(1) பக்கங்களின் எண்ணிக்கை 6

(2) புதுக்கித் திருப்பிய நாள் செப்டம்பர் 90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

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அரசாணை எண். 472
மு. கோப்புத் தாள் எண்.

அச்சகம்
பல்வகை

நாள் : 18-2-1991

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மடிக்கவோ கண்டபடி கையாளவோ கூடாது

6 Sheets

ஆவண. கா-1—18,006—15-6-87.

Accompaniment to Accountant General, Public Works Department, No. 18 G. of 8th January 1891.

Appendix A.

Distribution of estimates and outlay in Madras, Buildings and Roads Branch, by service and departmental heads, during 1889-90.

Departmental Heads.	Military Works. Imperial. 1888-89. Actuals.	Military Works. Imperial. 1889-90. Budget Estimate.	Military Works. Imperial. 1889-90. Revised Estimate.	Military Works. Imperial. 1889-90. Actuals.	Civil Works. Imperial. 1888-89. Actuals.	Civil Works. Imperial. 1889-90. Budget Estimate.	Civil Works. Imperial. 1889-90. Revised Estimate.	Civil Works. Imperial. 1889-90. Actuals.	Civil Works. Provincial. 1888-89. Actuals.	Civil Works. Provincial. 1889-90. Budget Estimate.	Civil Works. Provincial. 1889-90. Revised Estimate.	Civil Works. Provincial. 1889-90. Actuals.	Civil Works. Incorporated Local. 1888-89. Actuals.	Civil Works. Incorporated Local. 1889-90. Budget Estimate.	Civil Works. Incorporated Local. 1889-90. Revised Estimate.	Civil Works. Incorporated Local. 1889-90. Actuals.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Original Works—									...	...	...	...	...	...	...	...
Military	2,02,805	2,53,250	3,23,767	2,96,214	...	...	...	...								
Civil Buildings	...	...	...	...	4,793	4,000	5,730	3,555	9,01,634	9,66,500	9,36,666	9,24,866	...	...	...	...
Communications	...	...	...	...	...	...	...	...	2,52,498	3,58,500	4,26,379	4,30,596	89,317	4,000	54,560	52,763
Miscellaneous Public Improvements	...	...	...	...	...	...	...	...	57,869	15,000	20,330	17,900	1,771	...	...	1,885
	2,02,805	2,53,250	3,23,767	2,96,214	4,793	4,000	5,730	3,555	12,12,001	13,40,000	13,83,375	13,73,362	91,088	4,000	54,560	54,648
Repairs—									...	...	...	...	...	...	...	...
Military	2,99,286	2,95,650	2,96,318	3,13,295	...	...	...	...								
Civil Buildings	...	...	...	...	8,494	13,000	20,430	19,280	1,46,820	1,60,000	1,78,657	1,81,606	...	...	...	...
Communications	...	...	...	...	...	...	...	...	1,27,717	85,000	1,33,660	1,34,541	20,706	20,625	23,849	24,330
Miscellaneous Public Improvements	...	...	...	...	...	...	...	...	19,018	15,000	14,024	12,340	...	...	...	...
	2,99,286	2,95,650	2,96,318	3,13,295	8,494	13,000	20,430	19,280	2,93,555	2,60,000	3,31,341	3,28,487	20,706	20,625	23,849	24,330
Total Works and Repairs	5,02,091	5,48,900	6,20,085	6,09,509	13,287	17,000	26,160	22,835	15,05,556	16,00,000	17,14,716	17,01,849	1,11,794	24,625	78,409	78,978
Establishment	1,07,498	1,27,600	1,42,355	1,47,849	7,481	3,900	6,000	5,252	5,39,617	6,50,000	6,08,000	5,71,710	34,695	20,179	30,708	6,051
Tools and Plant	6,922	8,200	9,160	9,141	198	200	340	343	57,095	50,000	57,325	24,991	61,378	25,196	1,883	2,105
Suspense	...	...	...	...	...	...	...	...	—28,150	...	—97,041	—23,428	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	298	...	...	89	...	...	...	...
Outlay by Civil Officers	...	...	...	...	...	...	...	...	1,77,098	1,27,000	1,38,000	1,28,589	38,66,682	38,87,000	37,84,000	40,03,740
Grand Total	6,16,511	6,84,700	7,71,600	7,66,499	20,966	21,100	32,500	28,430	22,51,514	24,27,000	24,21,000	23,98,800	40,74,549	39,57,000	38,95,000	40,90,874
Deduct—Expenditure in England	...	...	...	...	532	...	...	...	...	...	...	...	...	...	...	...
Loss by Exchange	...	...	...	...	248	...	...	...	...	...	...	...	...	...	...	...
Net outlay in India	6,16,511	6,84,700	7,71,600	7,66,499	20,186	21,100	32,500	28,430	22,51,514	24,27,000	24,21,000	23,98,800	40,74,549	39,57,000	38,95,000	40,90,874

Accompaniment to Accountant General, Public Works Department, No. 18 G. of 8th January 1891.

Appendix B.

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1889-90.

		Loan Fund Works.									Protective Works.	Grand Total.
		Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Pennér Anicut System.	Srivaikunthum Anicut System.	Sangam Anicut System.	Karnul Canal.	Barur Tank.	Periyar Project.	Total.	Rushikulya Project.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital Outlay.													
During year	Direct	72,308	4,95,241	—21	12,097	...	43,000	—966	30,263	7,42,012	13,93,934	3,14,215	17,08,149
	Indirect	6,189	29,657	...	1,131	...	6,020	...	2,656	20,453	66,106	2,433	68,539
		78,497	5,24,898	—21	13,228	...	49,020	—966	32,919	7,62,465	14,60,040	3,16,648	17,76,688
To end of year	Direct	1,08,33,062	88,37,758	16,56,061	16,23,663	13,51,027	29,60,881	2,16,41,679	3,78,466	16,05,932	5,08,88,529	13,79,700	5,22,68,229
	Indirect	18,86,183	6,59,084	1,23,392	2,43,278	1,00,514	6,60,025	...	20,089	33,824	37,26,389	2,16,070	39,42,459
		1,27,19,245	94,96,842	17,79,453	18,66,941	14,51,541	36,20,906	2,16,41,679	3,98,555	16,39,756	5,46,14,918	15,95,770	5,62,10,688
Revenue Account.													
Gross Revenue.													
During year	Direct	1,14,918	45,020	7,362	508	1,152	914	75,951	101	...	2,45,926	...	2,45,926
	Indirect	20,03,716	15,06,178	7,73,648	1,39,537	98,240	1,20,005	...	2,434	...	46,43,758	...	46,43,758
		21,18,634	15,51,198	7,81,010	1,40,045	99,392	1,20,919	75,951	2,535	...	48,89,684	...	48,89,684
To end of year	Direct	17,04,675	6,04,130	1,12,109	4,409	21,492	3.195	5,99,205	157	...	30,49,372	...	30,49,372
	Indirect	4,36,25,566	2,31,10,370	1,83,01,598	23,28,486	12,97,643	3,80,103	...	3,325	...	8,90,47,091	...	8,90,47,091
		4,53,30,241	2,37,14,500	1,84,13.707	23,32,895	13,19,135	3,83,298	5,99,205	3,482	...	9,20,96,463	...	9,20,96,463
Working Expenses.													
During year	Direct	4,67,916	3 65,520	1,83,810	33,289	25,306	63,509	1,19,914	3,030	...	12,62,294	...	12,62,294
	Indirect	32,524	19,373	9,461	1,757	1,369	2,479	4,863	98	...	71,924	...	71,924
		5,00,440	3,84,893	1,93,271	35,046	26,675	65,988	1,24,777	3,128	...	13,34,218	...	13,34,218
	Deduct old maintenance charges	...	...	1,34,934	21,997	7,096	15,608	...	...	...	1,79,635	...	1,79,635
	Net Total	5,00,440	3,84,893	58,337	13,049	19,579	50,380	1,24,777	3,128	...	11,54,583	...	11,54,583

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1889-90—continued.

	Loan Fund Works.							Protective Works.	Grand Totals.
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Pennér Anicut System.	Striváthum Anicut System.	Rushikulya Project.			
Revenue Account—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Working Expenses—contd.									
Direct	1,13,41,971	65,11,387	72,28,434	8,69,143	4,98,601				
Indirect	7,20,849	3,92,992	3,52,313	69,955	28,452				
To end of year	1,19,62,820	69,04,379	75,80,747	9,38,098	5,27,053				2,94,58,356
Deduct old maintenance charges	...	...	75,47,946	6,89,385	1,46,206				84,14,764
Net Total	1,19,62,820	69,04,379	32,801	2,48,713	3,80,847				2,10,43,592
Net Revenue.									
During year	16,18,194	11,66,305	7,22,673	1,26,996	79,813	...	48,904		37,35,101
To end of year	3,33,67,421	1,68,10,121	1,53,80,906	20,84,182	9,38,288	...	1,44,000		7,10,52,871
Simple Interest.									
During year	4,31,876	3,43,606	66,243	64,705	54,041				20,60,566
To end of year	99,82,397	62,43,938	14,04,008	13,68,574	9,21,968				2,73,74,643
Net Revenue in excess of Interest.									
During year	11,86,318	8,22,699	6,56,430	62,291	25,772	...	...		16,78,585
To end of year	2,33,85,024	1,05,66,183	1,69,76,898	7,15,608	16,420	...	...		4,36,78,229
Interest in excess of net Revenue.									
During year	...	...	...	...	...	...	48,904		...
To end of year	...	...	...	...	...	...	1,44,000		...
Percentage of net Revenue and net loss during year, on the total Capital outlay to end of year.									
Of net revenue	12·72	12·28	40·61	6·80	5·50	...	...		6·64
Of net loss	...	...	...	...	...	...	...		...

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No. 18 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Calcutta, the 3rd February 1891.

Finance Accounts of Buildings and Roads Branch and Finance and Administrative Accounts of Irrigation Branch, Madras, for 1889-90.

Read the following—

Note by Lieut.-Col. A. G. Begbie, R.E., Accountant General, Public Works Department, No. 18G., dated 8th January 1891.

In the following statement the revenue and expenditure of 1889-90 are compared with the actuals of 1888-89 and the Budget and Revised estimates of the year under review :—

	Funds.	1888-89.	1889-90.		
		Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.	Rs.
Revenue.					
XXIX.—Major Works—Direct receipts—Departmental Officers	Imperial	2,41,078	2,51,810	2,55,000	2,45,926
XXIX.—Major Works—Portion of land revenue due to Irrigation	Imperial	46,05,141	43,02,550	44,71,000	46,43,758
XXX.—Minor Works and Navigation—Departmental Officers	Provincial	1,10,908	1,15,800	1,15,000	1,23,695
Total Irrigation	...	49,57,127	46,70,160	48,41,000	50,13,379
XXXI.—Military Works	Imperial	27,384	27,000	30,000	25,522
XXXII.—Civil Works—					
Departmental Officers	Provincial	98,230	1,40,000	80,000	1,02,633
	Incorporated Local.	5,945	4,000	8,000	8,917
Civil Officers	Provincial	21,982	10,000	15,000	7,979
	Incorporated Local.	8,58,670	8,40,000	9,25,000	9,75,432
Total Buildings and Roads	...	10,12,211	10,21,000	10,58,000	11,20,483
GRAND TOTAL	...	59,69,338	56,91,160	58,99,000	61,33,862
Expenditure.					
35.—Construction of Protective Irrigation Works—Departmental Officers	Imperial	2,60,724	3,50,000	3,25,000	3,14,215
42.—Major Works—Working Expenses—Departmental Officers	Imperial	11,05,243	10,75,000	10,82,500	10,87,195
43.—Minor Works and Navigation—					
Departmental Officers	Provincial	32,94,403	33,00,000	33,31,000	32,42,699
	Incorporated Local.	1,070	...	16,000	3,699
49.—Irrigation—Capital Expenditure not charged against Revenue—Departmental Officers	Imperial	13,77,901	15,20,000	14,31,000	13,93,934
Total Irrigation	...	60,39,341	62,45,000	61,85,500	60,41,742
44.—Military Works	Imperial	6,16,511	6,84,700	7,71,600	7,66,499
45.—Civil Works—					
Departmental Officers	Imperial	20,966	21,100	32,500	28,430
	Provincial	20,74,416	23,00,000	22,83,000	22,70,211
	Incorporated Local.	2,07,867	70,000	1,11,000	87,134
Civil Officers	Provincial	1,77,098	1,27,000	1,38,000	1,28,589
	Incorporated Local.	38,66,682	38,87,000	37,84,000	40,03,740
Total Buildings and Roads	...	69,63,540	70,89,800	71,20,100	72,84,603
GRAND TOTAL	...	1,30,02,881	1,33,34,800	1,33,05,600	1,33,26,345

REVENUE.

XXIX.—Major Works—Direct Receipts.

2. Owing to the adjustment in the accounts of 1889-90 of the collections for that year and of the year previous, amounting to Rs. 7,000, on account of water-supply to the Karnul Municipality, the receipts in 1889-90 show an increase of Rs. 4,848 over those of the previous year.

3. The falling off of Rs. 9,074 in the receipts of the year, as compared with the Revised estimate, occurs chiefly on the Karnul Canal, and is attributed to the actual collections on account of water-rates from the canal having been over-estimated.

XXIX.—Portion of Land Revenue due to Irrigation.

4. The following is a comparison of the revenue during 1889-90 with that of the previous year :—

	Actual collections of the year.	Adjustments on account of previous years.	Total.
	Rs.	Rs.	Rs.
1889-90	45,73,388	70,370	46,43,758
1888-89	43,68,982	2,36,159	46,05,141
1889-90 more (+) less (−) .	+2,04,406	−1,65,789	+38,617

The increase of Rs. 2,04,406 in the actual collections of the year over those of the previous year, is due chiefly to the favourable character of the season for canal irrigation in the Godavari and Kistna Deltas and on the Pennér Anicut System, and partly to the growth of irrigation on the Sangam Anicut.

5. The Budget estimate of revenue in 1889-90 was Rs. 43,02,550. But owing to an anticipated increase in the water-rate collections from the Godavari and Kistna Delta Systems, and to the re-transfer of certain channels in the Trichinopoly Division from "Works for which Capital and Revenue accounts are not kept" to the Cauvery Delta System, the Revised estimate was placed at Rs. 44,71,000; against which the actuals have amounted to Rs. 46,43,758. The increase mainly occurs on the Kistna Delta, Pennér Anicut, and the Cauvery Delta Systems. The increase on the first two works has been explained to be due to the increased collections not having been anticipated at the time the Revised estimate was prepared, as the season was then somewhat unfavourable. The increase in the case of the Cauvery Delta System has been caused by an adjustment to the credit of the project during the year of a sum of Rs. 70,370, being the difference between the original and revised revenue accounts of the project for 1887-88.

XXX.—Minor Works and Navigation.

6. The increase in the actual receipts of 1889-90 over those of the previous year and the Budget and Revised estimates of the year, is the net result of several small increases and decreases. The principal increase was from navigation receipts on the Buckingham Canal.

XXXI.—Military Works.

7. The differences between actuals of previous year, Budget and Revised estimates and actuals of the year under review, are small and are due to a falling off in revenue from rents of quarters.

XXXII.—Civil Works.

8. *Provincial.*—The decrease in the revenue realized in 1889-90 from "Works in charge of Public Works officers" as compared with the Budget estimate, is due to an over-estimate of the receipts of the year. The increase over the Revised estimate is attributed to the Revised estimate having been based on the actual realizations in the first eight months of the year, whereas the amounts collected in the last four months exceeded the average thus arrived at.

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9. *Works in charge of Civil Officers.*—The falling off in the *Provincial* receipts of the year as compared with those of 1888-89, is due to the realizations in that year of special contributions for the construction of bridges and Jubilee ghât roads. The estimates of the year included a sum of Rs. 5,000 on account of contributions payable by the Cuddalore Municipality for the Ponnair and Gadilam bridges, but, owing to the inability of the Municipality to meet that liability, the recovery was not effected during the year. The improvement in the receipts of the year under *Incorporated Local* over those of the previous year and the Budget and Revised estimates, is explained to be due chiefly to the opening of a large number of additional toll-gates and ferries, and to a larger collection of arrears than was anticipated. A part of the increase due to these causes was foreseen and provided for in the Revised estimate.

EXPENDITURE.

35.—Construction of Protective Irrigation Works.

10. The Rushikulya project is the only work in progress under this head. The expenditure on it amounted to Rs. 3,14,215 against Rs. 2,60,724 in the previous year, the increase of Rs. 53,491 is due to the more vigorous prosecution of work during 1889-90.

11. The decrease in the expenditure as compared with the Budget estimate is due chiefly to an over-estimate of the actual requirements of the year, while the short outlay as compared with the Revised estimate is explained as due to the non-adjustment of the cost of iron-work for bridges supplied from England.

42.—Major Works—Working Expenses.

12. The expenditure in 1889-90 was Rs. 18,048 less than that of the previous year. The decrease is mainly due to the write-back of the approximate value of the old lock at Bobberlunkah from the Capital to the Revenue account of the Godavari Delta System in 1888-89. The increase, as compared with the Budget and Revised estimates, is principally due to a larger debit to Establishment caused by the actual collections of water-rates in the Civil Department, on which a charge of 6 per cent. is allowed on account of establishment, having proved to be more than the estimates, as explained in paragraph 5 of this note.

43.—Minor Works and Navigation.

13. The expenditure of the year 1889-90, from *Provincial* funds, fell short of that of the previous year by Rs. 51,704. The principal decrease was on the Buckingham Canal, and is explained as due to a less vigorous prosecution of the Capital works of the canal during 1889-90 than in the previous year. The short outlay, as compared with the Budget and Revised estimates, is due chiefly to an over-estimate of the outlay on "Works for which Capital and Revenue accounts are not kept" and "Agricultural Works." Under *Incorporated Local* the lapse of Rs. 12,301, from the Revised estimate of the year, is said to be caused by a sum of Rs. 13,000 provided for expenditure in the Bellary Division not having been spent.

49.—Irrigation—Capital Expenditure not charged against Revenue.

14. The total expenditure incurred under this head during 1889-90 is Rs. 16,033 more than the amount spent in 1888-89. It is the net result of an increased expenditure of Rs. 1,49,087 on the Periyar project, and of a short outlay of Rs. 1,33,054 on other projects which are now approaching completion.

15. The original Budget estimate of the year was Rs. 15,20,000, but owing to the unfavourable character of the first part of the working season having to some extent retarded the progress of works on the Periyar project, the Revised estimate was placed at Rs. 14,31,000, against which the actuals have amounted to Rs. 13,93,934. The decrease of Rs. 37,066 is mainly due to the compensation for lands taken up for the Periyar project not having been paid to the extent anticipated, and partly to a sum of about Rs. 8,000 due to the Davakóta Zemindar not having been adjusted in the accounts of the year, as no advice of payment through the exchange accounts was received.

44.—Military Works.

16. The increase in the expenditure incurred in 1889-90 over that of the previous year and the Budget estimate of the year, is due chiefly to additional grants having been allotted during the year for certain Major Works, such as the construction of a new workshop in lieu of the existing smith-sheds in the gun-carriage factory at Madras, and of Nos. 2 and 3 store-sheds for the Army Clothing Department.

45.—Civil Works.

Works in charge of Departmental Officers.

17. *Imperial.*—The outlay during the year 1889-90 exceeded that of the previous year by Rs. 7,464, the difference being chiefly due to an expenditure of Rs. 7,149 incurred in repairing the Vayalur salt-factory flood-bank having been charged, with the approval of the Government of India, to 45.—"Civil Works," during the year 1889-90.

18. *Provincial.*—The increase in the expenditure in 1889-90 over that of the previous year, is due chiefly to large outlay having been incurred on an iron girder-bridge across the Gadilam River at Cuddalore, and partly to the outlay in 1889-90 on the masonry bridge across the Ponnair on the road to Pondicherry having been larger than in 1888-89 by Rs. 65,551. The short outlay of Rs. 29,789, as compared with the Budget estimate, is chiefly due to a reduction of Rs. 28,428 in the suspense balances, which was not foreseen at the time the Budget estimate was framed; while the decrease of Rs. 12,789, as compared with the Revised estimate, is the net result of the reduction in the suspense balances being less by Rs. 68,613 than the amount provided in the Revised estimate, and of decreases amounting to Rs. 36,290 and Rs. 32,334 in the Establishment and Tools and Plant charges respectively. The decrease in the Establishment charges is due to an over-estimate of the actual cost of the general Public Works Establishment of the Province. The decrease under Tools and Plant is attributed to the non-payment in full, for English stores received during the year by the Public Works Stores division.

19. *Incorporated Local.*—The total expenditure incurred in 1889-90 fell short of the amount expended in the previous year by Rs. 1,20,733, owing chiefly to the unusually large expenditure in 1888-89 on the construction of the Vaigai bridge, and for the purchase of a ferry steamer to ply on the Godavari River at Rajamundry and Kovur-Munjair Junction Canal, and partly to a write-back in the accounts of 1889-90 of the excess debits in the previous years on account of Establishment charges, as explained in the next paragraph.

20. The excess expenditure of Rs. 17,134 over the Budget estimate of the year, is mainly due to the outlay incurred on the Thalavasal and Vaigai bridges, for which no provision was made in the Budget estimate. The decrease, as compared with the Revised estimate, occurs under Establishment, and is explained to be due chiefly to the adjustment, to the credit of this head, of a sum of Rs. 16,552, representing the excess amount charged in the accounts of the previous years on account of the scrutiny of Local Fund estimates.

Works in charge of Civil Officers.

21. *Provincial.*—The outlay in 1889-90 fell short of that of the previous year by Rs. 48,509, owing to the fact that the amount expended in 1888-89 included a special payment of Rs. 19,000 to the Calicut Municipality for the Calicut-Beypur Railway and larger payments to the Cuddapah Municipality for water-works. The Revised estimate was not worked up to, as the grants for agency works in Sangam, Vizagapatam and Godavari were not fully utilized.

22. *Incorporated Local.*—The increase in the expenditure in 1889-90 over that of the previous year and the Budget and Revised estimates of the year, is attributed chiefly to certain new works, not anticipated in the estimates, having been executed in the Kistna District.

Works in charge of Departmental Officers.

23. *Excluded Local.*—A sum of Rs. 119 was credited to this head as revenue during 1889-90, of which Rs. 42 represents the sale-proceeds of old

materials, and Rs. 77 the casual rents of buildings. The expenditure of the year amounted to Rs. 36,046 against a Revised estimate of Rs. 37,549.

24. *Contributions.*—The total outlay from this source amounted to Rs. 1,29,206 in 1889-90, as follows:—

	Rs.
Major Works—Working expenses	42,782
Minor Works and Navigation	7,532
Buildings and Roads	78,892
	1,29,206

25. In Appendix A the outlay of the year under *44.—Military Works* and *45.—Civil Works* is compared by departmental heads with the Budget and Revised estimates and the actuals of the previous year.

Establishment.

26. The total cost of the Public Works Establishment in the Madras Presidency during 1889-90 amounted to Rs. 22,40,469, or 25·78 per cent. on the outlay on works and repairs, against 26·19 per cent. in the previous year, as shown in the following table:—

	1888-89.	1889-90.
	Rs.	Rs.
Outlay on Works and Repairs—		
Gross outlay	66,67,503	70,36,434
Deduct—Cost of land, &c., on which establishment charges are not admissible	6,15,460	5,63,190
Net	60,52,043	64,73,244
Establishment Charges—		
Gross outlay	21,82,105	22,40,469
Deduct—Cost of survey and workshop establishment and the amounts charged to Revenue for the collection and management of revenue	5,96,798	5,71,346
Net	15,85,307	16,69,123
Percentage of the net charges for establishment on the net outlay on works and repairs	26·19	25·78

Suspense.

27. The balances on the 31st March 1890 were as follows:—

	Irrigation Branch.		Buildings and Roads Branch.	
	Dr.	Cr.	Dr.	Cr.
	...	...	...	16,564
Affecting charge to grant—	...	...	3,59,251	...
Stock purchases and sales	...	769	5,287	...
Stock	...	...	22,525	...
Workshop manufacture	...	...	83,522	...
London invoices	...			
Miscellaneous advances	...	...	...	1,35,535
Debt heads—				
Deposits				

The above balances are reported to have been audited in the prescribed manner, and, with the exception of the following items, to have been proved current and efficient.

28. *Stock.*—Stock was taken within the year throughout the Presidency, except in the Eastern Sub-division of Kistna Eastern Division and Periyar Sub-division of No. 1 Periyar Division. There are no discrepancies worth noticing, except a deficiency of 190 candies and 14 parahs of lime in the Gudivadi Division, the value of which is recoverable from the piece-worker, against whom a suit is said to have been instituted in the Civil Court; the necessary recovery or adjustment will be made after judgment is delivered by the Court. In the Nilgiri Division, a sum of Rs. 13,452, which remained at debit of "Land and kilns" at end of March 1890, has been charged off to works under the orders of the Government of Madras, as the manufacturing operations in that division have been finally closed on account of the total failure to procure a good soil for brick-making. Other losses, aggregating Rs. 2,817 by sale of surplus stock, &c., were charged off to works during the year. There was also a loss of Rs. 5,059 in the saw-pit account of the Bezváda workshops. This matter is said to be now under the consideration of the Government of Madras.

There is still surplus stock valued at Rs. 50,000 in the Public Works Stores Division, a reduction of Rs. 15,130 having been made under this head during the year. Endeavours are being made to dispose of this.

29. *Materials at site.*—No statements of materials at site of works in the Ganjam and No. 1 Periyar Divisions had been received. In some divisions materials at site have not been verified, while in several other divisions a complete verification of materials had not been made. There were also differences between the actual and account balances in several cases; some of these have been adjusted and others are now under investigation.

30. *Miscellaneous Advances.*—Under Miscellaneous, there is an item of Rs. 11,977 representing the value of grain and food articles kept for sale in the Government bazar established at Periyar. Arrangements are said to have been made as an experiment for the purchase of grain at Uttampoliam and its supply to the coolies at cost-price, as it was believed that unduly high prices were charged by the bazarmen in the camp, and there was not enough competition to keep prices to their proper level. The cost of the articles when purchased is charged to Miscellaneous Advances, and the amounts realized by sale credited to this head. It is explained that large purchases of grain had to be made at a high price owing to a scare of famine, and that, as the prices have subsequently fallen, there will be a small loss on the sale of this grain. The Government of Madras has called for a report on the subject, but no orders have yet been passed. There was also a sum of Rs. 38,179 outstanding under this head, being debits by Civil and Military Departments, which were not charged off to final heads during the year, owing to sickness amongst the office staff causing work to fall into arrears.

31. *Deposits.*—There were a few debit items under this head, but the necessary steps have been taken to remove these irregularities. There is an item of Rs. 17,448 outstanding on account of credits from Civil and Military Departments, not adjusted during the year for the reasons given above against Miscellaneous Advances.

32. *Irregularities.*—The following statement shows the irregular expenditure remaining unremedied at the close of the year 1889-90:—

	IRREGULARITIES AS TO ESTIMATES.					IRREGULARITIES AS TO APPROPRIATIONS.				
	No Estimate.		Excess over Estimate.			No Appropriation.		Excess over Appropriation.		
	Number of works.	Amount expended.	Number of works.	Amount of Estimate	Excess expended.	Number of works.	Amount expended.	Number of works.	Amount of appropriation.	Excess over appropriation.
		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.
Irrigation Works	33	34,736	100	10,50,035	1,97,938	2	1,488	31	11,13,509	89,257
Buildings and Roads, Military Works	2	2,288	1	1,78,319	439	4	13,699	8	3,32,311	44,395
Civil Works { Provincial	8	28,418	13	6,88,768	16,603	...	...	13	5,31,788	28,865
Civil Works { Local	...	...	1	400	303	...	...	...	...	
Total	43	65,442	115	19,17,522	2,15,283	6	15,187	52	19,77,608	1,62,517

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The Government of Madras is said to have taken steps to regularize the outlay in respect to estimates, and has authorized the Examiner of Public Works Accounts to admit all the outlay without, and in excess of, appropriations.

33. *Floating cheques.*—The amount of uncashed cheques at end of March 1890 was Rs. 5,15,316, against Rs. 5,61,904 outstanding at end of 1888-89.

34. *Cash Balance.*—The Examiner has verified the cash balance of Rs. 35,196-1-10 shown in the final account current for the year, with the exception of a sum of Rs. 3,263-2-10 in the hands of disbursers of the Periyar Division, Koraput Sub-Division of the Vizagapatam Division and Cuddalore Bridge Sub-Division of the South Arcot Division, which was not verified owing to the original cash balance statements not having been submitted to the Examiner for audit as required by my Circular No. 7 of 1889.

The statements of the Periyar Division were called for by the Examiner, but had not been received when the accounts of the year were closed.

The Koraput Sub-Divisional Officer reported that owing to press of work the cash balance was not counted at the end of the year, but that he regularly counted the balance on other occasions. The Sub-Divisional Officer in charge of the Cuddalore Bridge also did not count the cash balance on 31st March 1890, but when he counted the balance on 2nd August 1890, he found Rs. 1,314-3-3 short. The Examiner states that it is doubtful whether the Sub-Divisional Officer of the Cuddalore Bridge Works counted the cash balance month by month until he was called upon by the Executive Engineer, South Arcot Division, to submit the original cash balance statement. It is also reported that the head clerk of the Cuddalore Bridge Works, who had the key of the chest, and who had been making disbursements on the pay order of the Sub-Divisional Officer, was not able to account for the deficiency; he was therefore arrested and kept in the custody of the Police.

Financial Results.

35. The financial results of Major Irrigation Works during, and to end of, 1889-90 are shown in Appendix B.

Documents accompanying.

Appendices A and B.

Observations.—It is understood that the irregularity noticed in para. 34 of Accountant General's note is under investigation by the Government of Madras.

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

J. Wilkes *Colonel, R.E.,*

Secretary to the Govt. of India.

(Spare copies will follow)

PWC No 1563

Communicated to the Chief Engineer for Irrigation and the Examiner P.W. Accounts.

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16.2.91

C. Engr Irrn 2 S.C
Ex P.W.A.