

- (1) பக்கங்களின் எண்ணிக்கை 10
 (2) புதுக்கித் திருப்பிய நாள் June 90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் long

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

3

அரசாணை எண். மு. கோப்புத் தாள் எண்.	619	அச்சகம் பலவகை
நாள் :	4-3-1891	X

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

5 sheets

ஆவண. கா-1-18,006-15-6-87.

Digit

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Office note from the Acting Chief Engineer, Public Works Department, to the Examiner, Public Works Accounts, dated Madras, 30th September 1889, No. 4360 C.

In your office note No. 2593, dated 15th November 1888, you reported that no increases or decreases were anticipated in the suspense accounts of the current year, and, under para. 1926 of the Public Works Code, no grant need be assigned for suspense account except in cases where an increase to that account is likely to be so large as to derange the provision of the budget estimate. You have also admitted in para. 2 of your office note No. 1150, dated 12th August 1889, that no specific provision is necessary to meet the value of stores which will be charged off to "Works or to Stock" in divisions other than the Public Works Stores.

2. In the case of stores indented for by the Dowlaishweram Workshops which are chargeable to "Stock," you refused to grant the certificate required under para. 16 of appendix G to the Public Works Code unless an allotment was made under "Stock" (*vide* your office notes to E. I. No. 1077, dated 31st July 1889, and No. 1143, dated 10th August 1889). When these stores are utilised on some work, their value will be debited to the head concerned, and the allotment made to the Dowlaishweram Workshops to meet the purchase value of these stores will necessarily lapse. It will also be inconvenient to provide allotments whenever indents are received for stores chargeable to "Stock," and the grants which may be provided for them by postponing the execution of works will finally lapse. Similarly, in the case of the annual indent for stores, which includes the requirements of all the divisions, a lump sum is provided in the budget of each year under tools and plant. The cost of these stores is, in the first instance, debited to the Public Works Stores division, and when the stores are transferred to other divisions, their value is charged to the division concerned which leads to the lapse of the grant provided for the Public Works Stores division. To avoid such lapses of grants it is considered desirable to provide in the budget only the cost of those stores that are indented for by the Public Works Stores division. As regards the stores indented for by divisions other than the Public Works Stores, please let me know whether the certificate cannot be given to the effect that the value of stores is debitable to "Stock" for which no appropriation is necessary, or that the value will be debited to works for which funds have been or will be provided in the estimates of the department.

3. The finance accounts for 1888-89 show a less expenditure of Rs. 25,103, while in your office note No. 838, dated 7th December 1887, you reported that no increase or decrease was anticipated in the suspense accounts of that year. As the Government of India observes that there has been a total lapse of Rs. 94,537 on the revised estimate of expenditure for 1888-89 on Provincial Civil Works, of which Rs. 25,103 represents less expenditure under "Stock," and requests that special measures may be taken to ensure a more accurate forecast in future years, some steps will have to be taken to prepare a more accurate estimate of suspense account in future. Please therefore let me know what can be done to secure this end.

Office note from the Examiner, Public Works Accounts, to the Chief Engineer, Public Works Department, dated Madras, 21st October 1889, No. 1504.

Except in very special cases, as for instance, if it is known to be in contemplation to lay in a very large stock of some special article, *e.g.*, timber for seasoning, or to greatly extend the system of keeping a stock of articles in store instead of trusting to local markets, or to start a new workshop, or abolish an old one, it is quite impossible to make any provision in budget estimates for fluctuations under suspense, because, apart from such special occasions, the balance of any suspense account is just as likely to increase as it is to decrease. All that can be done is to note actual fluctuations, and to require Executive Engineers to report any further anticipated fluctuations, at some specified date, the latest that will admit of basing the revised estimate on such reports.

2. As regards the making of grants for English purchases, unless a modified or alternative form of certificate is allowed, I cannot certify unless funds are provided. In some cases I may be able to certify that, in my opinion (for reasons stated, or without reason, as may be required), no specific allotment of funds is necessary, and, if the Government of India will allow and the Secretary of State accept such a certificate, it would simplify matters.

ORDER—dated 1st November 1889, No. 3082 W., Public Works.

The measures proposed by the Examiner of Public Works Accounts to secure a more accurate forecast of suspense accounts in future are approved, and para. 1 of his office note above recorded will accordingly be communicated to Superintending Engineers for the information and guidance of Executive Engineers.

2. The Examiner will note the actual fluctuations under stock and suspense up to 31st December in each official year, and he will be informed by Executive Engineers before the 25th January of the anticipated fluctuations during the remaining portion of that official year. With the information thus obtained, the Examiner will report to Government by the 15th February the probable fluctuations in the stock and suspense accounts for the year.

3. Ordered that the Government of India be addressed with reference to para. 2 of the Examiner's office note.

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

To Superintending Engineers.
" the Consulting Architect to Government.
" the Examiner, Public Works Accounts.

LETTER—to the Secretary to the Government of India, Public Works Department, dated Fort St. George, 1st November 1889, No. 3083 W.

In forwarding the accompanying copy of Proceedings of this Government No. 3082 W., dated 1st November 1889, I am directed to state that whenever indents on the Home Government for stores chargeable to any specific work are received, the certificate required under para. 10 of the rules forwarded with your letter No. 12 M., dated 12th January 1886, is granted by the Examiner of Public Works Accounts on the requisite funds being provided in the estimates of the department. Similarly, in cases of indents for stores intended for reserve stock, funds are usually provided, and the necessary certificate is granted by the Examiner.

2. As regards indents for stores which are intended for ordinary stock the Examiner declines to grant the certificate in the absence of provision of funds. The value of these stores being debitable to "suspense account" no grant is necessary

unless an increase to that account is likely to be so large as to derange the provisions of the budget estimate (*vide* para. 1926 of the Madras Public Works Code and para. 18, Chap. XIV, Vol. II of the Government of India Code). Provision of funds to meet the cost of such stores does not therefore seem necessary, except for the purpose of the certificate, and any grant that may be assigned for the same by postponing the execution of works will only lapse, as the value of these stores when received and utilised on works is finally debited to the head concerned. It is also sometimes impracticable to provide allotments when such indents are received, as funds are not always available with the Government.

3. To avoid lapses of grants and the inconvenience arising from providing funds by postponing the execution of works, it is considered desirable that the certificate accompanying the indent for stores intended for ordinary stock should be given to the effect "that the value of stores is debitable to stock for which no appropriation is necessary" or "that the value will be debited to works for which funds have been or will be provided in the estimates of the department." The Examiner of Public Works Accounts also reports that in some cases he may be able to certify that no specific allotment of funds is necessary, and that if the Government of India will allow and the Secretary of State accept such a certificate, it will simplify matters. I am therefore directed to request the approval of the Government of India to the amendment of the certificate as above proposed.

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

Exd. S. J. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1889} Madras.
PUBLIC WORKS.

Dated November, 1st.

Recd.

Encl.

G.O., 1st Nov. 1889, Nos. 3082,
3083 W.

NOVEMBER.

Suspense Account

Requesting approval to the amendment of
the certificate accompanying indent for stores
chargeable to —.

Statement of fluctuations in Suspense balances shewing the
net anticipated increase during the year 1890-91.

Particulars.	Stock purchases and Sales.	Stock	Workshops manufacture expenses.	Miscellaneous Advances	London Services	London Stores.	Total.
1	2	3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2 Balance on 31 st December 1890	-3950	4,25,635	68,656	46,408	-10,610	10,949	5,37,088
3 Probable debits in January February and March 1891	7,100	1,87,828	64,400	3,237	.	.	2,62,565
4 Total	3,150	6,13,463	1,33,056	49,645	-10,610	10,949	8,45,654
5 Probable credits in January February and March 1891	5,283	1,89,178	1,22,882	9,570	-10,610	10,949	4,08,176
6 Probable balance on 31 st March 1891	-2,133	4,24,285	10,174	40,075	.	.	4,74,567
7 Add anticipated fluctuations for the year Being difference between 6 and 5	14,431	65,034	4886	39,542	-22,525	.	12,612
8 Actual balance on 1 st April 1890	-16,564	3,59,251	5,288	77,617	22,525	.	4,50,117

Madras.
18 February 1891
This state ment seems
to have been furnished in
an incorrect manner
23.2.91

Major J. B.
Comptroller of P. W. Accounts, Madras
21/2/91

KEEP-WITH

CURRENT No.

GOVT. }
OF MADRAS. }

189/.

{ P. W. }
{ DEPT. }

EXAMINER, P. W. ACCOUNTS.

dated

189 .

Madras, /8 February 189/.

OFFICE NOTE No. 1039.

To

W.

With reference to para 2 of G.O. No. 3082 W. dated 1st. November 1889, I beg to forward herewith a statement showing the probable fluctuations in Suspense Accounts for the year 1890-91, resulting in an estimated net increase of Rs. 22,300 in round numbers.

2. The statement does not take account of the probable transactions affecting the Suspense Accounts of the Periyar No. I and West Coast Divisions during January, February and March 1891, as the information called for from those Divisions have not been received up to date.

C.

[Signature]
A. S. P.
(Scribe)

PMC No 19/85

R/19.2.91
no-2-91
E.1

1.11.89-3082-82W

PROCEEDINGS OF THE MADRAS GOVERNMENT.

PUBLIC WORKS DEPARTMENT.

Read the following

Office note from the
Came of P. W. sheets no 1039. dt 18.11.91.

The sum of
Rs 22,300 which is
reported to be the
probable net increase
in the suspense account
for 1890-91, is allotted
from the Provincial
reserve with the Govt.
Int 25/11

2. The Superintendent
of Works, Periyar Project,
and the Sub Engineer IV
Circle will arrange to
expedite the submission
of the statements due from
the Periyar A. I. Division
& the West Coast D.
respectively, and explain
the cause of delay.

S. E. V. Circle
C. P. W. sheets
Sub of Works
Periyar Project

23.2.91

~~Handwritten scribble~~

Handwritten text, possibly "1914" or "1915"

Handwritten "5"

Handwritten "5" inside a circle

Handwritten: 23.ii.91
No. 26-291

Handwritten: 5/18/6-