(1) பக்கங்களின் எண்ணிக்கை 28

(2) புதுக்கித் திருப்பிய நாள் 5.4.90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் [illegible]

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

(23)

P. W. D துறை

அரசாணை எண். 3637
மு. கோப்புத் தாள் எண்.

அச்சகம்
பலவகை

நாள் : 21 — 12 — 1889 19

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

1/9. Seeds

ஆவண, கா-1—18,000—15-6-87.

3637

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper:—

Proceedings of the Government of India, Public Works Department (Account—Civil Works), dated Calcutta, the 22nd November 1889, No. 402 A.—C.W.

Madras.

(*XXXII and* 45.—*Civil Works.*)

Finance Accounts for 1888-89.

Read—the following note by Lieutenant-Colonel A. G. BEGBIE, R.E., Officiating Accountant-General, Public Works Department, No. 946 G., dated 17th October 1889.

The revenue and expenditure of 1888-89, 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.	1887-88.	1888-89.		
		Actuals.	Budget estimate.	Revised estimate.	Actuals.
		Rs.	Rs.	Rs.	Rs.
Revenue.					
XXXII.—Civil Works.					
In charge of Departmental officers	Provincial	1,07,121	84,000	1,40,000	98,230
Do. of Civil officers ...	Do. ...	20,813	4,000	20,000	21,982
		1,27,934	88,000	1,60,000	1,20,212
Do. of Departmental officers	Incorporated Local.	5,261	4,000	4,000	5,945
Do. of Civil officers ...	Do. ...	8,23,126	8,19,000	8,35,000	8,56,682
		8,28,387	8,23,000	8,39,000	8,62,627
Total, Revenue ...	...	9,56,321	9,11,000	9,99,000	9,82,839
Expenditure.					
45.—*Civil Works.*					
In charge of Departmental officers.	Imperial .	22,214	18,700	20,500	20,966
Do. do. do. ...	Provincial.	19,42,590	23,00,000	21,72,000	20,77,463
Do. of Civil officers ...	Do. ...	85,001	65,000	1,28,000	1,77,448
		20,27,591	23,65,000	23,00,000	22,54,911
Do. of Departmental officers	Incorporated Local.	2,15,766	2,04,000	2,05,000	2,07,867
Do. of Civil officers ...	Do. ...	37,59,969	37,94,000	38,38,000	38,69,971
		39,75,735	39,98,000	40,43,000	40,77,838
Total, Expenditure ...	...	60,25,540	63,81,700	63,63,500	63,53,715

Revenue.

2. The total revenue from all sources exceeds that of the previous year by Rs. 26,518, owing principally to an improvement in the receipts on account of tolls and ferries and to the *gross* instead of *net* toll collections by Civil officers in the Trichinopoly district having, for the first time, been credited to "Revenue" in the accounts of Incorporated Local funds during 1888-89. The decrease of Rs. 8,891 in the revenue credited by Departmental officers to Provincial funds is due to smaller realisations during 1888-89 by sales of buildings and a decrease in the receipts on account of self-supporting workshops.

Comparison with actuals of previous year.

3. The actuals under Provincial are better than the budget estimate by Rs. 32,212 owing to an under-estimate of the departmental receipts on account of sales of tools and plant, produce and old materials, fines, refunds, &c., and to the realisation by Civil officers of special contributions for the construction of bridges and Jubilee ghât roads. In consequence of the enhanced receipts from these sources, the revised estimate of Provincial revenue was raised to Rs. 1,60,000, against which the actuals have amounted to Rs. 1,20,212, the short realisations being apparently due to too sanguine an estimate having been formed of the departmental receipts. The differences of Rs. 39,627 and Rs. 23,627 between the actuals and the budget and revised estimates respectively of Incorporated Local revenue are almost entirely due to the causes assigned in para. 2 for the variations between the total revenue of the two years.

Comparison with budget and revised estimates.

Expenditure.

4. Of the total increase of Rs. 3,28,175 in the expenditure from all sources compared with that of the previous year, Rs. 1,34,873 represents the enhancement in the outlay by Departmental officers from Provincial funds which is due principally to the commencement and progress of work on the new law courts at Madras, on which a sum of Rs. 1,78,513 was expended during the year, and to a larger number of buildings classed under the heads "Law and Justice," "Miscellaneous" and "Mint, Treasury and Currency" having been in progress during 1888-89.

Comparison with actuals of previous year.

5. The large increase of Rs. 92,447 in the expenditure by Civil officers from Provincial funds occurs mainly under the heads Communications and Miscellaneous Public Improvements, and is apparently due to the payment of grants-in-aid to Municipalities for water-works, improvements to towns, &c. Under Incorporated Local funds, the enhanced outlay of the year is the result of a considerably larger grant having been available for expenditure during 1888-89 and of the altered procedure for accounting for the transactions in connection with the collection of tolls in the Trichinopoly district, already referred to in para. 2.

6. The actuals under Imperial have exceeded the budget estimate by Rs. 2,266 owing to the readjustment of certain recoveries on account of advances made in England, which were credited to the head Imperial in the accounts of 1887-88, and to expenditure having been incurred against additional grants sanctioned during the course of the year for postal minor works at various places. The departmental expenditure from Provincial funds has fallen short of the budget estimate by Rs. 2,22,537, owing apparently to the postponement or abandonment of certain works, inability to utilise so large a sum as Rs. 2,15,000 for the new law courts at Madras, an over-estimate of the requirements for repairs to civil buildings and for Public Works establishment, and an unanticipated reduction of Rs. 25,103 in the suspense balances of the Presidency. The revised estimate was reduced to Rs. 21,72,000, against which the actuals have amounted to Rs. 20,77,463, the short outlay of Rs. 94,537 being mainly attributed to such causes as failure on the part of contractors to execute work and supply materials, delay in the submission of bills for

Comparison with budget and revised estimates.

claims due, late receipt of sanction to estimates and allotments, return to the workshops of machinery employed in the construction of bridges, prevalence of sickness among labourers, changes in subordinate staff and savings on the grants for completed works. A portion of the lapse is also attributable to the reduction of Rs. 25,103 effected in the suspense balances, to short charges under the head establishment, owing to increased contributions from other funds, and to the non-payment of bills for tools and plant purchased late in the year.

7. The excess outlay of Rs. 1,12,448 over the budget estimate of expenditure by Civil officers from Provincial funds is due partly to the sanction during the course of the year of grants-in-aid to Municipalities for water-works and improvements to towns and partly to expenditure having been incurred in excess of allotments for the Vizagapatam and Ganjam Agency works. To the latter cause, and to the fact that the Local Government sanctioned late in the year additional allotments for the Calicut and Madras Municipalities, is attributable the excess of Rs. 49,448 over the revised estimate.

8. In comparison with the budget estimate, the actuals under Incorporated Local funds show an excess outlay of Rs. 79,838, which is apparently due to the expenditure of the year having been under-estimated. The difference between the revised estimate and the actuals is principally attributable to the changes effected in the accounts of toll collections in the Trichinopoly district, already referred to in paras. 2 and 5.

II.—Comparison of outlay by departmental heads.

9. The expenditure of the year from Imperial funds is exhibited below under departmental and service heads in comparison with the actuals of the previous year and the budget and revised estimates :—

—	1887-88.	1888-89.		
	Actuals.	Budget estimate.	Revised estimate.	Actuals.
Imperial.	Rs.	Rs.	Rs.	Rs.
Civil Buildings—				
Original Works	12,856	4,000	5,570	4,793
Repairs	8,612	11,000	10,880	8,494
Total, Works and Repairs ...	21,468	15,000	16,450	13,287
Establishment	430	3,400	3,730	7,481
Tools and plant	316	300	320	198
Grand Total ...	22,214	18,700	20,500	20,966
Deduct—Expenditure in England	...	...	...	532
Deduct—Loss by Exchange	...	...	...	248
Net Expenditure ...	22,214	18,700	20,500	20,186

10. The short outlay of Rs. 2,386 on the grant for repairs is principally attributed to the slow progress of work on certain telegraph buildings in the Presidency and Godávari Eastern Divisions, and an unappropriated balance of Rs. 713 of the total grant for repairs. The charge of Rs. 7,481 for establishment is made up of a sum of Rs. 3,056, representing 23 per cent. on works and repairs outlay, *plus* an item of Rs. 4,425, credited to Imperial funds during 1887-88 on account of recoveries of advances made in England, and now readjusted by debit to that head and credit to Provincial revenue, under instructions from this office.

11. The details of the expenditure from Provincial funds, under departmental and service heads, are exhibited below in comparison with the actuals of 1887-88 and the estimates:—

—	1887-88.	1888-89.		
	Actuals.	Budget estimate.	Revised estimate.	Actuals.
Provincial.	Rs.	Rs.	Rs.	Rs.
Original Works—				
Civil buildings	6,74,524	10,80,071	9,15,078	9,01,634
Communications	3,00,194	2,16,929	2,59,142	2,52,498
Miscellaneous public improvements ...	50,020	3,000	57,429	57,869
Total ...	10,24,738	13,00,000	12,31,649	12,12,001
Repairs—				
Civil buildings	1,72,404	1,92,500	1,76,201	1,46,820
Communications	85,827	92,000	1,28,424	1,27,717
Miscellaneous public improvements ...	15,169	15,500	15,194	19,018
Total ...	2,73,400	3,00,000	3,19,819	2,93,555
Total, Works and Repairs ...	12,98,138	16,00,000	15,51,468	15,05,556
Establishment	5,83,106	6,50,000	5,52,580	5,39,617
Tools and plant	50,220	50,000	67,952	57,095
Profit and loss	217	...	...	298
Suspense	10,909	...	...	— 25,103
Total outlay by Departmental officers ...	19,42,590	23,00,000	21,72,000	20,77,463
Add—Outlay by Civil officers	85,001	65,000	1,28,000	1,77,448
Grand Total ...	20,27,591	23,65,000	23,00,000	22,54,911

12. The causes which occasioned the short outlay of Rs. 19,648 and Rs. 26,264, under the heads Original Works and Repairs, respectively, have already been stated in para. 6, in explaining the lapse on the total of the revised estimate of Provincial expenditure. The excess outlay over the grant for repairs, miscellaneous public improvements, is attributed to the adjustment of a sum of Rs. 5,159, representing outlay incurred on protective works at Beypore, which, pending the orders of the Government of Madras, had been held in the account of miscellaneous advances for a considerable period, *vide* paras. 28 and 29 of my notes on the Finance Accounts for 1886-87 and 1887-88 respectively.

13. *Establishment.*—The whole cost 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. The Irrigation Branch is also debited with the cost of certain special establishment, in addition to the prescribed percentage charges. The sum of Rs. 5,39,617 appearing against the head establishment in the foregoing table consists therefore of the balance remaining after elimination of all percentage and special charges to other funds, &c., and represents 35·8 per cent. upon the total outlay (Rs. 15,05,556) on works and repairs against a percentage of 44·9 for the previous year. The diminished percentage for 1888-89 is the result of a considerable increase in the expenditure from Provincial sources on works and repairs, and of increased contributions from other funds, &c., for services rendered by the Provincial Public Works establishment.

14. The expenditure from Incorporated Local funds is shown below under departmental and service heads in comparison with the actuals of 1887-88 and the estimates of the year:—

—	1887-88.	1888-89.		
	Actuals.	Budget estimate.	Revised estimate.	Actuals.
Incorporated Local.	Rs.	Rs.	Rs.	Rs.
Original Works—	...	...	...	...
Civil buildings	1,33,599	77,475	85,140	89,317
Communications	909	...	...	1,771
Miscellaneous public improvements ...				
Total ...	1,34,508	77,475	85,140	91,088
Repairs—	...	...	...	...
Civil buildings	23,709	22,508	24,611	20,706
Communications	...	...		...
Miscellaneous public improvements ...				
Total ...	23,709	22,508	24,611	20,706
Total, Works and Repairs ...	1,58,217	99,983	1,09,751	1,11,794
Establishment	55,469	36,149	36,398	34,695
Tools and plant	2,080	67,868	58,851	61,378
Total outlay by Departmental officers ...	2,15,766	2,04,000	2,05,000	2,07,867
Add—Outlay by Civil officers	37,59,969	37,94,000	38,38,000	38,69,971
Grand Total ...	39,75,735	39,98,000	40,43,000	40,77,838

15. The excess expenditure under the head Original Works occurred principally on the works noted in the margin owing to no specific allotments having been sanctioned prior to the framing of the revised estimate. The short outlay on the grant for repairs is attributed to the fact that an anticipated transfer of a charge of Rs. 3,680 from Irrigation to Local Funds was only made to the extent of Rs. 416.

	Rs.
1. Aqueduct to carry the Iskápalle channel over the Bhattipróle drain.	8,169
2. Iron girder bridge over the Gunnaram canal	3,275

16. The charge of Rs. 34,695 for establishment is made by Provincial funds and represents 23 per cent. on works and repairs outlay (exclusive of Rs. 21,305 exempted from that percentage), *plus* a sum of Rs. 13,884, the charge on account of the scrutiny of Local Fund estimates. The debit of Rs. 61,378 on account of tools and plant is made up of a special item of Rs. 60,024 for ferry steamers for use on the Godávari at Rajahmundry and the Kovur-Munjair junction canal, *plus* a sum of Rs. 1,354, which represents 1½ per cent. on works and repairs outlay (Rs. 90,489).

17. *Excluded Local Funds.*—A sum of Rs. 18 was credited as revenue during 1888-89, being the realisations by sale of old materials. The expenditure of the year amounted to Rs. 48,459 against a revised estimate of Rs. 50,897. A sum of Rs. 8,471, representing the outlay incurred in the construction of a pier at Gopálpur, was exempted from any charges on account of establishment and tools and plant, which, in the case of other Excluded Local Fund works, were made at the prescribed percentages of 23 and 1½ respectively.

18. *Contributions.*—In the finance accounts of Provincial funds, expenditure to the extent of Rs. 31,908 has been recorded as incurred from contributions against

realisations aggregating Rs. 27,181. Further contributional outlay to the extent of Rs. 180 is included in the accounts of Incorporated Local funds.

III.—Suspense Accounts.

19. The figures below represent the balances of the several suspense accounts as they stood at the close of the year; these balances are reported to have been audited in the manner prescribed by my Circular No. 14 of 1886.

	Dr.	Cr.
	Rs.	Rs.
Affecting charge to grant—		
Stock purchases and sales	...	4,659
Stock	3,85,465	...
Workshop manufacture	11,450	..
Miscellaneous advances	45,126	...
London invoices	...	178
London stores	48,291	...
	Dr.	
	Rs.	
Debt balance— Net ...	4,85,495	
	Cr.	
	Rs.	
Deposits	1,43,783	

20. *Stock Purchases and Sales.*—The only exceptional item in this account is one of Rs. 254, representing the value of lime supplied to a contractor, from whom recovery of the amount due is reported to be impracticable. The orders of the Local Government regarding the adjustment of this item have been asked for.

21. *Stock.*—With reference to paras. 26 and 25 of my notes on the Finance Accounts for 1886-87 and 1887-88, respectively, it may be noted that, at the close of the past year, the stock balance (Rs. 1,46,291) of the Public Works Stores division included surplus and unserviceable stores valued at Rs. 53,608: a reduction of Rs. 11,522 having been effected in the value of these stores during the course of the year. The Examiner reports that the stock ledgers and returns of this division had not been verified at the time of the submission of the Finance Accounts, but that this duty will shortly be undertaken by an accountant of his office.

22. With the exception of that in the Dowlaishweram Workshops, where stock is now being taken, the stock balance of the Presidency had been verified by actual count during the course of the year, and, except in a few instances, the rates at which stock is held on the books are reported to compare fairly well with prevailing market rates. In the Nílgiri division, a considerable loss is anticipated by the sale of plant, machinery, sheds and land standing at debit of the sub-head "land and kilns," consequent on the failure and closing of manufacturing operations at the lake brick-fields, Ootacamund. In the Kistna Eastern Division, the value of stock "at present rates" was in excess of the adjusted value by Rs 8,364, owing to stores having been received during the course of the year at rates below those prevailing in the division. Another large difference at close of March last, between "present" and "adjusted" value of stock, in the Godávari Eastern Division, has been adjusted in the accounts of the current year.

23. *Materials at site.*—No certificates of verification of materials at site of works in the Ganjam and Chingleput divisions had been received. In several other divisions a complete verification of materials had not been made; numerous discrepancies between actual and book balances had been discovered, which apparently are the subject of inquiry in view to the necessary adjustments being made during the current year.

24. *Workshop Manufacture.*—The Examiner notes that certain unserviceable timber, which formed part of the balance of materials at site in the Presidency Workshop division and which was referred to in para. 27 of my note on the Finance Accounts for 1887-88, was, under the sanction of the Local Government, disposed of by public auction at a loss of Rs. 13,700, which was written off to debit of tools and plant during the year under review.

25. *London Stores.*—Of the balance of Rs. 48,291, outstanding in this account, only Rs. 28 refers to the Public Works Department: the balance of Rs. 48,263 representing the value of English stores sent out for a Local Fund work under the control of the Civil Department. The necessary transfer of this amount has been effected in the accounts of the current year.

26. *Deposits.*—At the close of the year, there were two debit balances of Rs. 13,300 and Rs. 1,250 outstanding in this account, which the Examiner explains to be due to an error in the adjustment of certain write-backs of contributions which appeared in the Civil Exchange accounts after the closing of the divisional books of the year. The items in question were erroneously adjusted under "Deposits—Ordinary" instead of against credit balances outstanding under "Deposits—Contributions." The irregularity has been remedied in the accounts of the current year. Another item of Rs. 16, representing a recovery on account of the Civil Engineers' Provident Fund, was, owing to some delay in the adjustment of the amount between two divisions of the Madras Presidency, temporarily adjusted in the Examiner's auxiliary books by credit to "Deposits" from which account it has been removed during the current year.

IV.—Irregularities.

27. The following is an abstract of the unauthorized expenditure both in regard to estimates and appropriations, outstanding at the close of the past year:—

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 appropriations.	Excess expenditure.
		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.
Provincial ..	20	25,926	11	5,43,438	11,684	1	1,654	11	3,39,401	24,362
Incorporated Local ..	..	..	2	63,925	7,524	1	8,169	..	..	..
Total ..	20	25,926	13	6,07,363	19,208	2	9,823	11	3,39,401	24,362

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

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

Order—dated 21st December 1889, No. 3637 W., Public Works.

Communicated to officers concerned for information.

(True Extract.)

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

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

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated December, 21st.

Recd. *Encl.*

G.O., 21st Dec. 1889, No. 3637 W.

DECEMBER.

Finance Accounts

Resolution of the Government of India on note by the Officiating Accountant-General, Public Works Department, on the — for 1888-89, communicated to officers concerned.

3637

8TH JUNE 1889, No. 1529 W., PUBLIC WORKS.

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	6,000	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	33,500	28,700	22,214
In charge of Departmental officers	Provincial	21,76,954	17,07,000	19,12,000	19,42,590
Do. do.	,,	2,05,284	86,000	96,000	85,001
In charge of Civil officers ..					
Total ..		23,82,238	17,93,000	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
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

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	16,538	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. 5,83,106, 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 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	1,36,754	1·6
,, ,, (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		
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
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	5,964	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
Graud 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 $1\frac{1}{2}$ 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 $1\frac{1}{2}$ 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—		
Stock purchases and sales	...	1,533
Stock	4,55,380	...
Workshop manufacture	22,580	...
Miscellaneous advances	35,666	...
London invoices	...	1,546
London stores	51	...
Debt balances—		
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 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	..	..	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.

(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. Vencatachellam 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.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint 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

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.

No. 402 A.—C. W.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
Civil Works.

Calcutta, the 22nd November 1889.

MADRAS.

(XXXII and 45.—Civil Works.)

Finance Accounts for 1888-89.

Read—

The following note by Lieutenant-Colonel A. G. Begbie, R.E., Officiating Accountant General, Public Works Department,—No. 946 G., dated 17th October 1889.

The revenue and expenditure of 1888-89, 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.	1887-88.	1888-89.		
		Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.	Rs.
REVENUE.					
XXXII.—Civil Works.					
In charge of Departmental Officers	Provincial	1,07,121	84,000	1,40,000	98,230
Ditto of Civil Officers	Ditto	20,813	4,000	20,000	21,982
		1,27,934	88,000	1,60,000	1,20,212
Ditto of Departmental Officers	Incorporated Local	5,261	4,000	4,000	5,945
Ditto of Civil Officers	Ditto	8,23,126	8,19,000	8,35,000	8,56,682
		8,28,387	8,23,000	8,39,000	8,62,627
Total Revenue	...	9,56,321	9,11,000	9,99,000	9,82,839
EXPENDITURE.					
45.—Civil Works.					
In charge of Departmental Officers	Imperial	22,214	18,700	20,500	20,966
Ditto ditto ditto	Provincial	19,42,590	23,00,000	21,72,000	20,77,463
Ditto of Civil Officers	Ditto	85,001	65,000	1,28,000	1,77,448
		20,27,591	23,65,000	23,00,000	22,54,911
Ditto of Departmental Officers	Incorporated Local	2,15,766	2,04,000	2,05,000	2,07,867
Ditto of Civil Officers	Ditto	37,59,969	37,94,000	38,38,000	38,69,971
		39,75,735	39,98,000	40,43,000	40,77,838
Total Expenditure	...	60,25,540	63,81,700	63,63,500	63,53,715

11. The details of the expenditure from Provincial Funds, under departmental and service heads, are exhibited below in comparison with the actuals of 1887-88 and the estimates;—

	1887-88.	1888-89.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Original Works—				
Civil Buildings	6,74,524	10,80,071	9,15,078	9,01,634
Communications	3,00,194	2,16,929	2,59,142	2,52,498
Miscellaneous Public Improvements	50,020	3,000	57,429	57,869
	10,24,738	13,00,000	12,31,649	12,12,001
Repairs—				
Civil Buildings	1,72,404	1,92,500	1,76,201	1,46,820
Communications	85,827	92,000	1,28,424	1,27,717
Miscellaneous Public Improvements	15,169	15,500	15,194	19,018
	2,73,400	3,00,000	3,19,819	2,93,555
Total Works and Repairs	12,98,138	16,00,000	15,51,468	15,05,556
Establishment	5,53,106	6,50,000	5,52,580	5,39,617
Tools and Plant	50,220	50,000	67,952	57,095
Profit and Loss	217	...	...	298
Suspense	10,909	...	...	—25,103
Total outlay by Departmental Officers	19,42,590	23,00,000	21,72,000	20,77,463
Add—Outlay by Civil Officers	85,001	65,000	1,28,000	1,77,448
GRAND TOTAL	20,27,591	23,65,000	23,00,000	22,54,911

12. The causes which occasioned the short outlay of Rs. 19,648 and Rs. 26,264, under the heads Original Works and Repairs, respectively, have already been stated in para. 6, in explaining the lapse on the total of the Revised Estimate of Provincial expenditure. The excess outlay over the grant for Repairs, Miscellaneous Public Improvements, is attributed to the adjustment of a sum of Rs. 5,159, representing outlay incurred on protective works at Beypore, which, pending the orders of the Government of Madras, had been held in the account of Miscellaneous Advances for a considerable period, *vide* paras. 28 and 29 of my notes on the Finance Accounts for 1886-87 and 1887-88, respectively.

13. *Establishment.*—The whole cost 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. The Irrigation Branch is also debited with the cost of certain special establishment, in addition to the prescribed percentage charges. The sum of Rs. 5,39,617 appearing against the head Establishment in the

foregoing table consists therefore of the balance remaining after elimination of all percentage and special charges to other funds, &c., and represents 35·8 per cent. upon the total outlay (Rs. 15,05,556) on works and repairs against a percentage of 44·9 for the previous year. The diminished percentage for 1888-89 is the result of a considerable increase in the expenditure from Provincial sources on works and repairs, and of increased contributions from other funds, &c., for services rendered by the Provincial Public Works Establishment.

14. The expenditure from Incorporated Local Funds is shewn below under departmental and service heads in comparison with the actuals of 1887-88, and the estimates of the year—

	1887-88.	1888-89.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.
INCORPORATED LOCAL.				
Original Works—	...	...	...	...
Civil Buildings	1,33,599	77,475	85,140	89,317
Communications	909	...	...	1,771
Miscellaneous Public Improvements				
	1,34,508	77,475	85,140	91,088
Repairs—	...	...	...	...
Civil Buildings	23,709	22,508	24,611	20,706
Communications	...	...	...	...
Miscellaneous Public Improvements				
	23,709	22,508	24,611	20,706
Total Works and Repairs	1,58,217	99,983	1,09,751	1,11,794
Establishment	55,469	36,149	36,398	34,695
Tools and Plant	2,080	67,868	58,851	61,378
Total outlay by Departmental Officers	2,15,766	2,04,000	2,05,000	2,07,867
Add—Outlay by Civil Officers	37,59,969	37,94,000	38,38,000	38,69,971
GRAND TOTAL	39,75,735	39,98,000	40,43,000	40,77,838

15. The excess expenditure under the head Original Works occurred principally on the works noted in the margin owing to no specific allotments having been sanctioned prior to the framing of the Revised Estimate. The short outlay on the grant for Repairs is attributed to the fact that an anticipated transfer of a charge of Rs. 3,680 from Irrigation to Local Funds was only made to the extent of Rs. 416.

1. Aqueduct to carry the Iskapalle channel over the Bhattiprole drain—Rs. 8,169.
2. Iron girder bridge over the Gunnaram Canal—Rs. 3,275.

16. The charge of Rs. 34,695, for Establishment is made by Provincial Funds and represents 23 per cent. on works and repairs outlay (exclusive of Rs. 21,305 exempted from that percentage), *plus* a sum of Rs. 13,884, the charge on account of the scrutiny of Local Fund estimates. The debit of Rs. 61,378

11. The details of the expenditure from Provincial Funds, under departmental and service heads, are exhibited below in comparison with the actuals of 1887-88 and the estimates:—

	1887-88.	1888-89.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Original Works—				
Civil Buildings	6,74,524	10,80,071	9,15,078	9,01,634
Communications	3,00,194	2,16,929	2,59,142	2,52,498
Miscellaneous Public Improvements	50,020	3,000	57,429	57,869
	10,24,738	13,00,000	12,31,649	12,12,001
Repairs—				
Civil Buildings	1,72,404	1,92,500	1,76,201	1,46,820
Communications	85,827	92,000	1,28,424	1,27,717
Miscellaneous Public Improvements	15,169	15,500	15,194	19,018
	2,73,400	3,00,000	3,19,819	2,93,555
Total Works and Repairs	12,98,138	16,00,000	15,51,468	15,05,556
Establishment	5,83,106	6,50,000	[illegible]	5,39,617
Tools and Plant	50,220	50,000	67,952	57,095
Profit and Loss	217	...	...	298
Suspense	10,909	...	...	—25,103
Total outlay by Departmental Officers	19,42,590	23,00,000	21,72,000	20,77,463
Add—Outlay by Civil Officers	85,001	65,000	1,28,000	1,77,448
GRAND TOTAL	20,27,591	23,65,000	23,00,000	22,54,911

12. The causes which occasioned the short outlay of Rs. 19,648 and Rs. 26,264, under the heads Original Works and Repairs, respectively, have already been stated in para. 6, in explaining the lapse on the total of the Revised Estimate of Provincial expenditure. The excess outlay over the grant for Repairs, Miscellaneous Public Improvements, is attributed to the adjustment of a sum of Rs. 5,159, representing outlay incurred on protective works at Beypore, which, pending the orders of the Government of Madras, had been held in the account of Miscellaneous Advances for a considerable period, *vide* paras. 28 and 29 of my notes on the Finance Accounts for 1886-87 and 1887-88, respectively.

13. *Establishment.*—The whole cost 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. The Irrigation Branch is also debited with the cost of certain special establishment, in addition to the prescribed percentage charges. The sum of Rs. 5,39,617 appearing against the head Establishment in the

foregoing table consists therefore of the balance remaining after elimination of all percentage and special charges to other funds, &c., and represents 35·8 per cent. upon the total outlay (Rs. 15,05,556) on works and repairs against a percentage of 44·9 for the previous year. The diminished percentage for 1888-89 is the result of a considerable increase in the expenditure from Provincial sources on works and repairs, and of increased contributions from other funds, &c., for services rendered by the Provincial Public Works Establishment.

14. The expenditure from Incorporated Local Funds is shewn below under departmental and service heads in comparison with the actuals of 1887-88, and the estimates of the year—

	1887-88.	1888-89.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
INCORPORATED LOCAL.	Rs.	Rs.	Rs.	Rs.
Original Works—				
Civil Buildings	1,33,599	77,475	85,140	89,317
Communications	909	...	...	1,771
Miscellaneous Public Improvements				
	1,34,508	77,475	85,140	91,088
Repairs—				
Civil Buildings	23,709	22,508	24,611	20,706
Communications	...	...	...	...
Miscellaneous Public Improvements				
	1,58,217	99,983	1,09,751	1,11,794
Total Works and Repairs	55,469	36,149	36,398	34,695
Establishment	2,080	67,868	58,851	61,378
Tools and Plant				
Total outlay by Departmental Officers	2,15,766	2,04,000	2,05,000	2,07,867
Add—Outlay by Civil Officers	37,59,969	37,94,000	38,38,000	38,69,971
GRAND TOTAL	39,75,735	39,98,000	40,43,000	40,77,838

15. The excess expenditure under the head Original Works occurred principally on the works noted in the margin owing to no specific allotments having been sanctioned prior to the framing of the Revised Estimate. The short outlay on the grant for Repairs is attributed to the fact that an anticipated transfer of a charge of Rs. 3,680 from Irrigation to Local Funds was only made to the extent of Rs. 416.

1. Aqueduct to carry the Iskapalle channel over the Bhattiprole drain—Rs. 8,169.
2. Iron girder bridge over the Gunnaram Canal—Rs. 3,275.

16. The charge of Rs. 34,695, for Establishment is made by Provincial Funds and represents 23 per cent. on works and repairs outlay (exclusive of Rs. 21,305 exempted from that percentage), *plus* a sum of Rs. 13,884, the charge on account of the scrutiny of Local Fund estimates. The debit of Rs. 61,378

on account of Tools and Plant is made up of a special item of Rs. 60,024 for ferry steamers for use on the Godavari at Rajamundry and the Kovur-Munjair junction canal, *plus* a sum of Rs. 1,354, which represents 1½ per cent. on works and repairs outlay (Rs. 90,489).

17. *Excluded Local Funds.*—A sum of Rs. 18 was credited as revenue during 1888-89, being the realisations by sale of old materials. The expenditure of the year amounted to Rs. 48,459 against a Revised Estimate of Rs. 50,897. A sum of Rs. 8,471, representing the outlay incurred in the construction of a pier at Gopalpur, was exempted from any charges on account of Establishment and Tools and Plant, which, in the case of other Excluded Local Fund works, were made at the prescribed percentages of 23 and 1½, respectively.

18. *Contributions.*—In the Finance Accounts of Provincial Funds, expenditure to the extent of Rs. 31,908 has been recorded as incurred from contributions against realisations aggregating Rs. 37,181. Further contributional outlay to the extent of Rs. 180 is included in the accounts of Incorporated Local Funds.

III.—Suspense Accounts.

19. The figures below represent the balances of the several suspense accounts as they stood at the close of the year; these balances are reported to have been audited in the manner prescribed by my Circular No. 14 of 1886.

	Dr. Rs.	Cr. Rs.
Affecting charge to grant—		
Stock Purchases and Sales	...	4,659
Stock	3,85,465	...
Workshop Manufacture	11,450	...
Miscellaneous Advances	45,126	...
London Invoices	...	178
London Stores	48,291	...
	Dr. Rs.	
Net	4,85,495	
Debt balance—	Cr.	
Deposits	1,43,783	

20. *Stock Purchases and Sales.*—The only exceptional item in this account is one of Rs. 254, representing the value of lime supplied to a contractor, from whom recovery of the amount due is reported to be impracticable. The orders of the Local Government regarding the adjustment of this item have been asked for.

21. *Stock.*—With reference to paras. 26 and 25 of my notes on the Finance Accounts for 1886-87 and 1887-88, respectively, it may be noted that, at the close of the past year, the stock balance (Rs. 1,46,291) of the Public Works Stores Division included surplus and unserviceable stores valued at Rs. 53,608: a reduction of Rs. 11,522 having been effected in the value of these stores during the course of the year. The Examiner reports that the stock ledgers and returns of this Division had not been verified at the time of the submission of the Finance Accounts, but that this duty will shortly be undertaken by an accountant of his office.

22. With the exception of that in the Dowlaishweram Workshops, where stock is now being taken, the stock balance of the Presidency had been verified by actual count during the course of the year, and, except in a few instances, the rates at which stock is held on the books are reported to compare fairly well with prevailing market rates. In the Nilgiri Division, a considerable loss is anticipated by the sale of plant, machinery, sheds and land standing

at debit of the sub-head "land and kilns," consequent on the failure and closing of manufacturing operations at the lake brickfields, Ootacamund. In the Kistna Eastern Division, the value of stock "at present rates" was in excess of the adjusted value by Rs. 8,364, owing to stores having been received during the course of the year at rates below those prevailing in the Division. Another large difference at close of March last, between "present" and "adjusted" value of stock, in the Godavari Eastern Division, has been adjusted in the accounts of the current year.

23. *Materials at site.*—No certificates of verification of materials at site of works in the Ganjam and Chingleput Divisions had been received. In several other Divisions a complete verification of materials had not been made; numerous discrepancies between actual and book balances had been discovered, which apparently are the subject of enquiry in view to the necessary adjustments being made during the current year.

24. *Workshop Manufacture.*—The Examiner notes that certain unserviceable timber, which formed part of the balance of materials at site in the Presidency Workshop Division and which was referred to in para. 27 of my note on the Finance Accounts for 1887-88, was, under the sanction of the Local Government, disposed of by public auction at a loss of Rs. 13,700, which was written off to debit of Tools and Plant during the year under review.

25. *London Stores.*—Of the balance of Rs. 48,291, outstanding in this account, only Rs. 28 refers to the Public Works Department: the balance of Rs. 48,263 representing the value of English stores sent out for a Local Fund work under the control of the Civil Department. The necessary transfer of this amount has been effected in the accounts of the current year.

26. *Deposits.*—At the close of the year, there were two debit balances of Rs. 13,300 and Rs. 1,250 outstanding in this account, which the Examiner explains to be due to an error in the adjustment of certain write-backs of contributions which appeared in the Civil Exchange accounts after the closing of the Divisional books of the year. The items in question were erroneously adjusted under "Deposits—Ordinary" instead of against credit balances outstanding under "Deposits—Contributions." The irregularity has been remedied in the accounts of the current year. Another item of Rs. 16, representing a recovery on account of the Civil Engineers' Provident Fund, was, owing to some delay in the adjustment of the amount between two Divisions of the Madras Presidency, temporarily adjusted in the Examiner's auxiliary books by credit to "Deposits" from which account it has been removed during the current year.

IV.—Irregularities.

27. The following is an abstract of the unauthorised expenditure both in regard to estimates and appropriations, outstanding at the close of the past year:—

Funds.	No Estimates.		Excess over Estimates.			No Appropriations.		Excess over Appropriations.		
	No. of Works.	Amount expended.	No. of Works.	Amount of Estimate.	Excess Expenditure.	No. of Works.	Amount expended	No. of Works.	Amount of Appropriations.	Excess Expenditure.
		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.
Provincial	20	25,926	11	5,43,438	11,684	1	1,654	11	3,39,401	24,362
Incorporated Local	...	...	2	63,925	7,524	1	8,169	...	...	...
Total	20	25,926	13	6,07,363	19,208	2	9,823	11	3,39,401	24,362

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

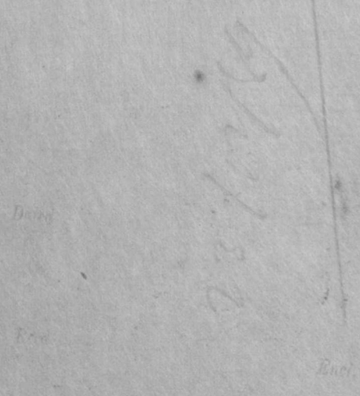
Colonel, R.E.,
Secretary to the Govt. of India.

Government of India Central Printing Office—No. 881 A. G., P. W. D.—27-11-89.—60.

F. 11861.

Govt. of 18 | Madras.

PUBLIC WORKS.



21st Jan 87 No 363/W.

Finance Accounts.

Resolution of the Govt on note by the Accountant General Pr W on the — for 1886-87. Comd to Offices concerned.

20/12

14

21/12.