

Public Works (1898) Department.

G.O., No. 2267 W.

DATED 2nd September 98

[Despatch Abstract.]

Suspense Balances

The Managers review of the
Balances under Materials at Site &
Works Accounts, Inspection of the
Cheques outstanding at the close of the year
1897-98, recorded.

B

OTHER PAPERS.							
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Review of the Suspense Balance
Balances under Materials at Site
and Works Accounts, Objects
Outlay and Floating Liabilities
outstanding at the close of

FURTHER PAPERS.

MADRAS PRESIDENCY.

BUILDINGS AND ROADS BRANCH.

Review of the Suspense Balances, Balances under Materials at site and Works Accounts, Objectionable Outlay and Floating Cheques outstanding at the close of the year 1897-98.

MADRAS PRESIDENCY.

PUBLIC WORKS DEPARTMENT.

BUILDINGS AND ROADS BRANCH.

Review of the Suspense Balances, Balances under Materials at site and Works Accounts, Objectionable Outlay and Floating Cheques outstanding at the close of the year 1897-98.

Suspense Accounts.

For the usual certificate in regard to the audit of these accounts, as required by Public Works Code, Volume II, Chapter III, paragraphs 90 to 96, see Schedule G of the Finance Accounts for the year under review.

2. The balances of each account at the close of the year are compared in the following statement with those at end of the previous year 1896-97 :—

Major head.	Fund.	Affecting charges to grant.								Debit balance.
		Stock purchases.	Stock sales.	Stock.	London invoices.		London stores.	Miscellaneous advances.	Workshop manufacture suspense.	Deposits.
		Cr.	Dr.	Dr.	Dr.	Cr.	Dr.	Dr.	Cr.	Cr.
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
45. Civil Works— Provincial.	1897-98	21,242	10,402	4,60,859	..	148	59,142	14,267	5,245	6,12,538
	1896-97	2,562	3,910	4,58,071	5,641	..	177	16,305	8,325	44,335

I.—Stock Purchases.

	RS.
Opening balance	2,562
Closing ..	21,242
Increase	18,680

3. The closing balance has been reduced, at end of May 1898, by Rs. 13,643, leaving a credit balance of Rs. 7,599, made up principally of exceptional items detailed below :—

	RS.	A.	P.
(i) Shipping charges, boat-hire, &c., on articles received from England and despatched to other divisions	4,891	15	2
(ii) Shipping charges, boat-hire, &c., on articles despatched to, and received from, other divisions	2	15	4
(iii) One-fifth freight payable in India by the Civil Department on stores received from England (payment not yet intimated by Civil Accountant-General)	2,158	5	5
Total	7,053	3	11

23

II.—Stock Sales.

Increase	...	6,492
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III.—Stock.

Increase	...	<u>2,788</u>
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The book rates of stock are stated to be within the market rates.

IV.—London Invoices.

Difference	...	148	2	6
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Item (i) has since been adjusted in May 1898.

V.—*London Stores.*

	RS.	A.	P.
(i) Value of articles short-landed on eight separate invoices.	419	0	9
(ii) „ of stores invoiced but not received (10 items) ...	58,722	8	7
Total ...	59,141	9	4

VI.—Miscellaneous Advances.

Opening balance	...	...	...	...	...	...	...	Rs.	16,305
Closing "	...	...	...	...	...	...	...		14,267
						Decrease	...		2,038

10. These balances are analysed and compared below :—

	Balance on		Difference.	
	1st April 1897.	31st March 1898.	More.	Less.
	RS.	RS.	RS.	RS.
(1) Advances to members of the department.	10,811	5,574	.	5,237
(2) " to work people	8	161	153	..
(3) " to contractors	..	..	..	..
(4) Miscellaneous	5,486	8,532	3,046	..
Total ..	16,305	14,267	3,199	5,237
Difference—less ..	..	..	..	2,038

(4) *Miscellaneous*.—The most important items under this head are the following:—

Trichinopoly division—

(i) Excess outlay on contribution works	..	...	...	...	200
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Madura division—

(ii) Excess outlay on contribution works	...	...	...	...	3,420
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Cuddapah division—

(iii) Balance of imprests with Tahsildars of Cuddapah, Pulivendla and Jammalamadugu not accounted for	...	...	...	...	431
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Vizagapatam division—

(iv) Outlay incurred on Komati tank	...	...	...	...	...	121
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Góðávari Eastern division—

(v) Steamer charges for conveying grain to Bhadrachalam for famine coolies adjustable by Civil Department	587
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(vi) Steamer charges, &c., due by the Collector of Gódávāri and

Famine Commissioner 603

(vii) Landing and shipping charges awaiting adjustment	75
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(vii) Landing and shipping charges awaiting adjustment	...	...	75
Public Works Workshops division—			

(viii) Value of work done for other Government departments, &c. 9 900

In the case of item (i), the Collector has been requested to effect early recovery from the parties concerned. As regards item (ii), it has been decided in G.O., No. 3344 W., dated 30th November 1897, that the amount should be debited to miscellaneous advances pending recovery from the rents and profits of the Tamkam bungalow. Item (iv). Intimation of recovery from the Civil Department is awaited. This item has been outstanding for over three years, i.e., since November 1894, and has been regularly reported to Government. In respect to the other items, the Executive Engineers concerned have been duly addressed to arrange for early adjustment.

VII.—Workshop Manufacture Suspense.

11. The balance at end of the year 1897-98 under review shows a decrease of Rs. 3,080 as compared with the balance at its commencement. The closing balance of Rs. 5,245 is made up of—

(i) Arrears due for labour and materials supplied	Rs.
(ii) Less—Materials on hand	5,654
	409
	5,245

The materials on hand are reported to have been verified as usual and found correct.

VIII.—Deposits.

Opening balance	Rs.
Closing	44,335
	6,12,538
Increase	5,68,203

12. The balances are grouped, analysed and compared in the following table:—

	Balance on		Difference.	
	1st April 1897.	31st March 1898.	More.	Less.
(i) Security deposits of members of the department	Rs. 160	Rs. ..	Rs. ..	Rs. 160
(ii) Security deposits of contractors and others not in the department	..	..	..	..
(iii) Contribution for work to be done	9,385	2,600	..	6,785
(iv) Sums due to contractors on closed accounts	25,763	5,93,402	5,67,639	..
(v) Miscellaneous	4,610	8,244	3,634	..
	4,417	8,292	3,875	..
Total	44,335	6,12,538	5,75,148	6,945
Difference—more	..	..	5,68,203	..

Groups (i) and (ii)—Call for no remarks.

Group (iii). Contributions for work done.—The very large increase shown here is for the most part due to recovery of contributions from municipalities for water-supply and drainage schemes. At the end of May 1898 the outstanding had been reduced by Rs. 30,455.

Group (iv). Sums due to contractors on closed accounts.—The items amounting to Rs. 8,244 that go to form this group are due to 35 contractors. Four items, amounting to Rs. 2,780, have been adjusted during current official year, leaving a sum of Rs. 5,464 still to be adjusted. This is made up of nine items of previous years aggregating Rs. 2,099 and the remainder relate to 1897-98.

Group (v). Miscellaneous.—The principal items falling under this group are given below:—

(a) Amount due to Chief Engineer, Travancore, for work done by that State	Rs.
(b) Payments into treasuries by Civil officers and others awaiting adjustment	1,952
	531

	RS.
(c) Securities of cultivators for allowing spouts, cuts and cross bunds, &c.	3,821
(d) Workshop deposits received in advance	235
(e) Earnings accrued and charges incurred on account of punts during 1897-98	341
(f) Earnest money received from contractors	95
(g) Security for tools lent to contractors	669
(h) Recovery of penal rents from certain plot-holders on Seetanagaram wharf	171

Item (x) represents the amount spent by the Travancore Government from its own funds instead of from the credit placed at its disposal by the Public Works Department. The item has been credited to deposits pending adjustment towards which necessary action has been taken.

Item (b) is chiefly composed of amounts paid into treasuries by Tahsildars and others during the late famine, being recoveries of over-payments which were credited to this head pending information as to the name of work or service to be credited.

Items (c) to (g) call for no remarks.

The adjustment of item (h) awaits receipt of information from the Government Pleader as to details of the recovery effected in satisfaction of the decree of the Sub-Court, Bandar, on account of rents of plots of land rented out to certain private individuals.

The closing balance of Rs. 8,292 under "Miscellaneous" has been reduced, to end of May 1898, to Rs. 6,607.

IX.—Materials at site of Works.

13. The aggregate value in the accounts at end of the year was Rs. 2,74,057 at site of 192 works, against Rs. 2,27,457 at site of 198 works at the close of the previous year, showing an increase of Rs. 46,600. With one exception, viz., in the Kurnool division (reason given by the Executive Engineer for non-verification is inadequate; matter taken up), materials at site of all other works in the Presidency have been verified.

14. Materials of the value of Rs. 4,220 were found short on fifteen works, while there was a surplus in the case of two works, amounting to Rs. 107. Of the above, the differences in the case of six works, amounting to Rs. 1,729, have since been adjusted, leaving a balance of Rs. 2,384 to be still accounted for. The Executive Engineers concerned have been duly addressed to see to early adjustment.

In the South Arcot division the value of materials at site of two works found deficient, viz., Rs. 87, was ordered by Superintending Engineer, V Circle, to be written off, while in the case of two other works in the Madura division, the value (Rs. 343) is said to be recoverable from two upper subordinates.

X.—Balances in Works Accounts.

	Balance on	
	1st April 1897.	31st March 1898.
(i) Advances to contractors and piece-workers charged to works, including payments in excess of work done	Rs. 543	Rs. 120
(ii) Balance due to contractors and piece-workers	1,06,377	99,203
Total	1,06,920	99,323

15. The decreases of Rs. 423 and Rs. 7,174 under the above two groups appear to call for no special explanation, though it may be mentioned that the balances at end of March 1898 have since been reduced by Rs. 80 and Rs. 47,812, respectively.

All unsettled items of over six months' standing are duly taken up in audit.

XI.—Savings Bank Deposits.

16. The balance of deposits in the Government Post Office Savings Banks at end of the year amounted to Rs. 58,340 against Rs. 71,173 at the close of the previous year. Pass-books are said to have been obtained in all cases and lodged in the cash chests of the Executive Engineers concerned.

XII.—Government Securities.

17. The value of Government paper on the Examiner's register on the 31st March 1898 amounted to Rs. 18,400 and consisted of Government paper—

(a) In trust with the Accountant-General, Madras ...	RS.
(b) In safe custody of ...	9,000
(c) " of Bank of Madras " ...	9,400
Total ...	18,400

18. The correctness of the account of these securities, as they stood on the 31st March 1898, was duly proved by the acknowledgments of the Bank of Madras and the Executive Engineers concerned.

19. The list of trust deposits furnished by the Accountant-General, Madras, shows a total of Rs. 7,500 against Rs. 9,000, the difference being due to the non-inclusion of two securities, amounting to Rs. 1,500, which had not been endorsed in his favour for purposes of his drawing interest thereon. It is understood that a complete list of securities will in future be published by the Accountant-General, Madras, in January of each year, embodying transactions to end of December.

XIII.—Floating Cheques.

20. The floating cheques at end of the year under review amounted to Rupees 3,79,871 as compared with Rs. 4,69,437 at end of previous year, thus showing an appreciable and satisfactory decrease of Rs. 89,566.

XIV.—Objectionable Outlay.

21. The following table exhibits objectionable outlay remaining unremedied at the close of the year:—

Major head.	Fund.	No estimate.		Excess over estimate.		No appropriation.		Excess over appropriation.		Miscellaneous.
		Number of works.	Amount expended.	Number of works.	Excess expenditure.	Number of works.	Amount expended.	Number of works.	Excess expenditure.	
35. Construction of Protective Irrigation Works.	Imperial ..	1	RS. 2,084	10	RS. 75,864	..	RS. ..	..	RS. ..	RS. ..
42. Major Works—Working Expenses.	" ..	6	17,069	14	13,088	..	..	4	25,037	..
43. Minor Works and Navigation.	Provincial ..	19	80,198	39	1,86,464	..	..	8	34,947	..
49. Irrigation—Capital Expenditure.	Imperial ..	7	8,361	98	1,12,683	..	..	2	36,848	..
44. Military Works..	" ..	..	..	..	..	2	1,811	..	..	..
45. Civil Works ..	Provincial ..	19	81,378	35	2,02,089	..	..	2	1,705	..
45. " ..	Incorporated Local.	..	..	1	589	..	..	1	1,783	..
45. " ..	Excluded Local.	2	2,052	1	6,763	..	..	1	530	..
Civil Works ..	Court of Wards.	2	2,150	..	..	2	1,497	..	..	..
33. Famine Relief—Civil Works..	Provincial ..	1	6,210	2	11,129	..	..	..	..	..
Total ..		57	1,99,502	200	6,08,669	10	35,502	40	1,42,003	..

22. The items have all been brought to the notice of Government and of the Accountant-General, Public Works Department, where necessary, and steps taken to regularise them.

MADRAS,
30th July 1898.

(Signed) E. A. DENNY,
Examiner of P.W. Accounts.