total Works and Repairs	13,57,230	10,07,000	13,11,890	12,98,138
Establishment	7,34,048	6,50,000	5,46,000	5,83,106
Tools and Plant	39,904	39,462	43,572	50,220
Profit and Loss	—11	...	...	217
Suspense	45,783	10,538	10,538	10,909
Total outlay by Departmental Officers	21,76,954	17,07,000	19,12,000	19,42,590
Add outlay by Civil Officers	2,05,284	86,000	96,000	85,001
GRAND TOTAL	23,82,238	17,93,000	20,08,000	20,27,591

14. *Original Works.*—The actuals under Civil Buildings and Communications approximate closely to the Revised Estimate. The lapse of Rs. 16,727 on the grant for Miscellaneous Public Improvements is due to (1) no expenditure having been incurred against the grant of Rs. 8,000 for improving the margin of the Ootacamund lake; (2) difficulties experienced in boring an experimental artesian well in the Kortalayar Valley; (3) failure of contractors in laying pipes for the improvement of a portion of the Ootacamund Water-supply; and (4) non-payment of bills for compensation for land taken up for an embankment to protect the town of Tirupápuliyur from floods.

15. *Repairs.*—The excess of Rs. 9,402 over the Revised Estimate occurs under the three service heads, and is apparently the result of inadequate grants to meet the requirements of the year. The excess expenditure is, however, more than covered by the lapse under Original Works.

16. *Establishment.*—The whole of the Public Works Establishment in the Madras Presidency is in the first instance charged to Provincial, which is relieved by debits made to the other funds and services in accordance with the principle laid down in Public Works Department Code, Vol. II, Chapter XV, para. 131. In addition to the ordinary percentage charges, the Irrigation

Branch is debited with the cost of certain special establishment. The balance remaining after elimination of these percentage and special charges is taken as the debit to Provincial on account of Establishment. The charge during the year under review amounted to Rs. 5,83,106, which sum represents 44·9 per cent. of the total outlay on works and repairs, against 54·1 per cent. for the previous year. The diminished precentage is attributable to the reduction of the cost of the construction establishment already referred to in para. 4 above.

17. In the following table, the total revenue and expenditure recorded under the several major heads, the accounts of which are audited by the Examiner, Public Works Accounts, Madras, are compared with the cost of the Accounts Establishment entertained for the purpose. From the figures below it appears that the cost of the Examiner's Office represents 1·6 per cent. of the total revenue and expenditure audited:

Funds and major heads.	Revenue.	Expenditure.	Total revenue and expenditure.	Cost of Accounts Establishment.	Percentage of Accounts Establishment to total revenue and expenditure audited.
	Rs.	Rs.	Rs.	Rs.	Rs.
Military Works—Imperial (Madras)	26,973	5,28,310	5,55,283		
" " (Coorg)	...	3 988	3,988		
" Contributions (Madras)	...	3,726	3,726		
Civil Works—Imperial (")	...	22,214	22,214		
" " (Coorg)	6,809	1,18,408	1,25,217		
" Provincial (Madras)	1,07,121	19,42,590	20,49,711		
" Incorporated Local (Madras)	5,261	2,15,766	2,21,027		
" " (Coorg)	67	20,981	21,048		
" Excluded Local (Madras)	...	87,293	87,293		
" " (")	...	5,776	5,776	1,36,754	1·6
" Contributions (Coorg)	...	276	276		
" "	2,42,816	24,30,381	26,73,197		
Irrigation—Imperial	1,00,303	26,27,459	27,27,762		
" Provincial	...	17,792	17,792		
" Contributions	...	6,847	6,847		
Kadiri Extension Survey	...	7,414	7,414		
Pakal Villupuram Survey	...	1,190	1,190		
Hindupur Extension Survey	...	8	8		
Registering statistics of road traffic for projected railways	...	...	...		
Total	4,89,350	80,40,419	85,29,769	1,36,754	1·6

18. The expenditure from Incorporated Local Funds is shewn below under departmental and service heads in comparison with the actuals of 1886-87 and the estimates of the year :

	1886-87.	1887-88.		
	Actuals.	Budget Estimate.	Revised. Estimate.	Actuals.
INCORPORATED LOCAL.	Rs.	Rs.	Rs.	Rs.
Original Works—	...	...	...	...
Civil Buildings	45,345	1,30,760	1,33,756	1,33,599
Communications	635	...	...	909
Miscellaneous Public Improvements	45,980	1,30,760	1,33,756	1,34,508
Repairs—	...	...	...	...
Civil Buildings	20,351	23,768	24,746	23,709
Communications	516	...	...	...
Miscellaneous Public Improvements	20,867	23,768	24,746	23,709
Total Works and Repairs	66,847	1,54,528	1,58,502	1,58,217
Establishment	36,423	47,487	47,534	55,469
Tools and Plant	373	65,985	5,954	2,080
Total outlay by Departmental Officers	1,03,643	2,68,000	2,12,000	2,15,766
Add outlay by Civil Officers	35,04,437	38,42,000	36,65,000	37,59,969
GRAND TOTAL	36,08,080	41,10,000	38,77,000	39,75,735

19. The small excess of Rs. 752 over the Revised Estimate under Original Works is due to no provision having been made for minor works, Miscellaneous Public Improvements, on which outlay to the extent of Rs. 909 was incurred. The grant for Repairs has been closely worked up to.

20. The debit of Rs. 55,469 on account of Establishment is made by Provincial Funds, and represents 23 per cent. on works and repairs outlay (exclusive of a sum of Rs. 22,407 on which no charge is made) *plus* Rs. 24,233, the charge on account of the scrutiny of Local Fund estimates. The sum of Rs. 2,080, charged to Tools and Plant, also represents a debit by Provincial Funds at 1½ per cent. on works and repairs outlay (Rs. 1,35,810) in addition to a special charge of Rs. 45 on account of repairs to ferry boats.

21. *Excluded Local Funds.*—Against a Revised Estimate of Rs. 1,32,012 expenditure to the extent of Rs. 87,293 was incurred, principally on the construction of the Gopalpur pier. The charges for Establishment and Tools and Plant, respectively, were made at the prescribed percentages of 23 and 1½ on work and repairs outlay, exclusive of a sum of Rs. 61,342, expended on imported stores for the Gopalpur pier.

22. In the Finance Accounts of Provincial Funds, expenditure amounting to Rs. 5,776 is recorded as incurred from contributions.

III—Subsidiary Accounts.

23. The details furnished in the Capital and Revenue Account of buildings received with the Finance Accounts under review, do not admit of accurate financial results for the past year being reported; the necessary measures will be taken to ensure the correct preparation of the return for the current year.

IV—Suspense Accounts.

24. The following were the balances of the several suspense accounts at the close of the year; these are reported to have been audited in accordance with my Circular No. 14 of 1886.

	Dr.	Cr.
Affecting charge to grant—	Rs.	Rs.
Stock Purchases and Sales	...	1,533
Stock	4,55,380	...
Workshop Manufacture	22,580	...
Miscellaneous Advances	35,666	...
London Invoices	...	...
London Stores	51	...
Debt balances—		1,546
Deposits	...	77,995

25. *Stock.*—In paragraph 26 of the note on the Finance Accounts for 1886-87 it was stated that, in the Presidency Stores Division, there was a large quantity of surplus stores valued at Rs. 70,000, the disposal of which, at 30 per cent. below book value, had been authorised by the Government of Madras. At the close of 1887-88, there were still at debit of stock in this Division, surplus and unserviceable stores, to the value of Rs. 65,130. The Examiner states that endeavours are being made to dispose of these stores; in consequence of their being held on the books, the stock balance of the Division was considerably in excess of the sanctioned reserve limit. At the time of the submission of the Finance Accounts, the verification of the stock ledgers and returns of the Stores Division was about to be undertaken by an accountant of the Examiner's office.

26. There was a discrepancy between the actual and the book balances under the sub-head "building materials" in the Eastern Kistna Division, owing, it is reported, to apparent misappropriation of a large quantity of lime entrusted to a piece-worker for delivery by the Western Kistna Division. This matter is stated to be under inquiry, and a suit will, if necessary, be instituted. A loss of Rs. 717 on stock manufacture, which had been reported by the Nilgiri Division, is stated to be the subject of correspondence in view to adjustment during the current year.

27. The closing stock balance of 1887-88, of the Dowlaishweram workshops was Rs. 17,482 in excess of the sanctioned limit of Rs. 50,000. A very heavy loss under the sub-head "timber" is said to be anticipated in this Division,

and in the materials at site in the Presidency Workshops Division, owing to depreciation and to wastage and off-cuttings not having been charged off to jobs undertaken. The matter is said to be under investigation.

28. In several Divisions, a complete verification of the materials at site of works had not been made; numerous discrepancies had been discovered which are stated to be under enquiry.

29. *Miscellaneous Advances.*—The items in this account which call for notice are quoted in the margin. Item 1 represents loss in the manufacture of stone, bricks, lime and soorkee which has been transferred to the Miscellaneous Advance Account pending the orders of Government as to its final adjustment. The second item will be adjusted in the accounts of the current year in accordance with the orders of the Government of Madras, No. 3124 W., dated 5th October last. The sum of Rs. 3,047 expended on cash chests, is one of the items of the Arrear Adjustment Account; its final adjustment will be effected during the current year.

	Rs.
1.—Loss on manufacture of stock in the Godaveri Eastern Division	3,502
2.—Cost of repairing the sea-wall and protecting the shore at Beypore from the action of the sea	5,159
3.—Value of cash chests supplied to the Secretary to the Chief Commissioner, Mysore	3,047

V—Irregularities.

30. The following is an abstract of the irregular expenditure in regard to estimates and appropriations at the close of 1887-88. Considerable progress has been made during the current year in regularising the objectionable expenditure in regard to estimates:—

Funds.	No Estimates.		Excess over Estimates.			No Appropriations.		Excess over Appropriations.		
	Number of works.	Amount expended.	Number of works.	Amount of estimate.	Excess expenditure.	Number of works.	Amount expended.	Number of works.	Amount of appropriation.	Excess expenditure.
		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.
Civil Works—Imperial	...	...	2	38,186	5,576	1	5,193	...	...	...
Do. Provincial	17	28,836	23	2,72,859	29,839	4	10,228	15	3,51,355	38,835
Do. Incorporated Local	1	412	2	92,345	8,929	2	1,682	1	1,20,000	759
Total	18	29,248	27	4,03,390	44,344	7	17,103	16	4,71,355	39,594

VI—Unpaid Cheques.

31. These cheques, which at the close of 1886-87 aggregated Rs. 7,27,156, diminished in amount to Rs. 85,967, on the 31st December 1887, but rose again to Rs. 5,03,583 on the 31st March last. In Proceedings No. 732 W. of the 3rd March last, the Government of Madras issued instructions for checking the practice of rushing expenditure towards the close of the year.

Resolution.—The Government of India would invite attention to the remarks in paras. 26 to 28 of the foregoing note, in view to the necessary measures being taken for placing on a more satisfactory footing the accounts of stock balances and materials at site of works.

Order.—Ordered, that the foregoing be communicated to the Government of Madras for information and action.

Ordered also, that a copy be forwarded to the Accountant General, Public Works Department.

R. C. B. PEMBERTON, *Colonel, R.E.,*

Secretary to the Govt. of India.

Government of India Central Printing Office—No. 41 P. W. D.—13-3-89—70.

ENCLOSURE
233
28 MAR 89

EXAMINER
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Ac
22 MAR 1889
ENCLOSURE 1
P. W. ACCOUNTS

No. 1515 C.

Government of Madras.

1529

PUBLIC WORKS DEPARTMENT.

Madras, 22nd March 1889.

OFFICE NOTE.

From W

To C.

With reference to the Accountant General's note printed with the accompanying copy of resolution of the Govt. of India, No. 68 A. G. d/12th March 1889, please let me know whether the loss of Rs. 717 on stock manufactured in the Nilgiri Division referred to in para 26 of the note has since been adjusted.

2. Please also name the several Divisions in which materials at site of works have not been completely verified and numerous discrepancies have been discovered - vide para 28 of the note.

W
22.3.89

DW
22/3/89

C
Maj

No 716 dt 23 May 1889
Enc 1

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To W.

The loss on stock manufacture in the Nilgiri Division, referred to in para 28 of the note by the Accountant General P.W.D. printed in Government of India No.68 A.G. dated 12th. March 1889 was adjusted in the accounts of the Nilgiri Division for June 1888 as follows :-

By debit to works.....Rs.	-634-7-10	
By increase to rates of stock bricks....Rs.	- 82-9- 5	
Rs.	-717-1- 3	

2. The following are the divisions in which materials at site of works were either not completely verified or on which discrepancies were discovered :-

(1) Ganjam
(2) Vizagapatam
(3) Godavari Eastern
(4) Godavari Western
(5) Godavari Central
(6) Kistna Eastern
(7) Kistna Western
(8) Nellore
(9) South Arcot
(10) Tanjore
(11) Madura
(12) Ramnad.

3. Except in the case of the Godavari Western and Central Divisions from which definite reports have not been received, the Executive Engineers

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concerned have stated that materials at site have since been verified and discrepancies adjusted in almost all cases. In the case of the Godavari Western Division most of the works on which there were differences have since been completed, and in the case of the Central Division the necessary adjustments were promised in July 1888 and it is probable that the differences have since been adjusted.

C.
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Memo No 1515C d/22.3.89
Fr. Proc 353 W d/6.11.88.
" B " 3305 W dd 17.10.88
" " " 3257 W dd 12.10.88
" " " 1657 W dd 6.6.88

PWC No- 48

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PUBLIC WORKS DEPARTMENT.

1529

No 1529 W 10

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 8th January

READ the following

A/

Resolution of the government of India, P.W. Department — No. 68 A-G. dd 12th March 1889.
Office Note from the Examiner P.W. accounts — No. 716 dd 23rd March 1889.

The resolution of the government of India above recorded will be communicated to officers concerned for information and guidance.

2 — — In paragraph 26 of the Accountant General's note printed with the Resolution of the government of India it is stated that there was a discrepancy between the actual and the book-balances under the Subhead "Building materials" in the Kistna Eastern Division owing to apparent misappropriation of a large quantity of lime entrusted to a piece-worker for delivery by the Kistna-Western Division. This misappropriation by the piece-worker G. Venkatachellum Pantulu was brought to the notice of Government and orders were issued in G.O. No. 1657 W dated 6th June 1888 to institute a

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a suit against him. The result of the suit will therefore be awaited. The loss of Rs 717- incurred on stock manufacture in the Vilgiri division is reported by the Examiner P.W. accounts to have been adjusted in the accounts for June 1888.

3. With reference to para 27 of the Accountant-General's note, it is observed that the stock balance of the Dowlaishweram workshops has subsequently been brought within the sanctioned limit of Rs 50,000. A loss of Rs 4,370 incurred by the sale of unserviceable timber in the Dowlaishweram workshops was brought to the notice of Government and the amount was ordered to be written off vide G.O. No. 3257 W dated 12th October 1888 and No. 3305 W dated 17th October 1888. Instructions in regard to the method of pricing and classifying timber having been given to the Superintending Engineer V Circle in G.O. No. 3537 W dated 6th November 1888 it is hoped that wastage and ~~off~~ Kills cutting ~~over than~~ hence been reasonably charged off to the ~~for~~ subsequently undertaken ~~for~~ which may ~~be~~ ~~the~~ ~~Revenue~~ on the direction of the Superintending Engineer. I and V Circles will

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will be drawn to the remarks of the Accountant General in view to every precaution being taken to prevent ~~for~~ occurrence in future.

4. The divisions in which materials at site of works were not completely verified or on which discrepancies were discovered are enumerated in para 2 of the Examiner's Office note above recorded. It is therein stated that materials at site have since been verified and discrepancies adjusted in almost all cases. These irregularities should not be allowed to occur in future.

WCS
3.6.89

Dues 6.89

To
Supdg Engineers
The Chief Architect to Govt
" Chief Engr for Irrigation
" Examr P.W. Accounts

31

Engr

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Aug. 33/16. Aug 5/16.

3/5/16

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Govt. of (1888) Madras.

PUBLIC WORKS.

Dated

Rcvd. Entd.

G.O., 5 June 1889 No. 8

Finance Accounts

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Orders on Resolut
Min Court. of Inde
on Minute by the Hon
Acct. Genl, Mr Sep
on the Provincial
for 1887-88

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Genl. 33
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