

- (1) பக்கங்களின் எண்ணிக்கை 22
 (2) புதுக்கித் திருப்பிய நாள் 10/9
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் [Signature]

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PW துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>2310</u>	அச்சகம் பலவகை
நாள் :	<u>8. 9. 1893</u>	<u>198</u>

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

D.V

2310
1

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

READ—the following paper :—

From W. B. DEWINTON, Esq., Superintendent of Works, No. I Periyár division, to the Chief Engineer, Public Works Department, dated Periyár, 5th August 1892, No. 99 C.E.

I have the honour to request that you will be good enough to obtain the sanction of Government to an increase of the limit of reserve stock in this division from Rs. 20,000, sanctioned in G.O., No. 114 I., Public Works, dated 4th March 1889, to Rs. 60,000, as per statement annexed.

2. The chief reason for this large increase is that the operations of the division are very much more extensive now than they were in 1889, and it has been found impossible in practice, at such a distance from sources of supply, to keep the value of the reserve stock, it is absolutely necessary to maintain, any where near the limit then sanctioned.

3. The limit now proposed should obviate all further necessity for raising and every endeavour will, of course, be made not only to keep the value of stock within it but as far below it as practicable.

ENCLOSURE.

Sub-head.	Sanctioned limit.	Proposed limit.	Reasons for increase.
	rs.	rs.	
Small stores	400	3,000	An enormous number of nails and screws of sorts are used on this project in making stagings, platforms, ladders, boxes, shoots, boats, &c., and it is necessary to keep a very large supply.
Building materials ..	2,500	..	All charged off to works on receipt.
Timber	5,000	10,000	A great quantity of timber is required and the greater the reserve kept the more seasoned and serviceable is the wood. The sanctioned limit has been for a long time unavoidably exceeded.
Metals	3,000	5,000	It takes so long to obtain various sizes of iron, steel, &c., from Madras that a large quantity has to be kept in stock and the limit sanctioned has proved inadequate.
Fuel	1,000	..	All charged off to works on receipt.
Painters' stores	100	1,000	Much paint and oil, red lead and white lead is required for machinery and wood work; limit much too low.
House fittings	1,000	1,000	
Explosives	..	25,000	To prevent damage in transit in wet weather and to avoid delay on the works it is found necessary to keep at least 2 months' supply of explosives in stock and the limit now provided is intended to cover this.
Miscellaneous	7,000	15,000	Items under this head consist chiefly of lamp oil, kerosine oil, cocoanut oil, rope, tallow, tar, hides, belting, gunny bags, baskets, buckets, &c., of which a large quantity has to be maintained; sanctioned limit much too low.
Total	20,000	60,000	

ORDER—dated 17th August 1892, No. 693 I., Public Works.

The limit of reserve stock in the No. I Periyár division will be increased from Rs. 20,000 to Rs. 60,000 as shown below:—

	RS.
Small stores	3,000
Timber	10,000
Metals	5,000
Painters' stores	1,000
House fittings	1,000
Explosives	25,000
Miscellaneous	15,000
Total	60,000

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
„ Superintendent of Works, No. I Periyár division.
„ Examiner, Public Works Accounts.

Exd. A. D. Xavier.
Spare Copies

2310
2

IRRIGATION.
ACCOUNT.

Govt. of {1892} Madras.
PUBLIC WORKS.

Dated August, 17th.

Reed.

Encl.

G.O., 17th Aug. 1892, No. 693 I.

AUGUST.

Reserve Stock

Increasing the limit of — in the No. I
Periyár division from Rs. 20,000 to Rupees
60,000.

20TH APRIL 1892, No. 1253 W., PUBLIC WORKS.

23/3

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

From L. L. WICKHAM, Esq., General Superintendent, Public Works Stores,
to the Superintending Engineer, V Circle, dated Madras, 31st March 1892,
No. 2257 S.

With reference to G.O., No. 2860 W., dated 28th October 1890, received under your endorsement No. 3562, dated 1st November 1890, I have the honour to inform you that I have carefully gone through the stock of Public Works Stores and finding that there are several articles without any issue for a considerable time and articles that are much more than what are necessary to be kept in the reserve stock, I have prepared the accompanying list, which I consider still surplus and submit for orders.

2. In passing orders upon the list submitted I request special sanction may be accorded to reduce the value of the levelling instruments, circumferencers, and perambulators shown in the list to one-third of the book rates, as these levelling instruments are four-screwed Y's and Dumphy's of old patterns and are never likely to be issued again and the circumferencers and perambulators of which there is a large stock and are never issued.

3. These instruments are borne numerically in the books of the Public Works Stores.

4. The book rates given in the list will be altered on receipt of sanction and before printing the list for publication.

No. 173 W.

Forwarded to the Chief Engineer, Public Works Department.

2. I do not recommend the General Superintendent's proposal to reduce to one-third the prices of the instruments mentioned in para. 2, if, as was done in 1887 (see G.O., No. 631 W., dated 2nd March 1887), the instruments can be transferred to the Officer in charge, Mathematical Instrument office at Calcutta, and at a valuation to be fixed by that officer.

3. Instruments other than those mentioned in para. 2 and stores can be sold by the General Superintendent at prices reduced at his discretion by any amount not exceeding thirty per cent. of their book value under Code para. 1669, but the book rates only should be allowed to stand in the list and need not be altered as proposed by him.

8th April 1892.

(Signed) D. McN. CAMPBELL, Lieut.-Colonel, R.E.,
Superintending Engineer, V Circle.

ORDER—dated 20th April 1892, No. 1253 W., Public Works.

The proposals of the Superintending Engineer, V Circle, in regard to the disposal of the surplus stores are approved.

2. The General Superintendent, Public Works Stores, will communicate with the Mathematical Instrument department, Calcutta, in regard to the instruments referred to in para. 2 of the Superintending Engineer's endorsement.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, V Circle, with list.
„ Examiner, Public Works Accounts.

Exd. A. D. Xavier.
Spare Copies

2310
14

GENERAL.
ACCOUNT.

Govt. of {1892} Madras.
PUBLIC WORKS.

Dated April, 20th.

Recd.

Encl.

G.O., 20th April 1892, No. 1253 W.

APRIL.

Surplus Stores

Certain proposals of the Superintending Engineer, V Circle, in regard to the disposal of the — in the Public Works Stores, Madras, approved with remarks.

C. No. 4897.

Note

23/4

In the accompanying resolution the Government of India invites attention to paras 19 and 22 of the Accountant General's note reviewing the suspense balances, objectionable outlay &c in the accounts for 1891-92.

The following information is submitted with reference to each irregularity noticed by the Accountant General.

Para 19(i) It was decided in Chief Engineer's memo No. 95C dated 10 January 1889 that the stock taking in the Dowlaishweram Workshop should be done once in every 2 years. The stock should accordingly be verified in March 1893 and this was done.

(ii) The stock taking in the P.W. Stores has since been completed. The divisions in which the reserve limit has been

* Cannot be traced

been exceeded are:—

- (1) P. W. Stores Division
- (2) Krishna Eastern Division
- (3) N^o I Berijar Division.

(1) The excess noticed in the P. W. Stores Division included large consignments of articles received from Europe for reserve stock which were adjusted in the accounts for 1892-93. It also included Rs 50,000 the value of surplus articles the disposal of which was ordered in G.O. No 1253 W of 20 April 1892.

(2) The excess in the Krishna Eastern Division represents the balance at debit of land and kilns for which no reserve limit is sanctioned.

(3) The limit of reserve stock in N^o I Berijar D^o having been found insufficient it was increased from Rs 20,000 to Rs 60,000 vide G.O. No 693 D of 17 August 1892.

20. All the discrepancies have since been adjusted.

21. The amount referred to

to was recovered in 1892-93.

22. The cash balance was subsequently counted on the prescribed dates and on the 31st March 1893. $\frac{23}{10}$

As there is no irregularity still remaining unremedied, no action appears to be necessary. The Govt. of India Resolution may therefore be communicated to the Examiner of P. W. Accounts for information.

W. S. 30 Aug. 93. May

2310
7

No. 69 A.—G.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

Simla, the 4th May 1893.

BUILDINGS AND ROADS AND IRRIGATION BRANCHES.

Suspense balances, objectionable outlay and floating cheques at the end of the official year, 1891-92.

Read the following—

Note by R. G. MACDONALD, Esq., Officiating Accountant General, Public Works Department, No. 273 G., dated the 6th March 1893.

I.—SUSPENSE BALANCES.

The following statement shows the suspense balances outstanding at the close of 1891-92, arranged by Provinces and Major heads of account :—

PROVINCE AND MAJOR HEAD.	Fund.	AFFECTING CHARGE TO GRANT.								DEBT BALANCES.	
		Stock purchases.		Stock sales.	Stock.	London invoices.		London stores.	Miscellaneous Advances.	Deposits.	Takavi Advances.
		Dr.	Cr.	Dr.	Dr.	Dr.	Cr.	Dr.	Dr.	Cr.	
Rajputana—		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43.—Minor Works and Navigation.	Imperial .	...	...	...	2,432	...	...	...	4,301	294	...
Central India—											
45.—Civil Works	Imperial .	...	...	3	24,797	...	...	...	3,808	58,510	...
Coorg—											
45.—Civil Works	Imperial .	...	1,028	...	9,756	...	20	670	229	209	...
Hyderabad—											
45.—Civil Works	Imperial .	...	...	...	...	...	...	...	8,705	...	...
Baluchistan—											
43.—Minor Works and Navigation	Imperial .	...	...	...	326	...	...	...	...	...	...
45.—Civil Works	Do. .	...	...	...	61,909	...	...	...	...	...	...
Central Provinces—											
45.—Civil Works	Provincial	...	2,513	398	44,794	4,891	...	...	339	34,124	...
Upper Burma—											
43.—Minor Works and Navigation	Imperial .	...	...	...	405	...	...	...	2,673	99,419	...
45.—Civil Works	Do. .	...	1,283	38	50,716	...	...	...	198	50	...
Lower Burma—											
43.—Minor Works and Navigation	Provincial	...	...	...	10,163	...	...	...	27,233	26,190	...
45.—Civil Works	Do. .	...	1,228	32	1,52,021	...	...	...	108	4,080	...
Ditto	Imperial .	...	...	...	...	...	279	24,911	23,619	66,189	...
Assam—											
45.—Civil Works	Imperial .	...	...	...	...	...	2,096	...	...	...	...
Ditto	Provincial	...	8	3	30,118	...	...	...	6,049	...	...
Bengal—											
43.—Minor Works and Navigation	Provincial	...	2,479	183	1,23,409	...	...	...	14,278	12,512	...
45.—Civil Works	Imperial .	...	6,451	290	3,13,697	...	...	...	21,078	...	Dr.
Ditto	Do. .	...	...	...	10,307	1,850	...	1,917	16,889	88,343	2,15,468
Ditto	Provincial	...	2,838	15,451	4,99,078	10,720	...	6,916	8,680	476	...
North-Western Provinces and Oudh—											
35.—Construction of Protective Irrigation Works	Imperial .	...	...	...	17,539	...	...	...	1,119	...	...
43.—Minor Works and Navigation	Provincial	...	50	...	12,077	...	...	...	557	15,579	...
45.—Civil Works	Imperial .	...	967	39	5,79,417	...	...	...	19,028	...	...
Ditto	Provincial	...	38	3,055	7,24,336	...	744	68,967	1,07,579	1,58,900	...
Punjab—											
35.—Construction of Protective Irrigation Works	Imperial .	...	54	...	8,808	...	...	...	638	...	Cr.
43.—Minor Works and Navigation	Do. .	...	...	...	6,568	...	...	...	...	...	...
45.—Civil Works	Do. .	...	3,727	729	6,45,996	...	...	...	...	...	...
Ditto	Provincial	...	205	6	20,355	...	61	...	1,903	3,14,066	13,674
Madras—											
45.—Civil Works	Provincial	...	32,584	579	1,78,814	6,555	...	19,857	7,956	75,925	...
Bombay—											
43.—Minor Works and Navigation	Imperial .	...	...	...	4,00,394	...	...	...	30,040	68,987	...
45.—Civil Works	Provincial	...	...	...	(a) 11,705	3,402	...	13,357	...	...	...
Ditto	Local	...	...	...	755	...	...	...	...	...	...
Ditto	Provincial	...	...	1,108	5,133	...	1,865	610	8,767	1,34,937	...
Ditto	Local	...	...	...	...	...	18	...	9,433	3,50,053	...
		205	55,285	22,019	40,66,396	33,649	5,054	1,53,759	3,13,260	15,59,438	2,04,081
1891-92 .		Cr. 55,030	Dr. 22,019	Dr. 40,66,396	Dr. 25,095	Dr. 1,53,759	Dr. 3,13,260	Dr. 15,59,438	Dr. 2,04,081		
1890-91 .		Cr. 42,874		Dr. 37,42,724	Dr. 28,539	Dr. 1,28,943	Dr. 3,11,316	Dr. 14,58,508	Dr. 1,02,256		

(a) Represents the balance held at debit of sub-head "Workshops Manufacture Account."

2. The balances are reported to have been audited by Examiners in the prescribed manner (*vide* orders re-issued in Accountant General's Circular No. 22 of 1892), and are certified to be current and efficient with some exceptions, the more important of which are noted below:—

CENTRAL INDIA.

3. *Miscellaneous Advances*.—The principal item under this head is a sum of Rs. 3,444, being the unrecovered portion of the cost of producing a book of photographs of ancient monuments in Central India, ordered to be held at the debit of this account by the Government of India, in Public Works Department letter No. 115 A.—G. of 17th May 1892. The Agent to the Governor General, Central India, has since been instructed to charge off the amount to a final head of service, *vide* Public Works Department letter No. 267A.—G. of 25th November 1892.

There was also an item of Rs. 202 outstanding at the close of last official year under this head on account of outlay incurred in excess of deposit received from the Sajapur Ginning Company. This is receiving attention.

COORG.

4. *Stock*.—There is no special stock in the province; the sanctioned limit of reserve stock is Rs. 8,600, and the balance at close of March last was Rs. 9,756, so that there has been an excess of Rs. 1,156, which, it is explained, will be worked off in the current year.

5. *Balances in Works Accounts*.—The items noted in the margin have been outstanding for some years. Measures have been taken in view to the recovery of these advances in 1892-93.

	Rs.
1888-89	22
1889-90	181
1890-91	465

6. Of the balances due to piece-workers an item of Rs. 5-8-5 remains unpaid since November 1891, owing to the piece-workers' whereabouts not being known. Sums unclaimed, within six clear months, should be considered as forfeited under Schedule II of the Indian Limitation Act of 1877.

HYDERABAD.

7. *Miscellaneous Advances*.—The balance under this head includes a sum of Rs. 8,647, being the amount of a cheque drawn on approximate expenditure before the close of the year. The Examiner is being addressed with reference to this item.

BALUCHISTAN.

8. *Deposits*.—Of the balance of Rs. 34,124 held at the credit of this head Rs. 33,051 represented the unspent balance of contributions received during the year from the Commandant, Zhob Levies, at Fort Sandeman, for building detachment posts. The greater part of this sum was originally paid in as a contribution to the Fort Sandeman water-works, but as it was decided that the Zhob Levy Fund should not bear any portion of the cost of this work, the money, with the concurrence of the Local Administration, was diverted to the construction of detachment posts. The Zhob Levy Fund is not an Excluded Local Fund, and the outlay should not have been accounted for under Contributions, but recorded as a charge against the Imperial Civil Works grant. This matter has already been commented on by the Government of India, *vide* Public Works Department endorsement No. 281-A.—G. of 6th December 1892, and the necessary adjustment made.

LOWER BURMA.

9. *Stock*.—In the Rangoon Division the sanctioned limit of reserve stock has been exceeded by Rs. 24,461. It is reported that the excess will be cleared by issue of bricks to works. This item is included in the sum of Rs. 25,189 shewn as objectionable under 'Miscellaneous' in the statement of objectionable outlay given in para. 24 of this note.

10. *Miscellaneous Advances*.—The closing balance of Rs. 23,619 under 45—Civil Works, Provincial, included the following irregular items, which have been specially reported by the Examiner to the Local Administration:—

	Rs.
(1) Provisions supplied to the Sihaung-Haka Road Survey Party by the Commissariat Department	264
(2) Advanced to Deputy Commissioner, Thayetmyo, for Incorporated Local Fund works	164
(3) Value of 31 logs and drift timber	366
(4) Drawn from Haka treasure chest by Lieutenant Kirby, R.E. (for works in Chin Hills)	1,264
(5) Paid a contractor for stores supplied	216
(6) Value of rations supplied to the Public Works Department, Kalemyo, by the Commissariat Department	17
TOTAL	2,291

BENGAL.

11. *Stock*.—The sanctioned limit of reserve stock has been exceeded in the following divisions:—

	Sanctioned limit.	Balance.	Excess.
	Rs.	Rs.	Rs.
Mahanuddy Division	1,18,000	1,22,712	4,712
Cossye Division	30,000	51,342	21,342
1st Calcutta Division	1,80,000	3,46,109	1,66,109
Calcutta Workshops	30,000	69,657	39,657

The excesses in the 1st Calcutta and Calcutta Workshop divisions are considerable, and the Examiner has brought the matter to the notice of the Local Government.

12. *Miscellaneous Advances*.—In the Irrigation Branch expenditure was incurred on some works in excess of contributions realized and held at the debit of this head. The outlay was incurred in contravention of the orders in para. 80, Chapter IX, Volume I, Public Works Department Code, and para. 91 F., Chapter XIII, Volume II.

The balance of Rs. 7,147 against 45—Civil Works, Provincial, included an item of Rs. 1,035 on account of the value of crockery, cutlery, etc., supplied to the Imperial Secretariat, *vide* Public Works Department letter No. 320, dated 24th August 1892. It seems necessary to settle who is the officer responsible for the recovery of this outstanding.

NORTH-WESTERN PROVINCES AND OUDH.

13. *Stock*.—In the Roorki Workshops stock to the extent of Rs. 3,01,844 was found surplus out of the special stock valued at Rs. 6,78,037. Orders of the Local Government have been issued for the disposal of this surplus stock to the extent of Rs. 2,81,856.

In the Irrigation Branch the stock at the close of the year amounted to Rs. 6,08,963, of which Rs. 5,79,417 worth was held at debit of 49—Irrigation. As the construction estimates of the works concerned have been closed, the balance of stores should be disposed of in the manner prescribed in Public Works Department letter No. 65 A.—I., dated the 23rd August 1890.

14. *Miscellaneous Advances*.—Of the balance of Rs. 1,07,579 under 45—Civil Works, Provincial, Rs. 39,019 represent expenditure on contribution works as detailed in the next paragraph, and Rs. 51,890 pertain to a payment to the Superintending Engineer, Municipal water-works, on account of salaries, etc. The latter sum will be recovered in full from the several municipalities concerned in the current official year.

15. The contribution works referred to in the foregoing paragraph are :—

	Rs.
(1) Ramsay Hospital	35,805
(2) New Diocesan Girls' School at Naini Tal	863
(3) Haldwani Water-works	2,351
TOTAL	39,019

The first item represents expenditure in excess of contributions, and will be adjusted against the provision of Rs. 60,000 in the Provincial Budget Estimate for 1892-93; the second, outlay incurred without a deposit of funds, which has been reported by the Examiner to the Local Administration; and the third represents expenditure in excess of contributions, but the money to meet this excess has since been recovered.

PUNJAB.

16. *Stock*.—In the Irrigation Branch stock was taken during the year in all divisions with the exception of the Swat River Canal division. In the Sirsa Branch division the current value fell short of the book balance by Rs. 3,872. The discrepancies are under enquiry and will be adjusted in the accounts for 1892-93.

17. In the Buildings and Roads Branch stock was not verified in the Kohat division. In the Rawalpindi, Lahore, and Dera Ismail Khan divisions the balances exceeded the sanctioned limits of reserve stock. Measures are being taken to revise the limits in the Lahore and Dera Ismail Khan divisions. The excess in the Rawalpindi division was small.

18. *Miscellaneous Advances*.—Of the balance of Rs. 7,956 under 45—Civil Works, Provincial, the greater portion represents outlay incurred in excess of contributions, which is irregular as noted in para. 12 above.

MADRAS.

19. *Stock*.—Except in the following cases, stock was verified during the year throughout the Presidency :—

- Dowlaiswaram Workshops, Godavari Eastern Division.
- Public Works Stores, Madras.

With regard to (i), the Executive Engineer reports that the next stock-taking will be in March 1893, in accordance with Chief Engineer's memorandum No. 95 C. of 10th January 1889, the last stock-taking having been completed in March 1891. As regards (ii), it is reported that stock-taking has been commenced.

In some of the divisions the sanctioned limit of reserve stock has been exceeded, the total excess being Rs. 29,384. In Periyar, No. 1 division, the limit is said to be insufficient, and sanction to an increased limit is to be applied for.

20. *Materials at site*.—On 96 works materials to the value of Rs. 33,823 were found short on verification; the matter is under enquiry. In all other cases materials are reported to have been verified and found correct.

21. *Miscellaneous Advances*.—The only item of an exceptional nature was one, of Rs. 1,656, representing contributions due from the Nizam's State Railway, Cochin Circar, etc., for work done by the Public Works Department. The Executive Engineers concerned have been instructed to recover the amounts.

22. *Cash Balance*.—In the Kurnool division the cash balance on the 31st March 1892 was not counted by the Executive Engineer, owing, it is said, to press of work in connection with the starting of famine relief works in his division.

BOMBAY.

23. *Stock*.—The only item which needs notice is one of Rs. 28,327,* being the aggregate value of surplus stores. No steps appear to have been taken to dispose of these stores.

	Rs.
* Irrigation	5,864
Buildings and Roads	22,463
TOTAL	28,327

II.—OBJECTIONABLE OUTLAY.

24. The subjoined table exhibits the objectionable outlay, remaining unremedied at the time of closing of the accounts to end of March last :—

PROVINCE AND MAJOR HEAD.	Fund.	NO ESTIMATE.		EXCESS OVER ESTIMATE.		NO APPROPRIATION.		EXCESS OVER APPROPRIATION.		MISCELLANEOUS.
		Number of works.	Amount expended.	Number of works.	Excess expended.	Number of works.	Amount expended.	Number of works.	Excess expended.	
			Rs.		Rs.		Rs.		Rs.	Rs.
Rajputana—										
43.—Minor Works and Navigation	Imperial	1	847	...	...	...	...	...	...	...
45.—Civil Works	Ditto	4	28,522	...	...	...	...	...	...	...
Local loans		2	1,29,803	...	...	...	...	...	...	...
		7	1,58,672	...	...	...	...	...	...	...
Coorg—										
45.—Civil Works	Imperial	...	...	3	3,850	...	...	7	8,988	...
Ditto	Incorporated	...	...	...	...	...	...	...	...	...
	Local	...	...	3	960	...	...	2	1,226	...
		...	...	6	4,810	...	...	9	10,214	...
Military Works Department—										
45.—Civil Works	Imperial	...	...	2	11,871	...	...	2	5,873	...
Baluchistan—										
45.—Civil Works	Imperial	7	5,746	15	26,934	...	...	...	...	31,736
Central Provinces—										
45.—Civil Works	Imperial	1	278	...	...	...	...	...	...	...
Ditto	Provincial	2	13,554	5	3,705	1	10,743	3	7,078	109
Ditto	Incorporated	...	...	...	...	...	...	...	...	...
	Local	...	...	...	...	2	1,561	1	634	...
		3	13,832	5	3,705	3	12,304	4	7,712	109
Upper Burma—										
43.—Minor Works and Navigation	Imperial	5	3,224	7	57,708	1	7,376	5	1,26,193	...
45.—Civil Works	Ditto	37	82,471	49	53,675	28	79,947	23	28,385	...
Central adjusting account	...	7	34,343	3	18,690	...	...	...	...	...
		49	1,20,038	59	1,30,073	29	87,323	28	1,64,528	...
Lower Burma—										
43.—Minor Works and Navigation	Provincial	...	...	2	1,764	...	...	2	2,949	...
45.—Civil Works	Imperial	...	...	...	...	...	...	...	...	...
Ditto	Provincial	4	5,385	14	26,913	4	8,644	14	15,262	25,189
Ditto	Incorporated	...	...	...	...	...	...	...	...	...
	Local	1	800	2	535	1	800	4	6,924	...
		5	6,185	18	20,212	5	9,444	21	25,707	25,189
Assam—										
45.—Civil Works	Imperial	2	20,163	1	10,476	1	2,917	...	...	...
Ditto	Provincial	5	25,917	10	4,420	6	54,336	4	3,529	...
Ditto	Incorporated	13	11,512	5	2,154	3	1,105	3	2,126	...
	Local	...	...	...	...	...	...	...	...	...
		20	57,592	16	17,050	10	58,353	7	6,555	...
Carried over		91	3,62,065	121	2,23,655	47	1,67,429	71	2,19,689	57,034

PROVINCE AND MAJOR HEAD.	Fund.	NO ESTIMATE.		EXCESS OVER ESTIMATE.		NO APPROPRIATION.		EXCESS OVER APPROPRIATION.		MISCELLANEOUS.
		Number of works.	Amount expended.	Number of works.	Excess expended.	Number of works.	Amount expended.	Number of works.	Excess expended.	
Brought forward		91	Rs. 3,62,065	121	Rs. 2,23,555	47	Rs. 1,67,429	71	Rs. 2,19,689	Rs. 57,034
Bengal—										
45.—Civil Works	Imperial	5	52,226	5	36,819	1	17,331	2	7,151	...
Ditto	Provincial	13	16,624	19	91,054	...	...	10	1,813	...
Irrigation Branch	...	18	68,850	24	1,27,873	1	17,331	14	22,123	16,24,828
North-Western Provinces and Oudh—										
45.—Civil Works	Imperial	...	...	...	...	...	...	1	1,120	...
Ditto	Provincial	26	29,639	18	24,355	36	68,854	19	30,436	...
Ditto	Local	26	27,499	14	20,361	29	43,746	15	18,392	...
Irrigation Branch	...	...	3,07,632	1	5,092	...	...	...	1,867	...
Punjab—										
42.—Major Works—										
Working expenses	Imperial	...	...	1	688	...	...	...	...	...
49.—Irrigation—										
Capital expenditure	Imperial	1	484	13	15,124	...	...	...	...	...
45.—Civil Works	Ditto	2	587	1	410	...	...	...	...	...
Ditto	Provincial	14	47,413	4	6,992	...	...	...	...	...
Madras—										
45.—Civil Works	Provincial	25	1,09,481	17	39,222	2	2,769	4	7,684	...
Ditto	Local	4	24,792	2	1,843	...	...	1	991	...
Irrigation Branch	...	56	68,000	129	3,01,766	6	10,321	30	1,03,592	...
Bombay—										
35.—Construction of Protective Irrigation Works	Imperial	1	1,058	...	...	...	...	...	...	301
42.—Major Works, Working Expenses	Ditto	...	...	...	...	...	...	...	...	13,34,690
43.—Minor Works and Navigation	Ditto	1	2,994	2	874	...	...	...	...	88,907
49.—Irrigation, Capital Expenditure	Ditto	1	5,535	...	...	...	...	...	...	8,03,843
45.—Civil Works	Imperial	2	6,194	...	...	...	...	2	3,534	...
Ditto	Provincial	1	2,585	...	...	1	1,252	6	39,116	1,161
GRAND TOTAL		6	18,366	2	874	1	1,252	8	42,650	21,78,902
		...	10,64,808	347	7,68,255	121	3,11,702	163	4,57,008	38,60,764

ABSTRACT.

Civil Works	Imperial	55	1,43,961	71	1,07,216	29	82,961	38	55,573	31,736
Ditto	Provincial	84	2,86,200	73	1,42,426	51	1,63,529	52	1,04,918	26,459
Ditto	Incorporated Local	44	64,603	26	25,853	35	47,212	26	30,293	...
Irrigation	(a)	...	4,00,398	174	4,74,070	6	17,697	47	2,56,224	38,02,569
Central adjusting account	...	7	34,343	3	18,690	...	...	...	...	...
Local Loans	...	2	1,29,303	...	...	...	...	...	...	...
	(b)	...	10,64,808	347	7,68,255	121	3,11,702	163	4,57,008	38,60,764

(a) The Irrigation figures have been shown in lump sums, as the distribution by major heads and funds was not given by Bengal, North-Western Provinces and Oudh, and Madras.

(b) Total number of works not shown, the information not being supplied by the North-Western Provinces and Oudh.

25. The following are the provinces in which the irregularities were considerable:—

	Number of works.	Outlay. Rs.
<i>No estimate.</i>		
North-Western Provinces and Oudh	...	3,64,770
Madras	85	2,02,273
Rajputana	7	1,58,672
Upper Burma	49	1,20,038
Bengal	18	68,850
<i>Excess over estimate.</i>		
Madras	148	3,42,831
Upper Burma	59	1,30,073
Bengal	24	1,27,873
<i>No appropriations.</i>		
North-Western Provinces and Oudh	65	1,12,600
Upper Burma	29	87,323
Assam	10	58,358
Bengal	1	17,331

<i>Excess over appropriations.</i>		
Upper Burma	28	1,64,528
Madras	35	1,12,267
Bombay	8	42,650

26. The principal irregularities are noted below:—

27. *Rajputana.*—Out of the total amount of Rs. 1,58,672 outstanding under 'No estimate' a sum of Rs. 1,29,303 represents outlay incurred on the Ajmere water works from a loan of Rs. 2,18,000 sanctioned in Government of India, Finance Department, telegram No. 147 L, dated 12th January 1892. An estimate amounting to Rs. 1,98,699 has since been sanctioned by the Local Administration for the construction of a new tank at Kazipura.

28. *Central Provinces.*—The only important item was one of Rs. 10,743, being the cost of two steam road rollers obtained from England for which no specific appropriation was made, nor an estimate sanctioned. An estimate has since been sanctioned.

29. *Upper Burma.*—The chief items of objectionable outlay were:—

CIVIL WORKS—IMPERIAL.

	<i>No estimate.</i>	Rs.
Sihaung-Haka Road	...	47,892

	<i>No appropriation.</i>	Rs.
Sihaung-Haka Road	...	47,892

The estimate for this work still remains unsanctioned. The matter has already been specially reported to Government of India in Accountant General's, Public Works Department, letter No. 126 G., dated 31st January 1893.

30. *Assam.*—Under 45—Civil Works, Provincial, outlay to the extent of Rs. 54,336 was incurred without appropriations on the construction of the Changsil road and on new supplies of tools and plant.

31. *Bengal.*—The bulk of the outlay on Irrigation works held objectionable under the head 'Miscellaneous' occurred on the Orissa and Sone Canals. It represents the capital outlay incurred on the projects after the expiry of the sanction to their construction estimates. The sanction of the Secretary of State has since been received to charge the further outlay (including the outlay held objectionable) to the capital account of these canals.

32. *North-Western Provinces and Oudh.*—The large amount outstanding under the head 'No estimate' in the Irrigation Branch represents chiefly outlay incurred on Open Canal Capital Account which was held objectionable owing to the procedure prescribed in Public Works Department Code, Volume II, Chapter XV, para. 156, not having been carried out.

33. *Bombay.*—In addition to the irregularities in the Irrigation Branch exhibited in the table given in para. 24 under 'Miscellaneous' the following items were held objectionable on account of expenditure on works for which revised estimates are likely to be required:—

IMPERIAL	Amount of estimate. Outlay to end of 1891-92.	
	Rs.	Rs.
35. Construction of Protective Irrigation Works	48,79,380	49,57,148
43. Minor Works and Navigation	69,38,399	69,58,827
49. Irrigation, Capital Expenditure	54,63,886	53,20,757

These amounts pertained to the Nira Canal, Parsul Tank, Mutha Canals, and Yerla River Works.

In the case of the Nira Canal the revised estimate is reported to be under the consideration of the Government of India. For the Mutha Canals and Yerla River Works, it is said that the revised estimates are under consideration, and that for the Parsul Tank the revised estimate awaits completion, pending approval to estimates for distributaries.

The other amounts shewn under 'Miscellaneous' in the Statement in para. 24 against Bombay (Irrigation) have reference chiefly to the outlay on the Ekruk Tank and the Krishna Canal. The objection in the case of the former has since been removed, the report prescribed in para. 156, clause IV, Chapter XV, Public Works Department Code, Volume II, having been transmitted to the Secretary of State with Public Works Department despatch No. 68 P. W. of 30th November 1892. The expenditure on the latter work is held objectionable, owing to the non-submission of the schedule prescribed in Public Works Department Code, Volume II, Chapter XV, para. 156-III.

III.—FLOATING CHEQUES.

34. The following table exhibits the amounts of uncashed cheques at close of 1891-92 in comparison with 1890-91:—

PROVINCE.	Buildings and Roads Branch.		Irrigation Branch.		TOTAL.	
	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana	...	...	31,267	24,768	31,267	24,768
Central India	24,319	47,979	...	...	24,319	47,979
Coorg	4,188	1,828	...	...	4,188	1,828
Baluchistan	1,45,361	1,46,105	...	...	1,45,361	1,46,105
Central Provinces	2,18,908	1,36,858	...	...	2,18,908	1,36,858
Upper Burma	3,35,798	3,04,167	12,023	9,262	3,47,821	3,13,429
Lower Burma	1,33,290	2,18,082	30,550	7,541	1,63,840	2,25,623
Assam	1,47,708	1,11,007	...	...	1,47,708	1,11,007
Bengal	2,08,808	3,37,708	1,71,641	4,16,466	3,80,449	7,54,194
North-Western Provinces and Oudh	4,00,447	3,68,306	73,456	66,084	4,73,903	4,34,390
Punjab	3,12,311	4,68,009	1,19,736	1,70,555	4,32,047	6,38,564
Madras	4,98,536	5,74,098	...	...	4,98,536	5,74,098
Bombay	70,716	1,85,413	1,08,968	1,92,763	1,79,684	3,78,176
TOTAL	25,00,385	28,99,510	5,47,641	8,87,459	30,47,976	37,86,969

The above table includes cheques issued for expenditure on Military Works under the control of the Local Governments and Administrations.

The reduction of Rs. 7,38,993, in the amount outstanding at the end of the year, as compared with 1890-91, is an indication of steps having been taken to distribute outlay more evenly over the year. The reduction is largest in Bengal and the Punjab.

RESOLUTION.—The attention of the Local Governments and Administrations concerned is invited to paras. 6, 8, 10, 11, 12 (first clause), 13, 17, 19, 22, 23, 30, 32, and 33 (last clause) of the Accountant General's note.

ORDER.—Ordered, that the foregoing be communicated to the Local Governments, Administrations and Officers noted in the margin, for information and guidance.

The Governments of Madras and Bombay (General), Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Accountant General, Public Works Department.

H. O. Halliday
Secretary to the Govt. of India.

Documents accompanying.
Nil.

The Secretary to the Govt. of Madras P.W.D. G. Branch.

Spare copies will be despatched from Calcutta

P. W. CURRENT No. 4897

1253 W of 20-4-92

693 W of 17-8-92

2310 W of 8 September 1893

His
1st Lieut

Communicated
to the Exec of S. W. Accts.

605.0

Recd: 29.11.93

29.8	25.8.93
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DESPATCHED
10 SEP 93

2310 W of 8 Sept 1893

To
The Exec of S. W. Accts.
23/8 1893

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26/8-1893
29/8-1893
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