GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
General Account.

READ—the following papers:—

Resolution from the Government of India, Public Works Department (Account—General), dated Simla, the 3rd May 1894, No. 82 A.G.

Buildings and Roads and Irrigation Branches.

Suspense balances, objectionable outlay and floating cheques at the end of official year 1892–93.

Read—the following:—

Note by R. G. MACDONALD, Esq., Accountant-General, Public Works Department, No. 268 G. of the 24th February 1894.

I.—SUSPENSE BALANCES.

The following statement shows the suspense balances outstanding at the close of 1892–93, arranged by Provinces and major heads of account. Besides these figures, this review takes cognisance of irregularities connected with materials at site, &c., the payments on account of which have been charged off to the works concerned:—

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.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana—											
43.—Minor Works and Navigation	Imperial ..	..	..	..	3,574	..	..	..	276	2,944	..
Central India—											
45.—Civil Works	Imperial ..	..	..	..	25,895	..	..	..	1,090	99,469	..
Coorg—											
45.—Civil Works	Imperial ..	..	80	68	7,452	..	2,052	7,863	1,472	7,998	..
Hyderabad—											
45.—Civil Works	Imperial ..	..	..	..	..	..	..	..	..	1,024	..
Baluchistan—											
43.—Minor Works and Navigation	Imperial ..	..	..	..	517	..	..	..	..	377	..
45.—Civil Works	Do. ..	..	1,498	566	42,651	..	..	..	1,029	3,260	..
Central Provinces—											
45.—Civil Works	Provincial ..	..	346	169	41,220	..	..	..	10,070	2,17,912	..
Upper Burma—											
43.—Minor Works and Navigation	Imperial ..	..	..	..	92	..	..	..	6,224	..	..
45.—Civil Works	Do. ..	..	1,020	381	53,577	..	..	..	16,016	46,906	..
Lower Burma—											
43.—Minor Works and Navigation	Provincial ..	..	191	..	3,483	..	..	..	805	2,839	..
45.—Civil Works	Do. ..	..	8	4,228	4,31,564	..	9	854	10,903	47,164	..
Assam—											
45.—Civil Works	Imperial ..	..	..	..	4,564	..	..	..	1,299	..	..
Do.	Provincial ..	..	57	55	28,480	..	..	..	10,968	27,618	..
Bengal—											Dr.
	Provincial ..	..	5,835	579	1,55,667	..	..	69	9,960	94,730	1,56,339
43.—Minor Works and Navigation	Imperial ..	..	1,029	13	2,50,043	536	..	16,307	3,001		
49.—Irrigation	Do. ..	..	..	..	5,490	..	22	22	..	61,521	..
45.—Civil Works	Provincial ..	..	17,697	47,149	4,19,125	..	1,478	10,511	4,760		
Do.											
North-Western Provinces and Oudh—									48		
35.—Construction of Protective Irrigation Works.	Imperial ..	..	..	..	17,726	..	..	..	1,290	18,327	..
43.—Minor Works and Navigation	Provincial ..	..	..	403	10,188	..	455	225	15,934		
49.—Irrigation	Imperial ..	..	876	..	5,28,838	..	..	..	97,511	2,09,013	..
45.—Civil Works	Provincial ..	12	..	2,694	6,80,961	826	..	26,565			
Punjab—									86		
35.—Construction of Protective Irrigation Works.	Imperial ..	..	20	..	7,139	..	..	..	26	(c)	Cr.
43.—Minor Works and Navigation	Do. ..	..	..	..	4,991	..	..	..	60	2,53,667	20,165
Do.	Provincial ..	..	..	..	..	..	..	..	3,646		
49.—Irrigation	Imperial ..	..	2,084	6	8,25,675	..	..	17,543	626		
45.—Civil Works	Do. ..	..	..	..	13,517	..	25	597	3,832	2,49,607	..
Do.	Provincial ..	..	1,213	250	1,67,545	..	12,097	664			
Madras—											
45.—Civil Works	Provincial ..	..	10,201	1,019	4,40,331	..	7,849	9,764	23,261	77,860	..
					(a) 16,779						
Bombay—											
35.—Construction of Protective Irrigation Works.	Imperial ..	..	..	..	..	..	28	..	..	..	..
43.—Minor Works and Navigation	Do. ..	..	..	..	570	534	28	1,282	5,314	1,04,574	..
45.—Civil Works	Provincial ..	..	2	133	9,587	..	3,287	..	44,209	2,66,227	..
		12	42,157	57,713	41,97,241	1,896	27,330	92,266	(b) 2,73,716	(d) 17,93,037	1,36,174
										Cr.	Dr.
		Cr. 42,145		Dr. 57,713	Dr. 41,97,241	Cr. 25,434		Dr. 92,266	Dr. 2,73,716	17,93,037	1,36,174
										Cr.	Dr.
1892–93 ..		Cr. 42,145		Dr. 57,713	Dr. 41,97,241	Cr. 25,434		Dr. 92,266	Dr. 2,73,716	15,59,438	2,04,081
1891–92 ..		Cr. 55,030		Dr. 22,019	Dr. 40,66,396	Dr. 28,595		Dr. 1,53,759	Dr. 3,13,260		

(a) Represents the balance held at debit of sub-head "Workshops Manufacture Account."
(b) Excludes Rs. 44,765 passed through Auxiliary accounts of this office for March 1893 to the debit of 45—Civil Works, Imperial.
(c) Exclusive of a debit balance of Rs. 1,21,871 on account of expenditure incurred in excess of contributions realized from Native States for canals in the Punjab.
(d) Excludes Re. 1 passed through Auxiliary accounts of this office for March 1893.

2. The balances are reported to have been audited by Examiners in the prescribed manner (*vide* Public Works Department Code (Provisional issue), Volume II, Chapter III, paragraphs 90—96), and are certified to be current and efficient with some exceptions, the more important of which are noted below :—

CENTRAL INDIA.

3. *Deposits.*—The large balance is due to larger contributions received during the year for works to be executed for Native States and special funds.

COORG.

4. *Balance due from contractors.*— The balance at close of 1892–93 consisted of several old outstandings of previous years. As compared with 1891–92, there has been an increase of Rs. 550 in the balance; the increase is attributed to large amounts advanced to piece-workers in 1892–93. From a comparison of the figures noted in the margin it would appear that considerable progress has been made in reducing the old outstandings. The delay in adjustment in several instances is explained to be due to the men having left Coorg, on whose return the balances will be adjusted.

	1891–92.	1892–93.
	RS.	RS.
1888–89	22	11
1889–90	181	50
1890–91	465	86
1891–92	2,992	942
1892–93	...	3,121
	3,660	4,210
	+550	

CENTRAL PROVINCES.

5. *Miscellaneous advances.*—The balance of Rs. 10,070 included a sum of Rs. 5,553 spent on Feudatory States roads in the Eastern division in excess of contributions realized. This is in contravention of the orders in Public Works Department Code, Volume I, Chapter IX, paragraph 80, and has been reported by the Examiner to the Local Administration. The amount, it is stated, will be recovered from the Chhattisgarh States roads division. Some portion of the balance standing at close of the year has since been adjusted.

6. *Deposits.*—As compared with 1891–92 there has been an increase of Rupees 1,18,493 in the balance under this head owing to a larger number of contribution works being undertaken, chiefly, it is believed, for Feudatory States.

UPPER BURMA.

7. *Materials at site.*—In the Irrigation accounts the amount held in balance was Rs. 41,117. It is reported that the materials were not verified and that in the Eastern Irrigation division they were in an unsatisfactory condition. The matter has been brought to the notice of the Superintending Engineer by the Examiner.

	RS.
Kyaukse Division	2,157
Eastern Irrigation Division ...	38,960
Total ...	41,117

8. In the Buildings and Roads accounts the total balance amounted to Rupees 1,68,457 against Rs. 1,24,488 at the close of 1891–92. It has not been reported that all materials have been verified by actual count. The bulk of the balance consisted of materials collected for the barracks under construction at Haka and Falam in the South Chin Hills.

9. *Miscellaneous advances.*—The following exceptional items are reported to have been included in the closing balance of Rs. 16,016 under 45—Civil Works, Imperial :—

	RS.
(i) Advance to Mr. Calvert, Supervisor, Sub-divisional officer, Mogaung	100
(ii) Cash found short in the chest of Mr. Calvert, Sub-divisional officer, Mogaung	706
(iii) Cash stolen from the office box of the South Chin Hills division	651
(iv) Value of rations issued by the Commissariat Department to Mr. Beatson, Supervisor	63
	1,520

As regards (i) and (ii), it is reported that Mr. Calvert has since left the department and that the matter is under investigation by the Local Administration. As regards (iii), the Chief Commissioner has ordered the accountant responsible for the loss of cash to make good the money. The delay in the recovery of the fourth item has been reported by the Examiner to the Local Administration. More than half of the balance outstanding under 45—Civil Works and nearly the whole of that outstanding under 43—Minor Works and Navigation have since been adjusted.

10. *Balances in Works' Accounts.*—The only irregular item reported was an advance of Rs. 490 to a contractor in the North Chin Hills division outstanding since October 1892.

11. *Deposits.*—The balance included an exceptional item of Rs. 2,500 representing recoveries on account of rations issued to work people in the North Chin Hills. The recoveries from work people were credited to "Deposits" pending receipt of a debit from the Commissariat Department which supplied the rations. About three-fourths of the amount outstanding at close of 1892–93 under this head has since been adjusted.

LOWER BURMA.

12. *Stock.*—In the Buildings and Roads Branch the closing balance was Rupees 4,31,564 against Rs. 1,82,921 at close of 1891–92. The increase is chiefly due to a large quantity of English stores having been received during the year and to the collection of materials for the new Government house, the new public offices, and other large works in progress at Rangoon. Stock was duly verified except in the Rangoon division, where the operation was reported to be in progress.

13. *Materials at site.*—The amount held at the site of works under 45—Civil Works, Provincial, was Rs. 1,63,033. The materials were verified except in the Tharrawaddy and Arakan divisions. In the former it is reported that the balance agreed with the day-books of the works concerned, but no special count was made; the materials were, however, counted at the time of delivery at site. In the latter, they were verified at varying intervals. The necessity for the annual verification has, however, been pointed out by the Examiner to the local authorities.

14. *Miscellaneous advances.*—The balance of Rs. 805 under 43—Minor Works and Navigation included an item of Rs. 316 representing the amount embezzled by the late accountant of the Henzada division. The money was recovered from the accountant in August 1893.

15. The greater portion of the balance under 45—Civil Works, Provincial, has since been adjusted.

16. *Balances in Works' Accounts, 45—Civil Works, Provincial.* The balance of Rs. 52,090 outstanding against contractors was large. This chiefly represented the amount debited to certain contractors' accounts for value of materials supplied for works in progress; nearly the whole of the balance has since been adjusted. The balance also included an item of Rs. 461 relating to the estate of a deceased contractor, the amount is reported to be covered by the value of work done and is in course of adjustment.

BENGAL.

17. *Stock.*—The excess over the sanctioned limit of reserve stock in the following divisions is brought to notice :—

	Sanctioned limit.	Balance.	Excess.
	RS.	RS.	RS.
1st Calcutta Division	1,80,000	3,37,023	1,57,023
Calcutta Workshops	30,000	49,280	19,280
Examiner's auxiliary accounts...	...	19,601	19,601

The excesses in the 1st Calcutta and Calcutta Workshops divisions were considerable. Similar excesses in these divisions were reported in paragraph 11 of the note on suspense balances, &c., for 1891–92; the reserve limits therefore appear to require reconsideration. As regards the 1st Calcutta division it is reported that orders have

been received to sell 45 lakhs of bricks to the lessees of the Acra factory and that a good deal of materials will be used on the new Stamp and Stationery office. A large reduction in reserve stock is therefore anticipated during the current financial year.

18. The balance in the Examiner's auxiliary accounts represented the value of materials at site of Judge's Court at Noakhali brought over under orders from the Local Government.

19. *Stock sales.*—The balance of Rs. 47,149 under 45—Civil Works, Provincial, included an item of Rs. 33,480 held in the Examiner's auxiliary accounts, of which Rs. 30,527 was the value of stores made over to the several District Boards. The delay in the final acceptance is due to these stores having been scattered over a large area of country and to the time necessary for getting the stores surveyed and valued.

20. *Miscellaneous advances.*—The balance held under this head in the Irrigation accounts included a sum of Rs. 4,777 on account of expenditure incurred by civil officers, but not accounted for during the year. Other items are reported to be in course of adjustment.

21. The balance under 45—Civil Works, Provincial, included an item of Rs. 561 outstanding on account of value of crockery, cutlery, &c., supplied to the Imperial Secretariat. In paragraph 12 (latter clause) of the note for 1891–92 the amount reported to be outstanding was Rs. 1,035; the difference represents the recoveries made during the year.

NORTH-WESTERN PROVINCES AND OUDH.

22. *Stock.*—In the Irrigation Branch the balances at end of 1892–93 amounted to Rs. 5,56,752 against Rs. 6,08,963 at close of 1891–92.

23. In the Buildings and Roads Branch the balance at end of 1892–93 amounted to Rs. 6,80,961, and includes a sum of Rs. 6,31,601 representing the value of special stock belonging to the Roorkee workshops; out of this sum Rs. 2,60,000 represents surplus stock which is being gradually cleared under the orders of the Local Government.

24. *Stock purchases.*—The debit balance of Rs. 12 was irregular, but it is explained to be due to a sum of Rs. 730 debited to this head in the supplementary accounts for March by credit to Civil Department for the value of certain stores supplied by Forest Department; this amount has been adjusted in the current financial year's accounts. The amount credited to this head during the year was Rs. 718, thus resulting in a net debit balance of Rs. 12 at the close of the year.

25. *Materials at site.*—The balances under this head were almost all verified and the materials reported to be in serviceable condition—

	RS.
Buildings and Roads Branch	1,91,970
Irrigation Branch	2,14,381
Total ...	4,06,351

In the Etawah and Mainpuri Irrigation divisions there were some useless and surplus materials lying without value. The Executive Engineers concerned have, it is said, been asked to dispose of the materials by sale or otherwise.

26. *Miscellaneous advances.*—In the Irrigation Branch the principal items which comprised the closing balance held at debit of this head were:—

	Amount. RS.
(i) Advances to Public Works Department Secretariat and Superintending Engineers	2,679
(ii) Removal of plantation, felling and cutting wood...	4,859
(iii) Construction of guls for zemindars, &c.	3,272
(iv) Compensation for land and injury done to crops	2,406

Items (i) and (ii) were in course of adjustment; as regards item (iii), it is reported that most of the outlay had been outstanding for a long time and that the matter had been reported to the Local Government. The Collectors of districts have been addressed

by Executive Engineers in view to the early recovery of the amounts. Item (iv) represents an amount paid by the Civil Department and charged to this head, as the work to which it was debitable was not known.

27. The balance under 45—Civil Works, Provincial, included two exceptional items of Rs. 34,288 and Rs. 48,449. The former represented expenditure incurred on works at Naini Tal in excess of, and without, contributions, and has been specially brought to the notice of the Local Government. The latter, a disbursement to the Supervising Engineer, Municipal Water-Works, on account of salaries, &c., which, it is said, will be recovered in full from the several municipalities concerned in the current year.

PUNJAB.

28. All stock was verified during the year except in the Kohat division. The balance exceeded the sanctioned limits in the Lahore and Dera Ismail Khan divisions; the limit in these divisions has since been increased.

29. *Stock sales.*—The debit balance under 45—Civil Works, Provincial, included the following two exceptional items:—

	RS.
Due from His Highness the Maharaja of Patiala on account of blasting powder, &c., since October 1892	27
Due from Mr. S. DeBrath, price of tar and brass locks since December 1892	50

The value of these supplies should have been recovered promptly—*vide* Public Works Department Code, volume II (Provisional issue), chapter I, paragraph 137.

30. *Miscellaneous advances.*—With the exception of the following items the balance consisted of current items which call for no remarks:—

	RS.
(*a*) Excess outlay on Patiala City defence works	839
(*b*) Special repairs to Kalka water-supply works	517

Item (*a*).—The Patiala Darbar has been addressed with respect to the liquidation of the amount. Item (*b*) has been outstanding since January 1893.

31. *Balances in Works' accounts.*—The balance due from contractors under Civil Works, Provincial, was Rs. 497 and represented an over-payment to a contractor in the Lahore division. Steps were being taken to recover this amount.

32. *Deposits.*—In the Irrigation accounts (Sirsa Branch division) the balance included a disputed item of Rs. 552 held in this account pending settlement of a suit in a civil court.

33. The balance under Buildings and Roads included an item of Rs. 4,535 due to contractors for work done on the Samána range. The amount has been outstanding since October 1891 owing to the contractor's refusal to accept final payment. This matter needs special attention.

34. The large balance under this head at close of 1892–93 was due to heavy contributions received for works and to larger Zarinagha collections.

MADRAS.

35. *Stock.*—The excess over the sanctioned limit of reserve stock in the undernoted division is brought to notice:—

	Sanctioned limit. RS.	Balance. RS.	Excess. RS.
Public Works Stores division ...	1,50,000	1,81,840	31,840

This excess is explained to be due to the inclusion in the value of stock of surplus and obsolete stores which are being disposed of.

36. *Materials at site.*—On 84 works materials to the value of Rs. 25,210 were found short on verification; of this sum, Rs. 14,612 has since been adjusted, and the remainder is under inquiry. In the Ganjám, Kistna and North Arcot divisions materials to the extent of Rs. 16,205 were not verified.

37. *Miscellaneous advances.*—The balance under this head included the following exceptional items :—

		Rs.
(*i*)	Balance due by the Nilgiri Volunteer Rifle Corps, being the moiety of cost of constructing a powder magazine at Ootacamund ...	568
(*ii*)	Amount spent in re-roofing the Armoury of the Malabar Rifle Volunteers at Tellicherry	440
(*iii*)	Stores in transit	8,169

These have been explained thus—

(*i*) The Government of Madras have sanctioned the recovery in four equal instalments, the first of which was recovered during the year.

(*ii*) This was originally debited to Military Works, but written back to this head. The Executive Engineer was in correspondence with the Commandant of the corps regarding its adjustment.

(*iii*) This represented value of stores transferred by the Public Works Stores division and held temporarily in miscellaneous advances pending receipt of the stores by the divisions concerned.

In the first two cases the expenditure should not have been incurred without a deposit of funds.

BOMBAY.

38. *Stock.*—The surplus stores at close of 1892–93 amounted to Rs. 36,428,* against Rs 28,327 at the end of the previous year. No steps appear to have been taken to dispose of these stores. This point was noticed in paragraph 23 of the previous year's review.

	Rs.
* Irrigation	7,196
Buildings and Roads..	29,232
	36,428

39. *Miscellaneous advances.*—The closing balance in the Irrigation Branch included Rs. 213 on account of cash stolen from the Sub-divisional treasure chest in the Nasik District. The case is under inquiry by the Police authorities.

The closing balance under 45—Civil Works, Provincial, amounted to Rs. 44,209 against Rs. 9,933 at the end of 1891–92. It is reported that, with few exceptions, the whole of it has since been recovered or is likely to be adjusted before the close of 1893–94. The large increase is due to a special item of Rs. 37,500 which represented an advance made to the Southern Mahratta Railway Company for the construction of certain salt and customs buildings at Castle Rock. This item should have been charged off to Imperial Civil Works as soon as the money was paid to the Southern Mahratta Railway Company and not debited to Miscellaneous Advances at all, as there was no doubt as to its allocation. By recording Rs. 37,500 under Miscellaneous advances which is a Provincial suspense head in Bombay, Imperial funds were short debited in 1892–93 and Provincial funds surcharged by the same amount.

II.—OBJECTIONABLE OUTLAY.

40. 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.	Amount.
			Rs.		Rs.		Rs.		Rs.	Rs.
Coorg—										
45. Civil Works	Imperial	..	..	7	13,465	..	..	9	16,454	..
Do.	Incorporated Local	..	..	..	..	1	825	..	..	..
		..	..	7	13,465	1	825	9	16,454	..
Military Works Department—										
45. Civil Works	Imperial	..	..	2	11,730	..	..	..	..	..
Baluchistan—										
45. Civil Works	Imperial	..	..	5	15,453	..	..	..	..	..
Central Provinces—										
45. Civil Works	Imperial	..	9,121	..	9,178	3	9,617	..	1,787	36,650
Do.	Provincial	..	..	..	..	1	1,573	2	..	..
Do.	Incorporated Local	..	..	..	..	..	..	..	..	..
		..	9,121	9	9,178	4	11,190	2	1,787	36,650
Upper Burma—										
43. Minor Works and Navigation	Imperial	6	64,192	10	17,081	7	10,076	7	13,060	21,617
45. Civil Works	Do.	12	15,007	34	50,313	10	14,587	84	58,546	
		18	79,199	44	67,394	17	24,663	41	71,606	21,617
Lower Burma—										
43. Minor Works and Navigation	Provincial	..	..	4	7,337	1	1,270	6	9,250	..
45. Civil Works	Imperial	..	..	..	..	..	..	1	5,308	..
	Provincial	2	4,047	23	25,982	3	4,868	21	26,070	1,200
	Incorporated Local	..	..	2	775	1	2,345	1	995	..
		2	4,047	29	34,094	5	8,483	29	40,623	1,200
Assam—										
45. Civil Works	Imperial	2	1,70,820	1	4,41,947	..	..	..	..	..
Do.	Provincial	11	30,729	13	9,989	5	22,046	11	14,563	..
Do.	Incorporated Local	22	32,379	15	14,825	3	3,827	6	10,865	..
		35	2,33,928	29	4,66,761	8	25,873	17	25,428	..
Bengal—										
42. Major Works, Working expenses	Provincial	3	4,315	7	10,537	..	..	4	8,275	..
43. Minor Works and Navigation	Do.	1	2,553	12	36,520	1	722	4	9,296	2,950
49. Irrigation, Capital Expenditure	Imperial	1	216	2	1,425	..	..	2	8,482	1,669
45. Civil Works	Provincial	2	13,582	3	2,428	..	..	..	..	568
		7	20,666	24	50,910	1	722	10	26,047	5,187

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.	Amount.
			Rs.		Rs.		Rs.		Rs.	Rs.
North-Western Provinces and Oudh—										
42. Major Works—									2,913	79
Working expenses	Provincial	1	1,873	5	2,559	..	..	Lump sum	4,651	..
43. Minor Works and Navigation	Do.	..	..	3	5,605	..	..		60,163	3,94,368
49. Irrigation, Capital Expenditure	Imperial	2	56,652	43	11,165	..	..	4	36	..
45. Civil Works	Do.	..	..	11	108	..	..	70	26,890	31,001
Do.	Provincial	17	51,444	118	1,10,276	21	14,882	34	25,201	..
Do.	Incorporated Local	23	28,864	50	26,563	27	25,507			
		43	1,38,833	230	1,56,276	48	40,389	..	1,19,854	4,25,448
Punjab—										
42. Major Works—								6	20,826	..
Working expenses	Imperial	..	..	..	..	..	..	2	8,106	..
43. Minor Works and Navigation	Do.	1	1,437	..	..	..	..			
49. Irrigation—								2	2,352	..
Capital Expenditure	Do.	10	6,527	29	47,315	..	..	..	..	..
45. Civil Works	Do.	1	1,141	..	..	1	1,141	..	..	..
Do.	Provincial	9	1,47,174	11	25,771	5	4,152	9	16,045	5,073
		21	1,56,279	40	73,086	6	5,293	19	47,329	5,073
Madras—										
35. Construction of Protective Irrigation Works ..	Imperial	6	4,849	17	1,89,335	..	..	..	..	..
42. Major Works—								6	14,734	..
Working expenses	Do.	9	16,000	4	4,996	..	..	19	32,425	..
43. Minor Works and Navigation	Provincial	10	23,582	28	41,639	1	2,768	2	5,241	..
49. Irrigation, Capital Expenditure	Imperial	11	20,021	71	7,90,298	..	..	30	52,250	..
45. Civil Works	Provincial	8	75,105	19	55,523	4	5,212	4	6,030	..
Do.	Incorporated Local	9	67,765	3	5,289	2	6,734			
		53	2,07,322	142	10,87,080	7	14,714	61	1,10,680	..
Bombay—										
35. Construction of Protective Irrigation Works ..	Imperial	..	..	1	1,96,775	..	..	..	..	..
42. Major Works—								2	3,379	22,406
Working expenses	Do.	1	31	..	..	..	..	21	34,909	16,16,689
43. Minor Works and Navigation	Do.	9	12,157	2	77,648	4	2,205	1	2,353	72,20,272
49. Irrigation, Capital Expenditure	Do.	..	..	..	..	..	..	10	5,520	86
45. Civil Works	Do.	5	1,024	10	4,909	5	1,024	3	1,126	14,429
Do.	Provincial	2	417	5	2,272	4	2,000	43	7,450	1,452
Do.	Incorporated Local	4	2,774	17	1,449	5	2,925			
		21	16,403	35	2,83,053	18	8,154	80	54,737	88,75,334
Grand Total ..	....	205	8,68,465	596	22,68,480	115	1,40,306	(a)	5,14,545	93,70,509

ABSTRACT.

35. Protective Irrigation Works	Imperial	6	4,849	18	3,86,110	..	..	.. 14	..	..
42. Major Works, Working expenses	Do.	10	16,031	4	4,996	..	..		38,939	22,406
Do. do.	Provincial	4	6,188	12	13,096	..	..	..	11,188	79
43. Minor Works and Navigation	Imperial	16	77,786	12	94,729	11	12,281	30	56,075	16,16,689
Do. do.	Provincial	11	26,135	47	91,101	3	4,760	..	55,616	2,950
49. Irrigation, Capital Expenditure	Imperial	24	83 416	145	8,50,203	..	..	.. 58	78,591	76,16,309
45. Civil Works	Do.	22	1,90,659	70	5,37,925	16	16,752	146	85,864	21,703
Do.	Provincial	54	3,31,619	201	2,41,419	45	62,777	88	1,37,731	88,921
Do.	Incorporated Local	58	1,31,782	87	48,901	40	43,736		50,541	1,452
		205	8,68,465	596	22,68,480	115	1,40,306	(a)	5,14,545	93,70,509

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

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

	Number of works.	Outlay.
		RS.
No estimate.		
Assam	35	2,33,928
Madras	53	2,07,322
Punjab	21	1,56,279
North-Western Provinces and Oudh	43	1,38,833
Upper Burma	18	79,199
Excess over estimate.		
Madras	142	10,87,080
Assam	29	4,66,761
Bombay	35	2,83,053
North-Western Provinces and Oudh	230	1,56,276
No appropriations.		
North-Western Provinces and Oudh	48	40,389
Assam	8	25,873
Madras	7	14,714
Central Provinces	4	11,190
Excess over appropriations.		
North-Western Provinces and Oudh	(a)	1,19,854
Madras	61	1,10,680
Punjab	19	47,329
Bengal	10	26,047

(a) Number of works not given.

Miscellaneous.	
Bombay	88,75,334
North-Western Provinces and Oudh	4,25,448
Central Provinces	36,650
Upper Burma	21,617

Out of a total of 763 works detailed in this paragraph against which irregularities were outstanding, the North-Western Provinces and Oudh and Madras are responsible for 321 and 263 respectively. In the class of irregularities, "excess over appropriations," the figure for the number of works is not given against the North-Western Provinces and Oudh, otherwise its share would have been greater. The large expenditure held objectionable in Bombay under "Miscellaneous" refers to the capital expenditure of certain irrigation projects, for which the rules laid down in Public Works Department Code, volume II, chapter XV, paragraphs 156 and 181 B, had not been fulfilled, and to expenditure on certain sanctioned projects for which revised estimates were necessary.

42. The principal irregularities are noted below:—

43. *Central Provinces.*—Of the sum of Rs. 36,650 shown under the head "Miscellaneous," Rs. 23,000 represents the amount paid in India for the supply of Worthington engines required for Raj-Nandgaon water-works, which should have been indented for from England.

44. *Upper Burma.*—The principal items of irregular outlay were—

	RS.
No estimate.	
43—Minor Works and Navigation—	
Expenditure on the Thanyetgân Se, a famine work	59,733
Excess over estimate.	
45—Civil Works—	
Construction of a bridged and unmetalled road from Kimmu to Kabwet on the Irrawaddy river	11,125

These two items have since been regularised. An estimate aggregating Rupees 59,733 for the former and the completion report amounting to Rs. 52,125 for the latter have been sanctioned by the Government of India.

45. *Assam.*—The principal items are—

	RS.
45—Civil Works, Imperial—	
No estimate	1,70,820
Excess over estimate	4,41,947

These objections have since been removed; an estimate amounting to Rupees 22,21,011 for the Nichuguard-Manipur Road was sanctioned by the Secretary of State in Despatch No. 24 P.W. of the 11th May 1893.

46. *Bengal.*—The following items are of long standing:—

43—MINOR WORKS AND NAVIGATION.

	Outstanding from	Amount.
		RS.
No estimate.		
Removing wrecks from all the rivers	July 1892	2,553
Excess over estimate.		
Maintenance, Orissa Coast canal	May 1891	2,363
Jellinghee river work	Aug. 1892	534
Constructing supplementary sluice at Gewankhally.	Mar. 1891	20,391
Fitting shut frames to Etamagra and Terupalleah lock-gate	May ,,	3,319
Miscellaneous.		
Amount advanced to the District Engineer by the Collector, 24-parganas, for completion of work		2,950

The last three items have since been regularised.

47. *North-Western Provinces and Oudh.*—In the Irrigation Branch the amount outstanding under the head "Miscellaneous" included an outlay of Rs. 3,90,383 incurred on Open Canal Capital account, and held objectionable owing to the procedure prescribed in Public Works Department Code, volume II, chapter XV, paragraph 156, not having been carried out. This irregularity was reported to the Government of India in paragraph 32 of the previous year's note. It is reported that schedules of works are being printed for submission to the Government of India.

48. The outlay under "No estimate" included a sum of Rs. 50,855 spent on the construction of permanent river training works in the Narora division, Lower Ganges Canal. An estimate has since been sanctioned and the objection removed.

49. In the Buildings and Roads Branch the principal items of outlay held objectionable were—

PROVINCIAL.

	Outstanding from	Amount.
		RS.
No estimate.		
(1) Special works at Hardwar	Mar. 1893	37,074
Excess over estimate.		
(2) Ramsay Hospital, Naini Tal	Sept. 1892	65,882
(3) Sewage works do.	Oct. ,,	26,584
Miscellaneous.		
(4) Works in the Naini Tal Special Division		29,794

Item (1) has since been remedied. It is also reported that the necessary action has been taken to regularise the outlay on other works for which there were no estimates. In some cases the necessity for sanction has been obviated by receipt of completion reports. To allow works to be executed without estimate and postpone sanction until receipt of completion report is objectionable.

Item (2) has been completed, and the completion report submitted to the Local Government.

As regards item (3) a revised estimate has been submitted to the Local Government, and it is stated that the orders of the Municipal Department are awaited.

Item (4) represents outlay incurred in excess of contributions. The expenditure should not have been allowed to be incurred without deposit of funds.

50. *Punjab.*—In the Buildings and Roads Branch the objectionable expenditure without estimate included a sum of Rs. 1,35,188 spent from Provincial funds on the construction of a new Central Jail at Amballa. The irregularity has been outstanding from September 1891, and the Government of the Punjab was addressed by the Government of India in Public Works Department letters Nos. 307 and 389 B, dated respectively the 25th September and 14th December 1893, in view to its early adjustment. The only other irregularity under "Excess over estimate" was that of outlay incurred in constructing a new Jail at Abbottabad outstanding from April 1892. This has been passed provisionally under the orders of the Local Government pending sanction to the revised estimate.

51. *Madras.*—Outlay in excess of sanctioned estimates at close of 1892–93 amounted to Rs. 10,87,080, of which Rs. 10,26,268 pertained to Irrigation Works. The bulk of this outlay was incurred on the Rushikulya and Periyár Projects. The revised estimates for these projects, which have been called for by the Government of India, have not yet been submitted by the Government of Madras.

52. The balance outstanding in the Irrigation Accounts consisted of many items of very old standing, the principal of which are noted below :—

Division.	Name of work.	Month in which objectionable expenditure first appeared.	Number of works.	Amount expended.
	IMPERIAL FUNDS.			
	No estimate.			RS.
	49—IRRIGATION.			
Kistna Eastern ..	Cost of one weighing machine and one bolt screwing machine	November 1892 ..	1	1,607
	Excess over estimate.			
	35—PROTECTIVE WORKS.			
Rushikulya ..	Excavation of Mahánadi canal	November 1891 ..	1	35,414
	Permanent diversions, Aska-Surada road ..	April 1892 ..	1	3,099
	49—IRRIGATION.			
Kistna Eastern ..	Compensation for Bank canal	July 1891 ..	1	9,090
	Constructing a bridge on Ellore canal	September 1891 ..	1	2,034
Periyár No. 1 ..	Main dam in the Periyár valley	February 1892 ..	1	4,49,260
	Right bank escape	September 1891 ..	1	1,10,803
	Watershed tunnel	October 1892 ..	1	49,340
	Do. cutting	November 1892 ..	1	28,244
Gudiváda	Excavating Pedda Kommileru south side channel..	November 1891 ..	1	862
	Compensation for land for Polraz south side channel.	February ,, ..	1	1,212
	NOTE.—There are several other petty items which have been outstanding for over one and two years too numerous to detail here.			
	PROVINCIAL FUNDS.			
	43—MINOR WORKS AND NAVIGATION.			
	No estimate.			
Nellore	Kalavoy tank improvements	July 1892 ..	1	3,015
Bellary	Repairing and improving three sluices and channel No. 1 of Daroji tank ..	July 1892 ..	1	4,465
Kurnool	Thokapally Dam	September 1892 ..	1	11,328
	Excess over estimate.			
Buckingham Canal ..	Pennér Northern diversions through large islands ..	September 1889 ..	1	8,782
	NOTE.—There are several other petty items outstanding for over one and two years.			

Most of the above irregularities have already been reported to the Government of India.

53. The outlay held objectionable in the Civil Works accounts at close of the year also included a large number of items of long standing, the principal of which are entered below:—

Division.	Name of work.	Month in which objectionable expenditure first appeared.	Number of works.	Amount expended.
	PROVINCIAL.			
	45—CIVIL WORKS.			RS.
	No estimate.			
(1) Ganjám ..	Constructing Kalikotta Boirangy	September 1891 ..	1	7,271
(2) Kistna Western.	Do. Taluk cutcherry at Tenali	March 1891 ..	1	5,002
(3) Consulting Architect.	New Women and Children's hospital	July 1891 ..	1	50,321
(4) West Coast ..	Constructing a Sub-Magistrate's office at Tangasséri	March 1892 ..	1	3,003
	Excess over estimate.			
(5) Vizagapatam ..	Completing road from Potinghy to Koraput ..	March 1892 ..	1	28,051
(6) Kistna Western.	Constructing Taluk cutcherry at Sattenpalli ..	August 1891 ..	1	2,907
(7) Kurnool ..	Do. do. office at Morakapur	November 1892 ..	1	3,130
(8) West Coast ..	Do. a residence for the Assistant Superintendent of Police, Malapuram ..	June 1889 ..	1	911
	Want of revised estimate.			
(9) Kurnool ..	Resident with out-houses for the Assistant Superintendent of Police at Nandyal	March 1892 ..	1	6,206
	INCORPORATED LOCAL.			
	45—CIVIL WORKS.			
	No estimate.			
(10) North Arcot ..	Constructing a road from Maderpak to Arambakam.	September 1891 ..	1	6,930

With few exceptions these irregularities have been reported to the Government of India.

The objections to items (2), (3), (9), and (10) have since been removed.

54. *Bombay.*—In the Irrigation Branch a large portion of the outlay under 35—Imperial held objectionable under the head "Excess over estimate" has since been remedied. A revised estimate for the Nira Canal, amounting to Rs. 61,04,435, has been sanctioned by the Secretary of State and communicated to the Bombay Government. The sum of Rs. 77,648 held irregular under 43—Minor Works and Navigation represents outlay incurred on the Mutha canals, the revised estimate for which has been called for.

55. The outlay held objectionable under the head "Miscellaneous" pertains chiefly to (i) Kistna canal, (ii) Eastern Nara Works, and (iii) Fuleli canal.

(i) The objection was for want of Government of India's sanction to schedule of works, report, &c., submitted by the Local Government. These have been forwarded by the Government of India to the Secretary of State, and the objection has since been removed.

(ii) The Secretary of State has authorised excess expenditure to the extent of Rs. 8,22,000, pending submission of a revised estimate. The revised estimate for this project has not yet been submitted by the Government of Bombay.

(iii) The construction estimate of this project was closed on 31st March 1893. The schedule and report prescribed in Public Works Department Code, volume II, chapter XV, paragraph 181 B, were called for in Government of India, Public Works Department, letter No 189 I. of the 15th August 1893.

III.—FLOATING CHEQUES.

56. The following table exhibits the amounts of uncashed cheques at close of 1892–93 in comparison with 1891–92 :—

Province.	Buildings and Roads Branch.		Irrigation Branch.		Total.	
	1892–93.	1891–92.	1892–93.	1891–92.	1892–93.	1891–92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana	5,982	..	10,907	31,267	16,889	31,267
Central India	23,026	24,319	..	..	23,026	24,319
Coorg	6,488	4,138	..	..	6,488	4,138
Baluchistan	1,21,445	1,45,361	..	..	1,21,445	1,45,361
Central Provinces	2,71,656	2,18,908	..	..	2,71,656	2,18,908
Upper Burma	2,25,159	3,35,793	17,110	12,023	2,42,269	3,47,816
Lower Burma	2,08,282	1,33,290	8,473	30,550	2,16,755	1,63,840
Assam	3,43,706	1,47,708	..	..	3,43,706	1,47,708
Bengal	94,506	2,08,808	1,86,540	1,71,641	2,81,046	3,80,449
North-Western Provinces and Oudh	2,96,343	4,00,447	1,08,456	73,456	4,04,799	4,73,903
Punjab	4,15,010	3,12,311	2,34,044	1,19,736	6,49,054	4,32,047
Madras	3,02,778	4,98,536	..	..	3,02,778	4,98,536
Bombay	1,65,218	70,716	1,62,440	1,08,968	3,27,658	1,79,684
Total ..	24,79,599	25,00,335	7,27,970	5,47,641	32,07,569	30,47,976

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

As compared with 1891–92 there is an increase of Rs. 1,59,593, which occurred chiefly in the Central Provinces, Lower Burma, Assam, Punjab and Bombay. The increase would have been much larger but for considerable decreases in Upper Burma, Bengal, North-Western Provinces and Oudh and Madras. The increase in Assam is due to the fact that cheques for large sums were drawn on the last two days of the year. The objectionable practice of crowding expenditure into the last few days of the year is apparently being resorted to. 32 lakhs is a large sum to be in floating cheques at the end of a year in the Buildings and Roads and Irrigation Branches of the Department.

Resolution—The special attention of Local Governments and Administrations concerned is invited to paragraphs 5, 7, 9, 10, 17, 26, 27, 29, 31, 37, 38, 41, 43, 49, 50, 54 and 57 of the Accountant-General's note.

2. With reference to paragraph 33 of the note under review the attention of the Government of the Punjab is invited to paragraph 204, chapter II, Public Works Department Code, volume II (Provisional Issue). The amount, if unclaimed for three complete years, should be credited to Revenue.

3. The Government of Bombay have been separately addressed on the subject of the payment of Rs. 37,500 to the Southern Mahratta Railway Company noted in paragraph 39 of the note, in Public Works Department letter No. 82 A.—C. W. of the 1st March 1894.

4. The delay in the adjustment of the objectionable items of long standing brought to notice in paragraphs 46, 47, 52 and 53 of the Accountant-General's note is a matter which needs the special attention of the Local Governments concerned.

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.

(Signed) F. L. O'CALLAGHAN,
Secretary to the Government of India.

To the Secretary to the Government of Madras,
Public Works Department.

Office-note from the Examiner, Public Works Accounts, dated Madras, 2nd July 1894, No. 2703 A.

[Your office-note No. 2316 C. of 26th June 1894.]

Paragraph 35 *of the Accountant-General's note.*—Of the surplus stores the General Superintendent, Public Works Stores, reports that during 1893–94 stores to the value of Rs. 2,792 were disposed of. The value of effective stores is within the sanctioned reserve limit of Rs. 1,50,000 at close of the year.

2. *Paragraph* 36.—Of the balance of Rs. 10,598 remaining to be adjusted, adjustments to the extent of Rs. 7,356 have been carried out, leaving a settlement of Rs. 3,242 appertaining to two works in the Kistna Eastern Division. The accounts of one of these works have since been verified and the Executive Engineer has promised verification in regard to the other work in his statement for 1893–94. Materials at site of this work amounted to only Rs. 420. Of the balance Rs. 16,205 materials to the extent of Rs. 12,722 have yet to be verified by Ganjám division. The Executive Engineer has been repeatedly addressed on the matter, and in the last letter received from that officer on the subject, dated 8th March 1894, he states that it is still under correspondence with the Sub-divisional officer.

3. *Paragraph* 37.

Item (i) Second annual instalment was recovered in 1893–94.

Item (ii) This was expenditure irregularly incurred by the Executive Engineer, West Coast division. In their orders on item 33 (i) of the provisional objectionable item statement for March Government note that the orders of the Government of India are awaited.

Item (iii) Adjusted.

4. *Paragraph* 51.—Revised estimates for Periyár and Rushikulya Projects have since been submitted to the Government of India, whose sanction is awaited to remove the objection.

5. *Paragraph* 52.—The objections against items marked 1 to 4, 6 to 9, 13 & 14 are still unremedied.

6. *Paragraph* 53.—Items 4 to 6 are still objectionable.

ORDER—dated 12th July 1894, No. 1750 W., Public Works.

Communicated to officers concerned for information.

2. The verification of the materials at site in the Kistna Eastern division referred to in paragraph 2 of the Examiner's note should be expedited. The Superintending Engineer, I Circle, will submit a special report on the subject of the materials remaining unverified in the Ganjám division.

3. The question of the adjustment of item (ii), paragraph 37 of the Accountant-General's note, is under reference to the Government of India.

4. Officers concerned will take early steps for the removal of the objections against the items mentioned in paragraphs 5 and 6 of the Examiner's note.

(True Extract.)

Under Secy. to Govt., P.W.D.

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

Exd. A. Grubert.
Spare Copies

BUILDINGS AND ROADS.
GENERAL ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated July, 12th.

Recd.

Encl.

G.O., 12th July 1894, No. 1750 W.

JULY.

Suspense Balances

Government of India resolution on statements of —, objectionable outlay and floating cheques at the end of official year 1892-93, with the Examiner's office-note thereon, communicated to the officers concerned with remarks.

27 JUN 1894
ACCOUNTS

No. 82 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, the 3rd May 1894.

Buildings and Roads and Irrigation Branches.

Suspense balances, objectionable outlay and floating cheques at the end of official year 1892-93.

Read the following :—

Note by R. G. Macdonald, Esq., Accountant General, Public Works Department, No. 268 G. of the 24th February 1894.

I.—Suspense balances.

The following statement shows the suspense balances outstanding at the close of 1892-93, arranged by Provinces and major heads of account. Besides these figures this review takes cognisance of irregularities connected with materials at site, etc., the payments on account of which have been charged off to the works concerned :—

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.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana—											
43.—Minor Works and Navigation	Imperial	...	...	...	3,574	...	...	...	276	2,944	...
Central India—											
45.—Civil Works	Imperial	...	...	...	25,895	...	...	...	1,090	99,469	...
Coorg—											
45.—Civil Works	Imperial	...	80	68	7,462	...	2,052	7,863	1,472	7,998	...
Hyderabad—											
45.—Civil Works	Imperial	...	...	...	...	...	...	...	...	1,024	...
Baluchistan—											
43.—Minor Works and Navigation	Imperial	...	...	...	517	...	...	...	...	377	...
45.—Civil Works	Do.	...	1,498	566	42,651	...	...	...	1,029	3,260	...
Central Provinces—											
45.—Civil Works	Provincial	...	346	169	41,220	...	...	...	10,070	2,17,912	...
Upper Burma—											
43.—Minor Works and Navigation	Imperial	...	...	...	92	...	...	...	6,224	...	...
45.—Civil Works	Do.	...	1,020	381	53,577	...	...	...	16,013	46,906	...
Lower Burma—											
43.—Minor Works and Navigation	Provincial	...	191	...	3,483	...	...	...	805	2,839	...
45.—Civil Works	Do.	...	8	4,228	4,31,564	...	9	854	10,903	47,164	...
Assam—											
45.—Civil Works	Imperial	...	...	...	4,564	...	...	...	1,299	...	...
Ditto	Provincial	...	67	55	28,480	...	...	...	10,968	27,618	...
Bengal—											
43.—Minor Works and Navigation	Provincial	...	5,835	579	1,55,667	...	...	69	9,960	} 94,730	Dr. 1,56,339
49.—Irrigation	Imperial	...	1,029	13	2,50,013	536	...	16,307	3,001		
45.—Civil Works	Do.	...	...	...	5,490	...	22	22	...		
Ditto	Provincial	...	17,697	47,149	4,19,125	...	1,478	10,511	4,760	} 61,521	...
North-Western Provinces and Oudh—											
35.—Construction of Protective Irrigation Works	Imperial	...	...	...	17,726	...	...	...	48	} 18,327	...
43.—Minor Works and Navigation	Provincial	...	...	403	10,188	...	...	...	1,290		
49.—Irrigation	Imperial	...	876	...	5,28,838	...	455	225	15,934		
45.—Civil Works	Provincial	12	...	2,694	6,80,961	826	...	...	97,611	2,09,013	...
Punjab—											
35.—Construction of Protective Irrigation Works	Imperial	...	20	...	7,139	...	...	...	86	} (c) 2,53,667	Cr. 20,165
43.—Minor Works and Navigation	Do.	...	...	...	4,991	...	...	...	26		
43.—Minor Works and Navigation	Provincial	...	...	...	...	...	...	...	60		
49.—Irrigation	Imperial	...	2,084	6	8,25,675	...	...	17,543	3,646		
45.—Civil Works	Do.	...	...	...	13,517	...	25	597	626	} 2,49,607	...
Ditto	Provincial	...	1,213	250	1,67,946	...	12,097	604	3,892		
Madras—											
45.—Civil Works	Provincial	...	10,201	1,019	4,40,331	} ...	7,849	9,764	23,261	77,860	...
Bombay—					(a) 16,779						
35.—Construction of Protective Irrigation Works	Imperial	...	...	...	...	...	23	...	...	...	...
43.—Minor Works and Navigation	Do.	...	...	...	570	534	28	1,282	5,314	1,04,574	...
45.—Civi Works	Provincial	...	2	133	9,587	...	3,287	...	44,209	2,60,227	...
		12	42,157	57,713	41,97,241	1,896	27,330	92,266	(b) 2,73,716	(d) 17,93,037	1,36,174
	1892-93	Cr. 42,145		Dr. 57,713	Dr. 41,97,241	Cr. 25,434		Dr. 92,266	Dr. 2,73,716	Cr. 17,93,037	Dr. 1,36,174
	1891-92	Cr. 55,030		Dr. 22,019	Dr. 40,66,396	Dr. 28,595		Dr. 1,53,759	Dr. 3,13,260	Cr. 15,59,438	Dr. 2,04,081

(a) Represents the balance held at debit of sub-head "Workshops Manufacture Account."
(b) Excludes Rs. 44,765 passed through Auxiliary accounts of this office for March 1893 to the debit of 45—Civil Works, Imperial.
(c) Exclusive of a debit balance of Rs. 1,21,871 on account of expenditure incurred in excess of contributions realized from Native States for canals in the Punjab.
(d) Excludes Re. 1 passed through Auxiliary accounts of this office for March 1893.

2. The balances are reported to have been audited by Examiners in the prescribed manner (*vide* Public Works Department Code (Provisional issue), Volume II, Chapter III, paragraphs 90—96), and are certified to be current and efficient with some exceptions, the more important of which are noted below:—

Central India.

3. *Deposits.*—The large balance is due to larger contributions received during the year for works to be executed for Native States and special funds.

Coorg.

4. *Balance due from contractors.*—The balance at close of 1892-93 consisted of several old outstandings of previous years. As compared with 1891-92, there has been an increase of Rs. 550 in the balance; the increase is attributed to large amounts advanced to piece-workers in 1892-93. From a comparison of the figures noted in the margin it would appear that considerable progress has been made in reducing the old outstandings. The delay in adjustment in several instances is explained to be due to the men having left Coorg, on whose return the balances will be adjusted.

	1891-92.	1892-93.
	Rs.	Rs.
1888-89 . . .	22	11
1889-90 . . .	181	50
1890-91 . . .	465	86
1891-92 . . .	2,992	942
1892-93 . . .	...	3,121
	3,660	4,210
	+ 550	

Central Provinces.

5. *Miscellaneous advances.*—The balance of Rs. 10,070 included a sum of Rs. 5,553 spent on Feudatory States roads in the Eastern division in excess of contributions realized. This is in contravention of the orders in Public Works Department Code, volume I, chapter IX, paragraph 80, and has been reported by the Examiner to the Local Administration. The amount, it is stated, will be recovered from the Chhattisgarh States Roads division. Some portion of the balance standing at close of the year has since been adjusted.

6. *Deposits.*—As compared with 1891-92 there has been an increase of Rs. 1,18,493 in the balance under this head owing to a larger number of contribution works being undertaken, chiefly, it is believed, for Feudatory States.

Upper Burma.

7. *Materials at site.*—In the Irrigation accounts the amount held in balance was Rs. 41,117. It is reported that the materials were not verified and that in the Eastern Irrigation division they were in an unsatisfactory condition. The matter has been brought to the notice of the Superintending Engineer by the Examiner.

	Rs.
Kyaukse Division . . .	2,157
Eastern Irrigation Division .	38,960
	41,117

8. In the Buildings and Roads accounts the total balance amounted to Rs. 1,68,457 against Rs. 1,24,488 at the close of 1891-92. It has not been reported that all materials have been verified by actual count. The bulk of the balance consisted of materials collected for the barracks under construction at Haka and Falam in the South Chin Hills.

9. *Miscellaneous advances.*—The following exceptional items are reported to have been included in the closing balance of Rs. 16,016 under 45—Civil Works, Imperial;

	Rs.
(i) Advance to Mr. Calvert, Supervisor, Sub-divisional Officer, Mogaung	100
(ii) Cash found short in the chest of Mr. Calvert, Sub-divisional Officer, Mogaung	706
(iii) Cash stolen from the office box of the South Chin Hills division	651
(iv) Value of rations issued by the Commissariat Department to Mr. Beatson, Supervisor	63
	1,520

As regards (i) and (ii), it is reported that Mr. Calvert has since left the Department and that the matter is under investigation by the Local Administration. As regards (iii), the Chief Commissioner has ordered the accountant responsible for the loss of cash to make good the money. The delay in the recovery of the fourth item has been reported by the Examiner to the Local Administration. More than half of the balance outstanding under 45—Civil Works and nearly the whole of that outstanding under 43—Minor Works and Navigation have since been adjusted.

10. *Balances in Works' Accounts.*—The only irregular item reported was an advance of Rs. 490 to a contractor in the North Chin Hills division outstanding since October 1892.

11. *Deposits.*—The balance included an exceptional item of Rs. 2,500 representing recoveries on account of rations issued to work people in the North Chin Hills. The recoveries from work people were credited to "Deposits" pending receipt of a debit from the Commissariat Department which supplied the rations. About three-fourths of the amount outstanding at close of 1892-93 under this head has since been adjusted.

Lower Burma.

12. *Stock.*—In the Buildings and Roads Branch the closing balance was Rs. 4,31,564 against Rs. 1,82,921 at close of 1891-92. The increase is chiefly due to a large quantity of English stores having been received during the year and to the collection of materials for the new Government house, the new public offices, and other large works in progress at Rangoon. Stock was duly verified except in the Rangoon division, where the operation was reported to be in progress.

13. *Materials at site.*—The amount held at the site of works under 45—Civil Works, Provincial was Rs. 1,63,033. The materials were verified except in the Tharrawaddy and Arakan divisions. In the former it is reported that the balance agreed with the day-books of the works concerned, but no special count was made; the materials were, however, counted at the time of delivery at site. In the latter, they were verified at varying intervals. The necessity for the annual verification has, however, been pointed out by the Examiner to the local authorities.

14. *Miscellaneous advances.*—The balance of Rs. 805 under 43—Minor Works and Navigation included an item of Rs. 316 representing the amount embezzled by the late accountant of the Henzada division. The money was recovered from the accountant in August 1893.

15. The greater portion of the balance under 45—Civil Works, Provincial, has since been adjusted.

16. *Balances in Works' Accounts.*—45—Civil Works, Provincial. The balance of Rs. 52,090 outstanding against contractors was large. This chiefly represented the amount debited to certain contractors' accounts for value of materials supplied for works in progress; nearly the whole of the balance has since been adjusted. The balance also included an item of Rs. 461 relating to the estate of a deceased contractor, the amount is reported to be covered by the value of work done and is in course of adjustment.

Bengal.

17. *Stock.*—The excess over the sanctioned limit of reserve stock in the following divisions is brought to notice:—

	Sanctioned limit.	Balance.	Excess.
	Rs.	Rs.	Rs.
1st Calcutta Division . . .	1,80,000	3,37,023	1,57,023
Calcutta Workshops . . .	30,000	49,280	19,280
Examiner's auxiliary accounts . .	...	19,601	19,601

The excesses in the 1st Calcutta and Calcutta Workshops divisions were considerable. Similar excesses in these divisions were reported in paragraph 11 of the note on suspense balances, etc., for 1891-92; the reserve limits therefore

appear to require reconsideration. As regards the 1st Calcutta division it is reported that orders have been received to sell 45 lakhs of bricks to the lessees of the Acra factory and that a good deal of materials will be used on the new Stamp and Stationery office. A large reduction in reserve stock is therefore anticipated during the current financial year.

18. The balance in the Examiner's auxiliary accounts represented the value of materials at site of Judge's Court at Noakhali brought over under orders from the Local Government.

19. *Stock sales.*—The balance of Rs. 47,149 under 45—Civil Works, Provincial, included an item of Rs. 33,480 held in the Examiner's auxiliary accounts, of which Rs. 30,527 was the value of stores made over to the several District Boards. The delay in the final acceptance is due to these stores having been scattered over a large area of country and to the time necessary for getting the stores surveyed and valued.

20. *Miscellaneous advances.*—The balance held under this head in the Irrigation accounts included a sum of Rs. 4,777 on account of expenditure incurred by civil officers, but not accounted for during the year. Other items are reported to be in course of adjustment.

21. The balance under 45—Civil Works, Provincial, included an item of Rs. 561 outstanding on account of value of crockery, cutlery, etc., supplied to the Imperial Secretariat. In paragraph 12 (latter clause) of the note for 1891-92 the amount reported to be outstanding was Rs. 1,035; the difference represents the recoveries made during the year.

North-Western Provinces and Oudh.

22. *Stock.*—In the Irrigation Branch the balances at end of 1892-93 amounted to Rs. 5,56,752 against Rs. 6,08,963 at close of 1891-92.

23. In the Buildings and Roads Branch the balance at end of 1892-93 amounted to Rs. 6,80,961, and includes a sum of Rs. 6,31,601 representing the value of special stock belonging to the Roorkee Workshops, out of this sum Rs. 2,60,000 represents surplus stock which is being gradually cleared under the orders of the Local Government.

24. *Stock purchases.*—The debit balance of Rs. 12 was irregular, but it is explained to be due to a sum of Rs. 730 debited to this head in the supplementary accounts for March by credit to Civil Department for the value of certain stores supplied by Forest Department; this amount has been adjusted in the current financial year's accounts. The amount credited to this head during the year was Rs. 718, thus resulting in a net debit balance of Rs. 12 at the close of the year.

25. *Materials at site.*—The balances under this head were almost all verified and the materials reported to be in serviceable condition:—

	Rs.
Buildings and Roads Branch	1,91,970
Irrigation Branch	2,14,381
Total	4,06,351

In the Etawah and Mainpuri Irrigation divisions there were some useless and surplus materials lying without value. The Executive Engineers concerned have, it is said, been asked to dispose of the materials by sale or otherwise.

26. *Miscellaneous advances.*—In the Irrigation Branch the principal items which comprised the closing balance held at debit of this head were:—

	Amount. Rs.
(i) Advances to Public Works Department Secretariat and Superintending Engineers	2,679
(ii) Removal of plantation, felling and cutting wood	4,859
(iii) Construction of guls for zemindars, etc.	3,272
(iv) Compensation for land and injury done to crops	2,406

Items (i) and (ii) were in course of adjustment; as regards item (iii), it is reported that most of the outlay had been outstanding for a long time and that the matter had been reported to the Local Government. The Collectors of districts have been addressed by Executive Engineers in view to the early recovery of the amounts. Item (iv) represents an amount paid by the Civil Department and charged to this head, as the work to which it was debitable was not known.

27. The balance under 45—Civil Works, Provincial, included two exceptional items of Rs. 34,288 and Rs. 48,449. The former represented expenditure incurred on works at Naini Tal in excess of, and without, contributions, and has been specially brought to the notice of the Local Government. The latter, a disbursement to the Supervising Engineer, Municipal Water-Works, on account of salaries, etc., which, it is said, will be recovered in full from the several municipalities concerned in the current year.

Punjab.

28. All stock was verified during the year except in the Kohat division. The balance exceeded the sanctioned limits in the Lahore and Dera Ismail Khan divisions; the limit in these divisions has since been increased.

29. *Stock sales.*—The debit balance under 45—Civil Works, Provincial, included the following two exceptional items:—

	Rs.
Due from His Highness the Maharaja of Patiala on account of blasting powder, etc., since October 1892	27
Due from Mr. S. DeBrath, price of tar and brass locks since December 1892	50

The value of these supplies should have been recovered promptly, *vide* Public Works Department Code, Volume II (Provisional issue), Chapter I, paragraph 137.

30. *Miscellaneous advances.*—With the exception of the following items the balance consisted of current items which call for no remarks:—

	Rs.
(*a*) Excess outlay on Patiala City defence works	839
(*b*) Special repairs to Kalka water-supply works	517

Item (*a*). The Patiala Darbar has been addressed with respect to the liquidation of the amount. Item (*b*) has been outstanding since January 1893.

31. *Balances in Works' Accounts.*—The balance due from contractors under Civil Works, Provincial, was Rs. 497 and represented an over-payment to a contractor in the Lahore division. Steps were being taken to recover this amount.

32. *Deposits.*—In the Irrigation accounts (Sirsa Branch division) the balance included a disputed item of Rs. 552 held in this account pending settlement of a suit in a Civil Court.

33. The balance under Buildings and Roads included an item of Rs. 4,535 due to contractors for work done on the Samána range. The amount has been outstanding since October 1891 owing to the contractor's refusal to accept final payment. This matter needs special attention.

34. The large balance under this head at close of 1892-93 was due to heavy contributions received for works and to larger Zarinagha collections.

Madras.

35. *Stock.*—The excess over the sanctioned limit of reserve stock in the undernoted division is brought to notice:—

	Sanctioned limit. Rs.	Balance Rs.	Excess. Rs.
Public Works Stores division	1,50,000	1,81,840	31,840

This excess is explained to be due to the inclusion in the value of stock of surplus and obsolete stores which are being disposed of.

36. *Materials at site.*—On 84 works materials to the value of Rs. 25,210 were found short on verification; of this sum, Rs. 14,612 has since been adjusted, and the remainder is under inquiry. In the Ganjam, Kistna and North Arcot divisions materials to the extent of Rs. 16,205 were not verified.

37. *Miscellaneous advances.*—The balance under this head included the following exceptional items:—

	Rs.
(*i*) Balance due by the Nilgiri Volunteer Rifle Corps, being the moiety of cost of constructing a powder magazine at Ootacamund	568
(*ii*) Amount spent in re-roofing the Armoury of the Malabar Rifle Volunteers at Tellicherry	440
(*iii*) Stores in transit	8,169

These have been explained thus—

(*i*) The Government of Madras have sanctioned the recovery in four equal instalments, the first of which was recovered during the year.

(*ii*) This was originally debited to Military Works, but written back to this head. The Executive Engineer was in correspondence with the Commandant of the corps regarding its adjustment.

(*iii*) This represented value of stores transferred by the Public Works Stores division and held temporarily in miscellaneous advances pending receipt of the stores by the divisions concerned.

In the first two cases the expenditure should not have been incurred without a deposit of funds.

Bombay.

38. *Stock.*—The surplus stores at close of 1892-93 amounted to Rs. 36,428.* against Rs. 28,327 at the end of the previous year. No steps appear to have been taken to dispose of these stores. This point was noticed in paragraph 23 of the previous year's review.

	Rs.
* Irrigation	7,196
Buildings and Roads	29,232
	36,428

39. *Miscellaneous advances.*—The closing balance in the Irrigation Branch included Rs. 213 on account of cash stolen from the Sub-divisional treasure chest in the Nasik District. The case is under inquiry by the Police authorities.

The closing balance under 45—Civil Works, Provincial, amounted to Rs. 44,209 against Rs. 9,933 at the end of 1891-92. It is reported that, with few exceptions, the whole of it has since been recovered or is likely to be adjusted before the close of 1893-94. The large increase is due to a special item of Rs. 37,500 which represented an advance made to the Southern Mahratta Railway Company for the construction of certain salt and customs buildings at Castle Rock. This item should have been charged off to Imperial Civil Works as soon as the money was paid to the Southern Mahratta Railway Company and not debited to Miscellaneous Advances at all, as there was no doubt as to its allocation. By recording Rs. 37,500 under Miscellaneous Advances which is a Provincial suspense head in Bombay, Imperial funds were short debited in 1892-93 and Provincial funds surcharged by the same amount.

II.—Objectionable outlay.

40. 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.	Amount.
			Rs.		Rs.		Rs.		Rs.	Rs.
Coorg—										
45—Civil Works	Imperial	...	...	7	13,465	...	..	9	16,454	...
Ditto	Incorporated Local.	...	...	...	...	1	825	...	...	...
		...	...	7	13,465	1	825	9	16,454	...
Military Works Department—										
45.—Civil Works	Imperial	...	2,667	2	11,730	...	...	...	...	...
Baluchistan—										
45.—Civil Works	Imperial	...	...	5	15,453	...	...	...	...	...
Central Provinces—										
45.—Civil Works	Imperial	...	...	...	...	...	...	...	...	...
Ditto	Provincial	3	9,121	9	9,178	3	9,617	2	1,787	36,650
Ditto	Incorporated Local.	...	...	...	...	1	1,573	...	...	...
		3	9,121	9	9,178	4	11,190	2	1,787	36,650
Upper Burma—										
43.—Minor Works and Navigation	Imperial	6	64,192	10	17,081	7	10,076	7	13,060	...
45.—Civil Works	Ditto	12	15,007	34	50,313	10	14,587	34	58,546	21,617
		18	79,199	44	67,394	17	24,663	41	71,606	21,617
Lower Burma—										
43.—Minor Works and Navigation	Provincial	...	...	4	7,337	1	1,270	6	9,250	...
45.—Civil Works	Imperial	...	...	...	...	...	...	1	5,308	...
Ditto	Provincial	2	4,047	23	25,982	3	4,868	21	25,070	1,200
Ditto	Incorporated Local	...	...	2	775	1	2,345	1	995	...
		2	4,047	29	34,094	5	8,483	29	40,623	1,200
Assam—										
45.—Civil Works	Imperial	2	1,70,820	1	4,41,947	...	...	...	...	...
Ditto	Provincial	11	30,729	13	9,989	5	22,046	11	14,563	...
Ditto	Incorporated Local.	22	32,379	15	14,825	3	3,827	6	10,865	...
		35	2,33,928	29	4,66,761	8	25,873	17	25,428	...
Bengal—										
42.—Major Works, working expenses	Provincial	3	4,315	7	10,537	...	...	4	8,275	...
43.—Minor Works and Navigation	Ditto	1	2,553	12	36,520	1	722	4	9,290	2,950
49.—Irrigation, Capital Expenditure	Imperial	1	216	2	1,425	...	...	2	8,482	1,669
45.—Civil Works	Provincial	2	13,582	3	2,428	...	...	...	...	568
		7	20,666	24	50,910	1	722	10	26,047	5,187
North-Western Provinces and Oudh—										
42.—Major Works—										
Working expenses	Provincial	1	1,873	5	2,559	...	...	Lump	2,913	79
43.—Minor Works and Navigation	Ditto	...	...	3	5,605	...	...	sum	4,651	...
49.—Irrigation, Capital Expenditure	Imperial	2	56,652	43	11,165	...	...		60,163	3,94,368
45.—Civil Works	Ditto	...	...	11	108	...	...	4	36	...
Ditto	Provincial	17	51,444	118	1,10,276	21	14,882	70	26,890	31,001
Ditto	Incorporated Local.	23	28,864	50	26,563	27	25,507	34	25,201	...
		43	1,38,833	230	1,56,276	48	40,389	...	1,19,854	4,25,448
Punjab—										
42.—Major Works—										
Working expenses	Imperial	...	...	...	...	...	...	6	20,826	...
43.—Minor Works and Navigation	Ditto	1	1,437	...	...	...	...	2	8,106	...
49.—Irrigation—										
Capital Expenditure	Ditto	10	6,527	29	47,315	...	...	2	2,352	...
45.—Civil Works	Ditto	1	1,141	...	...	1	1,141	...	...	...
Ditto	Provincial	9	1,47,174	11	25,771	5	4,152	9	16,045	5,073
		21	1,56,279	40	73,086	6	5,293	19	47,329	5,073
Madras—										
35.—Construction of Protective Irrigation Works	Imperial	6	4,849	17	1,89,385	...	...	...	...	...
42.—Major Works—										
Working expenses	Ditto	9	16,000	4	4,996	...	...	6	14,734	...
43.—Minor Works and Navigation	Provincial	10	23,582	28	41,639	1	2,768	19	32,425	...
49.—Irrigation, Capital expenditure	Imperial	11	20,021	71	7,90,298	...	...	2	5,241	...
45.—Civil Works	Provincial	8	75,105	19	55,523	4	5,212	30	52,250	...
Ditto	Incorporated Local.	9	67,765	3	5,289	2	6,734	4	6,030	...
		53	2,07,322	142	10,87,080	7	14,714	61	1,10,680	...
Carried over	...	184	8,52,062	561	19,85,427	97	1,32,152	...	4,59,808	4,95,175

Province and Major Head.	Fund.	No estimate. Number of works.	No estimate. Amount expended.	Excess over estimate. Number of works.	Excess over estimate. Excess expended.	No appropriation. Number of works.	No appropriation. Amount expended.	Excess over appropriation. Number of works.	Excess over appropriation. Excess expended.	Miscellaneous. Amount.
			Rs.		Rs.		Rs.		Rs.	Rs.
Brought forward .	...	184	8,52,062	561	19,85,427	97	1,32,152	...	4,59,808	4,95,175
Bombay—										
35.—Construction of Protective Irrigation Works . . .	Imperial . .	...	...	1	1,96,775	...	...	...	...	...
42.—Major Works — Working expenses . . .	Ditto . .	1	31	...	...	...	...	2	3,379	22,406
43.—Minor Works and Navigation .	Ditto . .	9	12,157	2	77,648	4	2,205	21	34,909	16,16,689
49.—Irrigation, Capital Expenditure .	Ditto . .	...	...	...	...	...	...	1	2,353	72,20,272
45.—Civil Works	Ditto . .	5	1,024	10	4,909	5	1,024	10	5,520	86
Ditto	Provincial . .	2	417	5	2,272	4	2,000	3	1,126	14,429
Ditto	Incorporated Local.	4	2,774	17	1,449	5	2,925	43	7,450	1,452
		21	16,403	35	2,83,053	18	8,154	80	54,737	88,75,334
Grand Total .	.....	205	8,68,465	596	22,68,480	115	1,40,306	(a)	5,14,545	93,70,509

ABSTRACT.

35.—Protective Irrigation Works .	Imperial . .	6	4,849	18	3,86,110	...	...	...	...	...
42.—Major Works, Working expenses .	Ditto . .	10	16,031	4	4,996	...	...	14	38,939	22,406
Ditto ditto . .	Provincial . .	4	6,188	12	13,096	...	...	...	11,188	79
43.—Minor Works and Navigation .	Imperial . .	16	77,786	12	94,729	11	12,281	30	56,075	16,16,689
Ditto ditto . .	Provincial . .	11	26,135	47	91,101	3	4,760	...	55,616	2,950
49.—Irrigation, Capital Expenditure .	Imperial . .	24	83,416	145	8,50,203	...	...	...	78,591	76,16,309
45.—Civil Works	Ditto . .	22	1,90,659	70	5,37,925	16	16,752	58	85,864	21,703
Ditto	Provincial . .	54	3,31,619	201	2,41,419	45	62,777	146	1,37,731	88,921
Ditto	Incorporated Local.	58	1,31,782	87	48,901	40	43,736	88	50,541	1,452
		205	8,68,465	596	22,68,480	115	1,40,306	(a)	5,14,545	93,70,509

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

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

	Number of works.	Outlay. Rs.
No Estimate.		
Assam	35	2,33,928
Madras	53	2,07,322
Punjab	21	1,56,279
North-Western Provinces and Oudh . . .	43	1,38,833
Upper Burma	18	79,199
Excess over Estimate.		
Madras	142	10,87,080
Assam	29	4,66,761
Bombay	35	2,83,053
North-Western Provinces and Oudh . . .	230	1,56,276
No appropriations.		
North-Western Provinces and Oudh . . .	48	40,389
Assam	8	25,873
Madras	7	14,714
Central Provinces	4	11,190
Excess over appropriations.		
North-Western Provinces and Oudh . . .	(a)	1,19,854
Madras	61	1,10,680
Punjab	19	47,329
Bengal	10	26,047

(a) Number of works not given.

Miscellaneous.

Bombay	88,75,334
North-Western Provinces and Oudh	4,25,448
Central Provinces	36,650
Upper Burma	21,617

Out of a total of 763 works detailed in this paragraph against which irregularities were outstanding, the North-Western Provinces and Oudh and Madras are responsible for 321 and 263 respectively. In the class of irregularities, "excess over appropriations," the figure for the number of works is not given against the North-Western Provinces and Oudh, otherwise its share would have been greater. The large expenditure held objectionable in Bombay under 'Miscellaneous' refers to the capital expenditure of certain irrigation projects, for which the rules laid down in Public Works Department Code, Volume II, Chapter XV, paragraphs 156 and 181B, had not been fulfilled, and to expenditure on certain sanctioned projects for which revised estimates were necessary.

42. The principal irregularities are noted below :—

43. *Central Provinces.*—Of the sum of Rs. 36,650 shown under the head "Miscellaneous," Rs. 23,000 represents the amount paid in India for the supply of Worthington engines required for Raj-Nandgaon water-works, which should have been indented for from England.

44. *Upper Burma.*—The principal items of irregular outlay were :—

No Estimate.

	Rs.
43—Minor Works and Navigation—	
Expenditure on the Thanyetgôn Se, a famine work . . .	59,733

Excess over Estimate.

	Rs.
45—Civil Works—	
Construction of a bridge and unmetalled road from Kimmu to Kabwet on the Irrawaddy river	11,125

These two items have since been regularised. An estimate aggregating Rs. 59,733 for the former and the completion report amounting to Rs. 52,125 for the latter have been sanctioned by the Government of India.

45. *Assam.*—The principal items are—

45—Civil Works, Imperial—

	Rs.
No estimate	1,70,820
Excess over estimate	4,41,947

These objections have since been removed; an estimate amounting to Rs. 22,21,011 for the Nichuguard-Manipur Road was sanctioned by the Secretary of State in Despatch No. 24 P. W. of the 11th May 1893.

46. *Bengal.*—The following items are of long standing :—

43.—Minor Works and Navigation

No Estimate.

	Outstanding from	Amount. Rs.
Removing wrecks from all the rivers . . .	July 1892 .	2,553
Excess over estimate.		
Maintenance, Orissa Coast canal . . .	May 1891 .	2,36[illegible]
Jellinghee river work	August 1892 .	534
Constructing supplementary sluice at Gewankhally	March 1891 .	20,391
Fitting shut frames to Etamagra and Terupalleah lock-gate	May 1891 .	3,318

Miscellaneous.

Amount advanced to the District Engineer by the Collector, 24-Parganas, for completion of work 2,950

The last three items have since been regularised.

47. *North-Western Provinces and Oudh.*—In the Irrigation Branch the amount outstanding under the head "Miscellaneous" included an outlay of Rs. 3,90,383 incurred on Open Canal Capital account, and held objectionable owing to the procedure prescribed in Public Works Department Code, Vol. II, chapter XV, paragraph 156, not having been carried out. This irregularity was reported to the Government of India in paragraph 32 of the previous year's note. It is reported that schedules of works are being printed for submission to the Government of India.

48. The outlay under "No estimate" included a sum of Rs. 50,855 spent on the construction of permanent river training works in the Narora division, Lower Ganges Canal. An estimate has since been sanctioned and the objection removed.

49. In the Buildings and Roads Branch the principal items of outlay held objectionable were—

PROVINCIAL.

No estimate.

	Outstanding from	Amount. Rs
(1) Special works at Hardwar . . .	March 1893 .	37,074
Excess over estimate.		
(2) Ramsay Hospital, Naini Tal . .	September 1892 .	65,882
(3) Sewage works ditto . .	October 1892 .	26,584
Miscellaneous.		
(4) Works in the Naini Tal Special Division		29,794

Item (1) has since been remedied. It is also reported that the necessary action has been taken to regularise the outlay on other works for which there were no estimates. In some cases the necessity for sanction has been obviated by receipt of completion reports. To allow works to be executed without estimate and postpone sanction until receipt of completion report is objectionable.

Item (2) has been completed, and the completion report submitted to the Local Government.

As regards item (3) a revised estimate has been submitted to the Local Government, and it is stated that the orders of the Municipal Department are awaited.

Item (4) represents outlay incurred in excess of contributions. The expenditure should not have been allowed to be incurred without deposit of funds.

50. *Punjab.*—In the Buildings and Roads Branch the objectionable expenditure without estimate included a sum of Rs. 1,35,188 spent from Provincial funds on the construction of a new Central Jail at Amballa. The irregularity has been outstanding from September 1891, and the Government of the Punjab was addressed by the Government of India in Public Works Department letters Nos. 307 and 389 B, dated, respectively, the 25th September and 14th December 1893, in view to its early adjustment. The only other irregularity under "Excess over estimate" was that of outlay incurred in constructing a new Jail at Abbottabad outstanding from April 1892. This has been passed provisionally under the orders of the Local Government pending sanction to the revised estimate.

51. *Madras.*—Outlay in excess of sanctioned estimates at close of 1892-93 amounted to Rs. 10,87,080, of which Rs. 10,26,268 pertained to Irrigation

Works. The bulk of this outlay was incurred on the Rushikulya and Periyar Projects. The revised estimates for these projects, which have been called for by the Government of India, have not yet been submitted by the Government of Madras.

52. The balance outstanding in the Irrigation Accounts consisted of many items of very old standing, the principal of which are noted below:—

Division.	Name of work.	Month in which objectionable expenditure first appeared.	No. of works.	Amount expended.
	IMPERIAL FUNDS.			
	No Estimate.			
	49—Irrigation.			Rs.
Kistna, Eastern 1. .	Cost of one weighing machine and one bolt screwing machine.	November 1892	1	1,607
	Excess over Estimate.			
	35.—Protective Works.			
Rushikulya . 2. .	Excavation of Mahanadi canal .	November 1891	1	35,414
3.	Permanent diversions, Aska Surada road.	April 1892 .	1	3,099
	49.—Irrigation.			
Kistna, Eastern 4. .	Compensation for Bank Canal .	July 1891 .	1	9,090
5.	Constructing a bridge on Ellore Canal.	September 1891.	1	2,034
Periyar No. 1 . 6.	Main dam in the Periyar Valley	February 1892.	1	4,49,260
7.	Right bank escape . .	September 1891.	1	1,10,803
8.	Watershed tunnel . .	October 1892 .	1	49,340
9.	„ cutting . .	November 1892.	1	28,244
Gudivada . . 10.	Excavating Pedda Kommileru south side channel.	November 1891.	1	862
11.	Compensation for land for Polraz south side channel.	February 1891	1	1,212
	Note.—There are several other petty items which have been outstanding for over one and two years too numerous to detail here.			
	PROVINCIAL FUNDS.			
	43—Minor Works and Navigation.			
	No Estimate.			
Nellore . . 12.	Kalavoy Tank improvements .	July 1892 .	1	3,015
Bellary . . 13.	Repairing and improving three sluices and channel No. 1 of Daroji tank.	July 1892 .	1	4,465
Kurnul . . 14.	Thokapally Dam . . .	September 1892.	1	11,328
	Excess over Estimate.			
Buckingham Canal 15.	Penner Northern diversions through large islands.	September 1889.	1	8,782
	Note.—There are several other petty items outstanding for over one and two years.			

Most of the above irregularities have already been reported to the Government of India.

53. The outlay held objectionable in the Civil Works accounts at close of the year also included a large number of items of long standing, the principal of which are entered below :—

Division.	Name of work.	Month in which objectionable expenditure first appeared.	No. of works.	Amount expended.
	PROVINCIAL.			
	45—Civil Works.			
	No Estimate.			Rs.
(1) Ganjam . .	Constructing Kalikotta Boirangy.	September 1891	1	7,271
(2) Kistna, Western .	Constructing Taluq Cutchery at Tenali.	March 1891 .	1	5,002
(3) Consulting Architect.	New Women and Children's Hospital.	July 1891 .	1	50,321
(4) West Coast . .	Constructing a Sub-Magistrate's Office at Tangacharry.	March 1892 .	1	3,003
	Excess over Estimate.			
(5) Vizagapatam .	Completing road from Potinghy to Koraput.	March 1892 .	1	28,051
(6) Kistna, Western .	Constructing Taluq Cutcherry at Sattenpalli.	August 1891 .	1	2,907
(7) Kurnool . .	Constructing Taluq Office at Morakapur.	November 1892.	1	3,130
(8) West Coast . .	Constructing a residence for the Assistant Superintendent of Police, Malapuram.	June 1889 .	1	911
	Want of Revised Estimate.			
(9) Kurnool . .	Residence with out-houses for the Assistant Superintendent of Police at Nandial.	March 1892 .	1	6,206
	INCORPORATED LOCAL.			
	45—Civil Works.			
	No Estimate.			
(10) North Arcot .	Constructing a road from Maderpak to Arambakam.	September 1891	1	6,930

With few exceptions these irregularities have been reported to the Government of India.

The objections to items (2), (3), (9), and (10) have since been removed.

54. *Bombay.*—In the Irrigation Branch a large portion of the outlay under 35—Imperial held objectionable under the head "Excess over estimate" has since been remedied. A revised estimate for the Nira Canal, amounting to Rs. 61,04,435, has been sanctioned by the Secretary of State and communicated to the Bombay Government. The sum of Rs. 77,648 held irregular under 43—Minor Works and Navigation represents outlay incurred on the Mutha canals, the revised estimate for which has been called for.

55. The outlay held objectionable under the head "Miscellaneous" pertains chiefly to (i) Krishna canal, (ii) Eastern Nara Works, and (iii) Fuleli canal.

(i) The objection was for want of Government of India's sanction to schedule of works, report, etc., submitted by the Local Government. These

have been forwarded by the Government of India to the Secretary of State, and the objection has since been removed.

(ii) The Secretary of State has authorised excess expenditure to the extent of Rs. 8,22,000, pending submission of a revised estimate. The revised estimate for this project has not yet been submitted by the Government of Bombay.

(iii) The construction estimate of this project was closed on 31st March 1893. The schedule and report prescribed in Public Works Department Code, volume II, chapter XV, para. 181 B, were called for in Government of India, Public Works Department, letter No. 189 I. of the 15th August 1893.

III.—Floating Cheques.

56. The following table exhibits the amounts of uncashed cheques at close of 1892-93 in comparison with 1891-92 :—

Province.	Buildings and Roads Branch.		Irrigation Branch.		Total.	
	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana	5,982	...	10,907	31,267	16,889	31,267
Central India	23,026	24,319	...	...	23,026	24,319
Coorg	6,488	4,138	...	...	6,488	4,138
Baluchistan	1,21,445	1,45,361	...	...	1,21,445	1,45,361
Central Provinces	2,71,656	2,18,908	...	...	2,71,656	2,18,908
Upper Burma	2,25,159	3,35,793	17,110	12,023	2,42,269	3,47,816
Lower Burma	2,08,282	1,33,290	8,473	30,550	2,16,755	1,63,840
Assam	3,43,706	1,47,708	...	...	3,43,706	1,47,708
Bengal	94,506	2,08,808	1,86,540	1,71,641	2,81,046	3,80,449
North-Western Provinces and Oudh	2,96,343	4,00,447	1,08,456	73,456	4,04,799	4,73,903
Punjab	4,15,010	3,12,311	2,34,044	1,19,736	6,49,054	4,32,047
Madras	3,02,778	4,98,536	...	...	3,02,778	4,98,536
Bombay	1,65,218	70,716	1,62,440	1,08,968	3,27,658	1,79,684
Total . .	24,79,599	25,00,335	7,27,970	5,47,641	32,07,569	30,47,976

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

As compared with 1891-92 there is an increase of Rs. 1,59,593, which occurred chiefly in the Central Provinces, Lower Burma, Assam, Punjab, and Bombay. The increase would have been much larger but for considerable decreases in Upper Burma, Bengal, North-Western Provinces and Oudh and Madras. The increase in Assam is due to the fact that cheques for large sums were drawn on the last two days of the year. The objectionable practice of crowding expenditure into the last few days of the year is apparently being resorted to. 32 lakhs is a large sum to be in floating cheques at the end of a year in the Buildings and Roads and Irrigation Branches of the Department.

Resolution.—The special attention of Local Governments and Administrations concerned is invited to paras. 5, 7, 9, 10, 17, 26, 27, 29, 31, 37, 38, 41, 43, 49, 50, 54 and 57 of the Accountant General's note.

2. With reference to para. 33 of the note under review the attention of the Government of the Punjab is invited to para. 204, Chapter II, Public Works Department Code, Volume II (Provisional Issue). The amount, if unclaimed for three complete years, should be credited to Revenue.

3. The Government of Bombay have been separately addressed on the subject of the payment of Rs. 37,500 to the Southern Mahratta Railway Company noted in para. 39 of the note, in Public Works Department letter No. 82A.—C. W. of the 1st March 1894.

4. The delay in the adjustment of the objectionable items of long standing brought to notice in paras. 46, 47, 52 and 53 of the Accountant General's

P. W. CURRENT No. 3759

note is a matter which needs the special attention of the Local Governments concerned.

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.

Secretary to the Government of India.

Documents accompanying.

Nil.

To

The Secretary to the Govt of Madras

P. W. Department

(Spare Copies not follow)

G. I. C. P. O.—No. 9 A. G., P. W. D.—10-5-94.—666.

1479 A.

27 JUN 1894

Government of Madras.

1894.

P. W DEPARTMENT.

CURRENT No. 3759

4914/54

From The Govt of India.

ENCLOS.

No. 82 G. G

Dated 3.5.94

Received 21.5.94

60 S.C

SUBJECT.

Communicating orders on the statement showing suspense balances, objectionable outlay and floating cheques at the end of the official year 1892-93.

29—2,000—6-2-94

DISPOSAL.

No. 2316 C dated 26th June 1894

July 91

To C

For favour of remarks as to how the irregularities which appertain to Madras now stand.

C 1877

22/6/94

Ch

2-6

Earl absn/p

Dis 147

KEEP-WITH CURRENT No.

dated 189 .

E. No. 27
500—2-5-94.

GOVT. OF MADRAS. } 1894. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 2D July 1894.

OFFICE NOTE No. 2703 A

To

W.

Your office note No.2318 C.of 26th. June 1894.

Para 35 of the Accountant General's note. Of the surplus stores the General Superintendent P.W.Stores reports that during 1893-94 stores to the value of Rs.2792 were disposed of. The value of effective stores is within the sanctioned reserve limit of Rs.1,50,000 at close of the year.

2. Para 36. Of the balance of Rs. 10,598 remaining to be adjusted, adjustments to the extent of Rs.7356 have been carried out, leaving a settlement of Rs. 3242 appertaining to two works in the Kistna Eastern Division. The accounts of one of these works have since been verified and the Executive Engineer has promised verification in regard to the other work in his statement for 1893-94. Materials at site of this work amounted to only Rs.420. Of the balance Rs.12805 materials to the extent of Rs.12722 have yet to be verified by Ganjam Division.

4914

No. 6933 d/17-8-92
1253 W d/20-4-92
2310 W d/8-9-93
2316 C d/26-6-94

The Executive Engineer has been repeatedly addressed on the matter and in the last letter received from that officer on the subject dated 8th. March 1894, he states that it is still under correspondence with the Sub-divisional officer.

3. Para 37.

Item(i). Second annual instalment was recovered in 1893-94.

Item(ii) This was expenditure irregularly incurred by the Executive Engineer West Coast Division. In their orders on item33(i) of the provisional objectionable item statement for March Government - note that the orders of the Govt. of India are awaited.

Item (iii) Adjusted.

4. Para 51. Revised Estimates for Periyar and Rushikulya Projects have since been submitted to the Government of India, whose sanction is awaited to remove the objection.

5. Para 52. The objections against items marked I to 4, 6 to 9, 13 & 14 are still unremedied.

6. Para 53. Items 4 to 6 are still objectionable.

Offg.C.

Paras: 3. 7. & 4
Encls: 1

Dft. 181
R 14/7

PUBLIC WORKS DEPARTMENT.

No. 1750 W. d/ 12th July 1894.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

From the Government of India A.E. No. 82. A.G. d/ 3rd May 1894.
Office note from the Examiner P.W. Accts No. 2703 A. d/ 2nd July '94.

Communicated to officers concerned for information

2. The verification of the materials at site in the Kistna Eastern Division referred to in para 2 of the Examiner's note should be expedited. The Superintending Engineer I Circle will submit a special report on the subject of the materials remaining unverified in the Ganjam Division.

C.D.W. obj. not
N. Arcot likewise
(482)

DW
7.94

3. The question of

There is nothing due in respect of this Division - The balance is all in the Ganjam Dn.

(40-2,000-22-3-94)

the adjustment of item (ii) para 37 of the Account-ant General's note is under reference to the Government of India. All Officers concerned will take early steps for the removal of the objections against the items mentioned in paras 5 and 6 of the Examiner's note.

Suspense accounts

CONFD 10.7.54

PART RECEIVED 31 JUL 54

DESPATCHED 31 JUL 54

To
The Ch. Engr. for Irrigation
" Suptg: Engineers.
" Consg: architect to Govt.
" Supt. of Works P. Project.
" Examiner. P.W. accounts

X

Cr2. 4914

Govt. of 1894 Madras.

PUBLIC WORKS.

Dated 12/12

Read

G.O. 12th July 1894 No. 1750 W.

Suspense balances.

=

Statement of — ob=
taining on May and floating
cheques at the end of
official year 1892-93, with
Examiner's Office Note
thereon, Comptr to the offices
concerned with remarks.

240
11

13/7

13/7