GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Resolution of the Government of India, Public Works Department (Account—General), dated Simla, 1st May 1895, No. 42 A.G.

Read—the following note by R. G. MACDONALD, Esq., Accountant-General, Public Works Department, No. 250 G., dated 11th March 1895:—

I.—SUSPENSE BALANCES.

The following statement shows the suspense balances outstanding at the close of 1893–94, arranged by provinces and major heads of account. Besides these figures this review takes cognizance 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. Stock. Dr.	London invoices. Dr.	London invoices. Cr.	London stores. Dr.	Miscellaneous advances. Dr.	Debt balances. Deposits. Cr.	Debt balances. Takavi advances.	Sales. Dr.	Purchases. Cr.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana—										
43. Minor Works and Navigation	Imperial	1,888	..	..	..	767	2,830	..	..	..
Central India—										
45. Civil works	Imperial	13,826	..	..	..	270	72,164	..	..	..
Coorg—										
45. Civil works	Imperial	7,676	..	117	..	3,822	515	..	..	..
Port Blair—										
45. Civil works	Imperial	..	..	..	..	120	..	..	..	..
Hyderabad—										
45. Civil works	Imperial	..	..	..	..	..	1,042	..	..	..
Central Provinces—										
45. Civil works	Provincial	53,412	..	..	..	2,858	58,611	..	261	..
Upper Burma—										
43. Minor works and Navigation	Imperial	..	..	..	..	2,838	115	..	3	..
45. Civil works	Do.	82,162	..	..	1,986	47,704	35,740	..	..	437
Lower Burma—										
43. Minor works and Navigation	Provincial	9,128	..	..	6	1,543	8,680	..	..	136
45. Civil works	Do.	4,45,893	..	530	..	8,589	96,914	..	6,486	32
Assam—										
45. Civil works	Imperial	4,136	..	..	..	465	..	..	..	..
Do.	Provincial	36,460	..	..	..	7,309	40,750	..	11	21
Bengal—								Dr. 80,089		
43. Minor works and Navigation	Provincial	1,49,125	7,340	..	146	11,493	1,42,464		626	2,907
49. Irrigation	Imperial	2,46,631	..	4,179	32,958	1,818			25	1,103
45. Civil works	Imperial	102	..	..	..	..	..	..	..	..
Do.	Provincial	2,76,896	1,894	..	8,960	17,026	43,184	..	27,698	5,871
North-Western Provinces and Oudh—										
35. Construction of Protective Irrigation works	Imperial	19,925	..	..	..	4	..	..	..	..
43. Minor works and Navigation	Provincial	8,680	..	..	..	191	21,383	..	315	..
49. Irrigation	Imperial	5,04,889	..	..	..	19,704	..	..	10	378
45. Civil works	Provincial	5,95,078	..	..	9,229	73,146	1,54,186	..	3,925	639
Punjab—										
35. Construction of Protective Irrigation works	Imperial	7,825	..	..	..	3C	..	..	1	72
43. Minor works and Navigation	Do.	3,773	..	..	..	5	2,71,583	Cr. 28,628	..	..
Do.	Provincial	..	..	..	..	..	..	..	..	..
49. Irrigation	Imperial	8,93,927	..	2,359	35,905	7,376	..	..	..	4,314
45. Civil works	Imperial	18,642	..	..	223	509	..	..	..	23
Do.	Provincial	1,56,866	..	8,418	3,222	11,860	1,74,651	..	247	2,248
Madras—										
43. Minor works and Navigation	Imperial	5,61,379	890	..	4	13,957	50,978	..	435	5,626
45. Civil works	Provincial	(a) 9,838	..	..	807	..	..	..	..	..
49. Irrigation	Imperial	..	..	..	..	2,724	..	..	..	..
Bombay—										
43. Minor works and Navigation	Imperial	472	..	91	84	..	1,00,843	..	..	..
49. Irrigation	Imperial	..	..	..	18,099	5,033	4,16,617	..	..	..
45. Civil works	Provincial	4,364	..	58	50,450	..	..	..	..	..
Do.	Imperial	..	..	..	..	..	..	..	..	..
	1893–94	41,18,003	10,124	15,747	1,57,813	(b) 2,40,661	(c) 16,93,200	Dr. 1,461	40,043	23,976
			Cr. 5,623							
		Dr. 41,97,241	Cr. 25,434	Dr. 92,266		Dr. 2,73,716	Cr. 17,93,037	Dr. 1,36,174	Dr. 57,713	Cr. 42,145
	1892–93									

(a) Represents balance at debit of Workshop Manufacture account.
(b) Excludes Rs. — 10,545 passed through the auxiliary accounts of this office.
(c) Excludes Rs. — 996 passed through the auxiliary accounts of this office.

2. The balances are reported to have been audited by Examiners in the prescribed manner (*vide* Public Works Department Code, 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.

Coorg.

3. *Materials at site.*—As compared with 1892–93, there has been a considerable increase * in the closing balance held under this head. About half of the increase is due to the Mercara water-supply project being in progress, and the balance to the metalling of the several roads in the province. The materials were verified and no differences reported.

	Rs.
* 1892–93	25,999
1893–94	62,441
Increase ...	36,442

4. *Balances in Works accounts.*—At the close of 1893–94 the balance due from contractors stood at Rs. 1,312 only, against Rs. 4,210 at end of 1892–93. Considerable progress was made during the year in recovering old outstandings. All items considered irrecoverable have been duly brought to the notice of the Local Administration.

Baluchistan.

5. All the suspense balances remaining at the end of 1892–93 were transferred during the official year under review to the books of the Examiner of Accounts, Military Works; there were, therefore, no balances at the end of the year.

Central Provinces.

6. *Stock.*—The sanctioned limit of reserve stock in the Eastern division was exceeded by Rs. 12,887.† This irregularity has existed since August 1891, and has been regularly reported to the Chief Commissioner. The excess has, it is reported, since been reduced to Rs. 9,049.

	Rs.
† Sanctioned limit	8,500
Balance	21,387
Excess ...	12,887

7. Of the total surplus stores (Rs. 6,324), articles to the value of Rs. 4,945 were included in the list of surplus stores available for transfer on 31st March 1894. No orders were passed by the Local Administration regarding the disposal of the balance.

8. In adjusting the loss on stock during the year, a sum of Rs. 483 was debited to "Miscellaneous advances," pending orders of the Local Administration on the explanation of the sub-divisional officer.

9. *Materials at site.*—Out of the total value of Rs. 31,734, materials to the extent of Rs. 24,822 were duly counted, the balance (Rs. 6,912) could not be verified for want of detailed accounts, which have not been received from the sub-divisional officer, Narsinghpur, since November 1893. The Executive Engineer, Hoshangabad division, reports that the sub-divisional officer was repeatedly called upon for the information.

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

	Rs.
(i) Work done by the Eastern division in excess of contributions ...	811
(ii) Charges for making coffins	269
(iii) Stock found deficient in the Betul sub-division	483
(iv) Demurrage charges on stones	100

Item (i) being in contravention of paragraph 81, chapter IX, Public Works Department Code, Volume I (seventh edition), was reported to the Local Administration. Item (ii).—The Local Administration had arranged for the settlement of Rs. 143 with the Deputy Commissioner of the Jubbulpore division, and the balance was under investigation. Item (iii).—The sub-divisional officer concerned was called upon to explain the cause of the deficiency. The matter was under the consideration of the Chief Commissioner when the annual accounts were under preparation. Item (iv) is said to be recoverable from the sub-divisional officer, Betul.

11. *Deposits.*—The balance under this head includes certain items due to contractors on closed accounts. If the sums are unclaimed for over three years, they should be credited to revenue, in accordance with paragraph 204, chapter II, Public Works Department Code, Volume II.

Upper Burma.

12. *Materials at site.*—The balance at close of 1893–94 amounted to Rs. 3,15,651 against Rs. 1,68,457 at end of 1892–93. The materials were reported to have been verified and found correct, with the following exceptions:—

(i) In the Chindwin division, materials, priced at Rs. 1,248, were not counted. The reason was not stated by the Executive Engineer.

(ii) In the Katha division only a partial verification was made.

(iii) In the Southern Shan States division the materials originally collected for the construction of permanent barracks at Taunggyi have been reported as available for transfer; the work having been stopped and the estimate cancelled. It is not known whether count was taken of these materials.

(iv) In the Southern Chin Hills division, materials, valued at Rs. 1,13,877, were counted; slight discrepancies were noticed and reported to the Superintending Engineer.

(v) In the Northern Chin Hills division, materials at site of two works were not verified till July 1894.

(vi) In the Meiktila division, Rs. 10,252, shown as materials at site of two works under construction at Meiktila, represented merely the cost of carriage from Toungoo of materials of dismantled barracks. This should have been charged off finally to works concerned, under paragraph 134, chapter II, Public Works Department Code, Volume II.

Lower Burma.

13. *Stock.*—In some of the divisions and sub-divisions no count was taken during the year. This has however been done in the current year.

14. *Materials at site.*—In the Rangoon Civil division, out of a total balance of Rs. 70,771, materials to the extent of Rs. 7,096 only were verified. The bulk of the materials is reported to have been used on works. In the Rangoon Construction division the verification of materials was not completed till May 1894.

Assam.

15. *Stock.*—Stock was duly counted and certified to in all the divisions, except in the No. II division of the Nichuguard-Manipur road.

16. *Materials at site.*—The materials were verified in all the divisions, except in the division mentioned in the preceding paragraph. The Executive Engineer was directed to verify both stock and materials at site as early as possible.

Bengal.

17. *Stock.*—The ordinary reserve stock was in excess of the sanctioned limit in the following divisions:—

	Sanctioned limit.	Balance.	Excess.
	RS.	RS.	RS.
1st Calcutta division	1,80,000	2,21,729	41,729
Calcutta Workshops	30,000	73,009	43,009
Examiner's Auxiliary accounts	...	2,677	2,677

The excesses over reserve stock limits in these divisions were reported in paragraph 17 of the report for 1892–93. As regards the 1st Calcutta division, it is reported that the Local Government has issued orders to sell 30 lakhs of bricks to the lessees of the Acra factory; so the balance will be largely reduced during the current year.

18. The excess in the Calcutta Workshops is due to cost of English stores received for general purposes, and to the transfer of surplus stores from other divisions. Measures are being taken by the Government of Bengal to reduce the balance of surplus stores by sale or transfer to other departments requiring them.

19. The balance in the Examiner's auxiliary accounts represented the value of stores remaining in charge of the District Engineer, Noakhali, which, it is reported, are being utilized on district works.

20. *Sales.*—Of the balance of Rs. 27,698 under 45. Civil Works, Provincial, Rs. 13,876 represent the value of stores made over on abolition of Public Works divisions to the District Boards, which they were unable to pay for at once in cash. It is reported that the materials are being utilized on works under construction as occasion arises, and their values paid into treasury to the credit of Public Works Department.

21. *Miscellaneous advances.*—The balance held under this head in the Irrigation accounts included a sum of Rs. 4,717, on account of expenditure incurred by civil officers, but not accounted for during the year. This item is under adjustment in the accounts of 1894–95.

22. The balance under 45. Civil Works, Provincial, included an item of Rs. 420, being the unrecovered portion of the value of crockery, cutlery, &c., supplied to the Imperial Secretariat. In paragraph 21 of the previous year's note the amount reported to be outstanding was Rs. 561.

North-Western Provinces and Oudh.

23. *Stock.*—Of the total balance in the Buildings and Roads branch at end of 1893–94, Rs. 5,46,833 represent the value of special, including surplus, stock of the Roorkee Workshops. This stock is being gradually cleared under the orders of the Local Government.

Stock of the Press and Book Depôt of the Thomason College at Roorkee and of the other divisions was taken during the year. The result of the stock verification of the Roorkee Workshops will, it is said, be reported upon by the account inspecting officer at the next inspection.

24. *Miscellaneous advances.*—In the Irrigation branch the principal items comprising the balance under this head were—

	RS.
(i) Advance to Public Works Department Secretariat and Superintending Engineers	3,113
(ii) Removal of plantation, felling, and cutting trees, &c.	10,345
(iii) Construction of guls for zemindars	2,046
(iv) Expenditure incurred on certain contribution works	665
(v) Compensation for land	461

Item (i) was reported to be current and in course of adjustment; as regards item (ii) it may be mentioned that the irregular practice of debiting "Miscellaneous advances" with such charges was objected to by the Deputy Auditor-General at the time of his last inspection of the Examiner's office. I accordingly instructed the Examiner not to pass such transactions through this head, and the result is that the Government of the North-Western Provinces and Oudh has lately issued orders to discontinue this practice and to treat such charges in future as refunds of revenue. Item (iii).—The Collectors of districts have been addressed by Executive Engineers concerned in view to the recovery of the amounts. Item (iv).—Out of the total amount (Rs. 665), Rs. 354 were adjusted in accounts for June 1894, and the balance was expected to be adjusted in those for July 1894. Item (v) was charged to "Miscellaneous advances," pending further information from the Civil Department.

25. The balance under 45. Civil Works, Provincial, included two exceptional items, viz., Rs. 15,318 and Rs. 34,434. The former represented advances of salaries and travelling allowances to the Sanitary Engineer, Municipal Water-works, which, it is said, will be recovered in the current year from the municipalities concerned; Rs. 8,550 of this has been recovered during 1894–95. The latter represents expenditure incurred on works at Naini Tal in excess of contributions. This irregularity has been outstanding for a considerable time, and was noticed in paragraphs 27 and 49 of the previous year's note.

Punjab.

26. *Stock.*—In the Irrigation branch the sanctioned limit of reserve stock was exceeded in the Ludhiana division, Sirhind canal, and the 4th division, Chenab Canal, by Rs. 10,548 and Rs. 46,154, respectively; and in the Buildings and Roads branch it was temporarily exceeded in the Dera Ghazi Khan division owing to the manufacture of bricks ordered for special works. The irregularities in the Irrigation branch were brought to the notice of the Local Government.

27. *Miscellaneous advances.*—In the Irrigation branch the only exceptional items included in the balance were—

	Rs.
(i) Private jobs in workshops	90
(ii) Expenditure incurred in excess of contributions on Patiala City Defence Works	3,780

In both cases it was irregular to incur expenditure without a deposit of funds (*vide* Public Works Department Code, Volume II, chapter I, paragraphs 137 and 173, and Volume I, chapter IX, paragraph 81). These amounts have since been recovered.

28. The exceptional items included in the balance of the Buildings and Roads branch, which deserve special notice, were—

	Rs.
(i) Value of tools, etc., supplied to Amballa Jail	1,791
(ii) Payments made in England on account of stores, etc., for Simla Water-works	2,885
(iii) Special repairs to Kalka water-supply	517
(iv) Expenditure on Jubilee Museum	222

Item (i).—The Jail authorities refused to accept the debit, and suggested reduction in amount and payment by instalments extending over several years. The matter has been referred to the Local Government for orders. Item (ii).—This was held in "Miscellaneous advances" pending provision of funds by the Simla municipality. Item (iii).—This item has been outstanding since June 1893 and has been reported from time to time to the Local Government. Item (iv) represented outlay incurred in excess of contributions received from the Lahore municipality.

Madras.

29. *Stock.*—Stock was verified during the year in all divisions except in the Public Works Stores division. In the Presidency Stores division the stock rates had not been adjusted, nor had half-yearly balances been agreed for three years. The matter was brought to the notice of the Local Government.

30. The sanctioned limit for reserve stock was considerably exceeded in the under-noted divisions:—

	Sanctioned limit.	Balance at end of 1893–94.	Excess.
	Rs.	Rs.	Rs.
Public Works Stores	1,50,000	2,13,650	63,650
Consulting Architect	52,500	85,594	33,094
Kistna Eastern	73,000	88,916	15,916

The limit for the whole Presidency was however exceeded by Rs. 55,688 only. In the Public Works Stores division, the excess is said to be due to the inclusion of surplus and obsolete stores, but a verification of the balance is necessary to clearly establish this; the surplus stores are being disposed of under orders issued by the Local Government, but the progress in the matter is very slow. In the Consulting Architect's division the excess is ascribed to the materials collected for the Women and Children's hospital having been brought on to stock, the work having been abandoned; the limit in this division has been temporarily raised to Rs. 89,500 by the Madras Government. In the Kistna Eastern division the balance included Rs. 14,971 held at the debit of sub-head "Land and kilns."

31. *Miscellaneous advances.*—The exceptional items included in the balance under the head are —

	Rs.
(i) Public Works Workshops petty jobs	1,396
(ii) Moiety of cost of powder magazine for Nilgiri volunteers ...	379
(iii) Renewing roof of volunteer armoury at Tellicherry	440
(iv) Balance of over-payment to contractor, recoverable from overseer Abdul Latif	133

Item (i) consists of 88 separate items—delay in adjustment has been regularly reported to Local Government. Item (ii) is being recovered in instalments in four years. Item (iii) has been referred to Government of India. Item (iv) is being recovered by instalment of quarter salary.

32. *Materials at site.*—On seven works materials do not appear to have been completely verified, and in the Ganjám division a deficiency of Rs. 3,210 was reported in the verification of materials. The matter is under investigation.

Bombay.

33. *Stock.*—The book value of surplus stores at close of 1893–94 amounted to Rs. 37,134 * against Rs. 36,428 at the end of the previous year; no steps appear to have been taken with regard to the disposal of these surplus stores. This point was noticed in paragraph 38 of the review for 1892–93 and in paragraph 23 of that for 1891–92.

	Rs.
* Irrigation	5,918
Buildings and Roads	31,216
Total ...	37,134

34. *Deposits.*—The balance under 45. Civil Works, Provincial, at end of the year amounted to Rs. 4,16,617 against Rs. 2,66,227 at end of 1892–93. The increase is due to larger contributions received during the year for works to be executed by the Public Works Department.

35. *Balance in Works accounts.*—The balance due by the contractors included a sum of Rs. 16,388 on account of the unadjusted balance of an advance made to the Southern Mahratta Railway for the execution of work.

II.—OBJECTIONABLE OUTLAY.

36. 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.	Number of items or the class of irregularity.
			Rs.		Rs.		Rs.		Rs.	
Coorg—										
45. Civil works ..	Imperial ..									
Do. ..	Incorporated ..	..	..	..	..	..	..	5	4,726	
	Local.	..	..	..	..	..	..	1	1,400	..
		..	..	..	..	..	..	6	6,126	..
Baluchistan—										
45. Civil works (including special revenues).	Imperial ..	2	9,890	8	15,390	..	..	..	..	19
Central Provinces—										
45. Civil works ..	Provincial ..	..	..	6	6,306	2	2,446	7	5,683	6
Do. ..	Incorporated ..									
	Local.	1	756	1	1,077	1	756	..	..	..
		1	756	7	7,383	3	3,202	7	5,683	6
Upper Burma—										
43. Minor works and Navigation.	Imperial ..	1	888	3	61,744	2	1,596	1	805	1
45. Civil works ..	Do. ..	9	26,237	18	33,776	6	8,650	18	36,436	1
		10	27,125	21	95,520	8	10,246	19	37,241	2
Lower Burma—										
43. Minor works and Navigation,	Provincial ..	..	..	..	..	..	..	1	1,215	..
45. Civil works ..	Do.									
Do. ..	Incorporated ..	2	1,341	6	26,174	2	1,655	15	24,158	1
	Local.	1	925	..	..	4	4,881	2	5,632	..
		3	2,266	6	26,174	6	6,536	18	31,005	1
Assam—										
45. Civil works ..	Imperial									
Do. ..	Provincial ..	..	..	1	2,36,785	..	..	..	..	..
Do. ..	Incorporated ..	1	1,138	20	18,073	1	1,138	11	26,776	..
	Local.	18	23,854	18	43,972	19	25,820	4	18,478	..
		19	24,992	39	2,98,830	20	26,958	15	45,254	..
Bengal—										
42. Major works—										
Working expenses.	Provincial									
43. Minor works and Navigation.	Do. ..	..	..	16	48,672	..	..	..	46,979	..
49. Irrigation—		6	3,453	5	3,979	2	1,152	..	52,054	1
Capital expenditure.	Imperial									
45. Civil works ..	Provincial ..	..	..	7	9,323	1	582	3	2,963	3
	..	..	..	3	3,938	..	..	1	565	..
		6	3,453	31	65,912	3	1,734	..	1,02,561	4
North-Western Provinces and Oudh—										
35. Protective Irrigation works.	Imperial ..	..	..	..	..	..	..	..	6,594	1
42. Major works—										
Working expenses.	Provincial									
43. Minor works and Navigation.	Do. ..	2	1,385	2	2,991	..	..	..	69,025	1
49. Irrigation—	..	..	..	1	3,560	..	..	..	..	1
Capital expenditure.	Imperial									
45. Civil works ..	Do. ..	1	5,771	3	701	..	..	..	..	1
Do. ..	Provincial ..	3	1,360	16	1,667	6	3,033	15	2,706	..
Do. ..	Incorporated	35	27,919	116	82,285	42	45,657	121	50,110	1
	Local.	19	19,893	44	8,571	23	17,463	48	23,002	..
		60	56,328	182	99,775	71	66,153	..	1,51,437	5

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.	Number of items or the class of irregularity.
			Rs.		Rs.		Rs.		Rs.	
Punjab—										
42. Major works—										
Working expenses.	Imperial ..	..	..	1	100	..	..	9	31,443	..
43. Minor works and Navigation.	Do. ..	..	..	..	..	1	7,554	3	2,530	..
49. Irrigation—										
Capital expenditure.	Do. ..	16	21,203	32	35,458	..	..	7	67,817	2
45 Civil works ..	Do. ..	2	47,549	1	497	1	28,714	3	2,252	..
Do ..	Provincial	4	3,939	10	22,929	5	3,103	18	20,763	..
Do. ..	Incorporated Local.	2	23,326	..	..	..	..	..	..	..
		24	96,017	44	58,984	7	39,371	40	1,24,805	2
Madras—										
35. Construction of Protective Irrigation works.	Imperial ..	8	1,594	18	3,03,104	1	598	7	18,482	..
42. Major works—										
Working expenses.	Do. ..	14	27,937	13	18,648	..	..	13	32,988	..
43. Minor works and Navigation.	Incorporated Local.	..	..	1	52	..	..	..	..	..
Do. do. ..	Provincial ..	24	29,188	32	36,277	3	6,147	26	33,480	..
49. Irrigation—										
Capital expenditure.	Imperial ..	20	36,876	74	14,66,548	4	4,391	17	66,050	..
45. Civil works ..	Do. ..	..	..	..	..	..	..	1	702	..
Do. ..	Provincial ..	10	21,255	20	60,872	1	5,894	22	41,634	..
Do. ..	Incorporated Local.	2	1,603	..	..	..	..	1	6,848	..
		78	1,18,453	158	18,85,501	9	17,030	87	2,00,184	..
Bombay—										
35. Construction of Protective Irrigation works.	Imperial ..	2	1,584	..	..	..	..	2	6,741	..
42. Major works—										
Working expenses.	Do. ..	..	..	..	..	..	..	..	..	1
43. Minor works and Navigation.	Do. ..	1	237	2	1,97,403	3	7,570	1	849	3
49. Irrigation—										
Capital expenditure.	Do. ..	1	3	1	263	..	..	..	..	2
45 Civil works ..	Provincial ..	8	3,479	2	1,627	9	1,363	7	4,242	1
Do.	Incorporated Local.	..	..	..	..	..	..	2	814	..
		12	5,303	5	1,99,293	12	8,933	12	12,646	7
	Total ..	215	3,44,583	501	27,52,762	139	1,80,163	*	7,16,942	46

* Number not stated.

ABSTRACT.

35. Protective Irrigation works.	Imperial ..	10	3,178	18	3,03,104	1	598	..	31,817	1
42. Major works—										
Working expenses.	Do. ..	14	27,937	14	18,748	..	..	22	64,431	1
Do. ..	Provincial ..	2	1,385	18	51,663	..	..	..	1,16,004	1
43. Minor works and Navigation.	Imperial ..	2	1,125	5	2,59,147	6	16,720	5	4,184	4
Do. do. ..	Provincial ..	30	32,641	38	43,816	5	7,299	27	86,749	2
Do. do. ..	Incorporated Local.	..	..	1	52	..	..	..	..	..
49. Irrigation—										
Capital expenditure.	Imperial ..	38	63,853	117	15,12,293	5	4,973	27	1,36,830	8
45 Civil works ..	Do. ..	16	55,036	44	2,88,115	13	40,397	42	46,822	20
Do. ..	Provincial ..	60	59,071	183	2,22,204	62	61,256	202	1,73,931	9
Do. ..	Incorporated Local.	43	70,357	63	53,620	47	48,920	58	56,174	..
	Total ..	215	3,44,583	501	27,52,762	139	1,80,163	†	7,16,942	46

† Total number of works not shown, the information not being supplied by Bengal and the North-Western Provinces and Oudh.

37. The following are the Provinces in which the irregularities were considerable:—

	No. of works.	Outlay. Rs.
No estimate.		
Madras	78	1,18,453
Punjab	24	96,017
North-Western Provinces and Oudh	60	56,328
	— 162	
Excess over estimate.		
Madras	158	18,85,501
Assam	39	2,98,830
Bombay	5	1,99,293
North-Western Provinces and Oudh	182	99,775
Upper Burma	21	95,520
	— 405	
No appropriations.		
North-Western Provinces and Oudh	71	66,153
Punjab	7	39,371
	— 78	
Excess over appropriations.		
Madras	87	2,00,184
North-Western Provinces and Oudh	*	1,51,437
Punjab	40	1,24,805
Bengal	*	1,02,561
Assam	15	45,254
	— 142	
	787	

* Number not stated.

38. Out of a total of 787 works detailed in the preceding paragraph against which irregularities were outstanding, Madras and the North-Western Provinces and Oudh are responsible for 323 and 313, respectively. In the class of irregularities—"Excess over appropriations"—the number of works is not given against the North-Western Provinces and Oudh; otherwise its share would have been greater. In Madras Rs. 18,85,501 were allowed to be spent on 158 works in excess of sanctioned estimates. This is further commented on in paragraph 51.

The objectionable items in Bombay under "Miscellaneous" referred chiefly to capital expenditure of certain Minor Irrigation projects, the construction estimates of which have been closed, but for which completion reports and schedules of works had not been submitted as prescribed in Public Works Department Code, Volume II, chapter IX, paragraph 11, clauses II to IV, and to expenditure on certain sanctioned projects for which revised estimates were necessary. In the North-Western Provinces and Oudh the irregularities under "Miscellaneous" were on account of Major Irrigation projects, the construction estimates of which have been closed, but for which the procedure laid down in paragraph 35, chapter V, Public Works Department Code, Volume II, had not been carried out. These irregularities have been commented upon fully further on.

39. The principal irregularities in each Province are noted below.

40. *Baluchistan.*—The irregularities under "Miscellaneous" consisted to a large extent of the purchases direct from firms in England instead of through the agency of the India Office as required by paragraph 92, chapter II, Public Works Department Code, Volume II, of wall-paper and furniture for the Quetta Residency. A revised estimate, amounting to Rs. 1,19,200, for the new Residency, including the cost of furniture, has since been sanctioned by the Government of India in Public Works Department letter No. 33 B., dated 2nd February 1895.

41. *Central Provinces.*—The items held objectionable under "Miscellaneous" represent irregularities commented upon in paragraphs 6 and 10 of this report.

42. *Upper Burma.*—The chief items of objectionable outlay under "Excess over estimate" were—

	Rs.
43. Minor Works and Navigation—	
(i) Restoring Nyaungyan-Minhla tank	38,995
(ii) Improving South Irrigation Channel, Meiktila lake ...	12,974
45. Civil Works, Imperial—	
(iii) Constructing a cart-track from Mawteik to Banmauk ...	16,593

Item (i) was reported last to the Government of India in Accountant-General's, Public Works Department, letter No. 30 I., dated the 28th June 1894. The revised estimate for the project has been received and is under the consideration of the Government of India.

Item (ii) was reported last to the Government of India in Accountant-General's letter No. 42 I., dated the 30th October 1894. The completion report for this work has since been sanctioned by the Government of India for Rs. 31,517 (works outlay).

Item (iii) has been outstanding from January 1894. It was reported to the Government of India in Accountant-General's letter No. 1103 G., dated the 20th September last, when the Chief Commissioner was asked to regularize matters at an early date.

43. Under 45. Civil Works, Imperial, the amount spent without estimate included an item of Rs. 7,641 on account of manufacture of bricks in the Chin Hills division. This irregularity has been outstanding since March 1894 and has been specially reported to Government of India (*vide* Accountant-General's, Public Works Department, letter No. 1103 G., dated 20th September 1894).

44. *Assam.*—Out of Rs. 2,98,830 held irregular under "Excess over estimate," Rs. 2,36,785 pertain to Imperial Civil Works. This sum represents the excess over the sanctioned estimate for the Mao-Thana section of the Nichuguard-Manipur road. A revised estimate fer the entire project, amounting to Rs. 33,27,280, has since been sanctioned by the Secretary of State in despatch No. 55 P.W., dated the 8th November 1894.

45. *Bengal.*—The chief items of objectionable outlay were—

Excess over estimate.

	Rs.
42. Major Works, Working Expenses (Provincial)—	
Tools and Plant, 1893-94 (Aquapada-Jajpur division) ...	13,591

This irregularity had not been remedied at end of December 1894.

Excess over appropriations.

	Rs.
42. Major Works, Working Expenses, Provincial—	
Fixing Sone-type shutters to Baitarni weir	6,830
Tools and Plant, 1893-94	13,591
43. Minor Works and Navigation, Provincial—	
River training works (Nadia rivers)	10,255

46. *North-Western Provinces and Oudh.*—The principal items were—

	Outstanding from	Amount.
No estimate.		
49. Irrigation, Imperial—		Rs.
(i) Construction of regulators, mile 31, Agra Canal		5,771
45. Civil Works, Provincial—		
(ii) Constructing Joint Magistrate's bungalow at Bareilly	January 1894.	5,344
(iii) Constructing Joint Magistrate's bungalow at Budaon	November 1893.	5,357
45. Civil Works, Incorporated Local—		
(iv) Constructing a feeder road from Sairwans to Hissar	March 1893.	8,553

The first two items have since been remedied.

Item (iii) still remains unadjusted.

Item (iv) was not remedied till the 13th December last; it was reported separately to the Government of India in October 1894.

	Outstanding from	Amount.
Excess over estimate.		
45. Civil Works, Provincial—		RS.
New cutchery at Naini Tal	June 1893.	2 ,851
Land compensation and road diversion, Thomason Hospital, Agra	December 1893.	13,835

These items have since been regularized.

No appropriation.		
45. Civil Works, Provincial—		RS.
New reserve Police lines at Meerut ...	February 1894.	10,958
Land compensation, &c., Thomason Hospital, Agra	December 1893.	20,902
Excess over appropriation.		
42. Major Works, Working Expenses, Provincial		69,025

The irregular expenditure under this head represents the excess over the total grant.

47. The irregularities under "Miscellaneous" are chiefly on account of the outlay incurred on open canal capital of Irrigation works, the construction estimates of which have been closed, but for which the completion reports, schedules of works, &c., prescribed in Public Works Department Code, Volume II, chapter V, paragraph 35, and chapter IX, paragraph 11, have not been submitted to the Government of India. This irregularity was reported in paragraph 47 of the previous year's review and in paragraph 32 of that for 1891–92. The only progress made towards removing these objections is that the completion report of the Lower Ganges canal has been submitted to the Government of India.

48. In the Buildings and Roads branch the irregularities under "Miscellaneous" refer mainly to the outlay incurred in excess of contributions on sewage works and house connections at Naini Tal (*vide* also paragraph 25 of this note). This irregularity was specially reported to the Government of India in Accountant-General's letter No. 1155 G., dated 3rd October 1894.

49. *Punjab.*—Out of the total amount of Rs. 1,24,805 outstanding under "Excess over appropriations," Rs. 1,01,790 pertained to the Irrigation branch only. A number of irregularities relating to that branch have since been remedied.

50. In the Buildings and Roads branch the chief items of expenditure incurred without estimate and in excess of estimate were—

No estimate.	RS.
45. Civil Works, Imperial—	
(i) Works in connection with "Snowdon"	18,835
(ii) Outlay on certain works at Kurrum incurred through the agency of the Civil Department and transferred to the Public Works Department for adjustment	28,714
45. Civil Works, Local—	
(iii) Sarsuti canal, Karnal district	20,951
Excess over estimate.	
45. Civil Works, Provincial—	
(iv) Jubilee Museum, Lahore	16,946

Items (i) and (iii) have since been remedied.

Item (ii).—This irregularity was specially reported to the Government of India in September 1894. Of the total of Rs. 28,714, the expenditure of Rs. 11,166 incurred to end of 1892–93 has since been sanctioned by the Government of India in Public Works Department letter No. 38 M., dated 8th February 1895. As regards the balance, the Punjab Government has been asked to submit a report.

Item (iv) has been outstanding from January 1893. It is reported that the work has been completed and that the completion report is under disposal by the Government of the Punjab.

The irregularity under "Miscellaneous" has since been remedied.

51. *Madras.*—Out of Rs. 18,85,501 spent in excess of sanctioned estimates Rs. 18,24,629 related to Irrigation works. The bulk of this outlay was incurred on the Rushikulya and the Periyár projects, the revised estimates for which have since been sanctioned in Secretary of State's despatches Nos. 34 P.W. and 38 P.W., dated 19th and 26th July 1894, respectively, and the objections have consequently been removed. The following items are still held objectionable :—

	Oustanding from	Amount.
No estimate.		RS.
Itchapur channel excavation	October 1893 ...	14,991 *
Excess over estimate.		
Excavation of the Rushikulya canal ...	February 1892 ...	16,296 *

* Outlay at end of August 1894.

52. The outlay held objectionable in the Irrigation and Civil Works accounts at the close of the official year 1893–94, included a large number of items of long standing, the principal of which are noted below :—

Irrigation Branch.

Division.	Name of work.	Month in which objectionable expenditure first appeared.	Number of works.	Amount expended.
	IMPERIAL.			RS.
	42. MAJOR WORKS, WORKING EXPENSES.			
	No Estimate.			
1. Kistna Eastern ..	Iron post for circular trap punt	March 1893 ..	1	1,663
2. Do. ..	Tools for Kistna Eastern division	Do. (supplementary) ..	1	4,412
	Do. do.	December 1893 ..	1	† 3,729
	49. IRRIGATION.			
	No Estimate.			
3. Kisna Eastern ..	Widening Ellore canal	September ,, ..	1	2,583
Kistna Western ..	Do. tow path from 12″ to 18″ on the right bank of Main Canal	October ,, ..	1	† 2,134
	Excess over Estimate.			
4. Kistna Eastern ..	Compensation for Bank canal	January 1891 ..	1	9,093
	PROVINCIAL.			
	43. MINOR WORKS AND NAVIGATION.			
	No Estimate.			
5. Bellary	Repairing and improving three sluices and channel No. 1, Daroji tank	July 1892 ..	1	4,971
6. Kurnool	Thokapalli dam	September 1892 ..	1	9,544
7. Cuddapah ..	Repairs to Dorai cheruvu	May 1893 ..	1	† 2,304
	Excess over Estimate.			
8. Kurnool ..	Kakela Dasa Bandam Cherunu	March 1892 ..	1	1,790
9. Do.	Chappal Madugu tank	September 1892 ..	1	1,399
10. Bellary	Royalcheruvu Old tank surplus weir ..	Do. ..	1	1,221
11. Do.	Gandiganur tank	October 1892 ..	1	1,951
12. Kurnool	Closing breaches and strengthening bund of Yeldurty tank No. 28	November ,, ..	1	1,099
13. Bellary	Improvements to Basavanna channel ..	March 1893 ..	1	2,935
14. Do.	Do. to Bella channel	August ,, ..	1	1,415
15. Gódávari Eastern ..	Raising the Gódávari river left embankment from Rajahmundry to Yanam	September 1893 ..	1	† 5,620
16. Cuddapah ..	Nagaripad anicut across Ganganair river ..	December ,, ..	1	† 4,832

† Outlay at end of August 1894.

Item 4 has since been remedied. Items 5 and 6 were noticed in paragraph 52 of the previous year's report.

Civil Works.

Division.	Name of work.	Month in which objectionable expenditure first appeared.	Number of works.	Amount expended.
	PROVINCIAL.			
	45. CIVIL WORKS.			RS.
	No Estimate.			
1. West Coast ..	Constructing a Sub-Magistrate's office at Tangacherry	March 1892 ..	1	3,003
	Excess over Estimate.			
2. Kistna Western ..	Constructing Taluk cutcherry, Sattenapalli ..	August 1891 ..	1	2,871
3. Vizagapatam ..	Constructing road from Potinghy to Koraput ..	March 1892 ..	1	28,051
4. Gódávari Eastern. ..	Addition to Provincial College, Rajahmundry ..	May 1892 ..	1	2,151
5. Coimbatore ..	Iron girder bridge over the Kullar river	May 1893 ..	1	2,137
6. West Coast ..	Collector's Office, Calicut	July ,, ..	1	6,625
	INCORPORATED LOCAL.			
	45. CIVIL WORKS.			
	No Estimate.			
7. Cuddapah ..	Gurramkunda-Galivada road	September 1892 ..	1	1,603

Items 1, 4 and 5 have since been remedied. Items 2 and 3 have been outstanding for a considerable length of time and were reported to the Government of India in paragraph 53 of the previous year's note.

53. Attention is also invited to the large outlay (Rs. 2,00,184) incurred in excess of appropriations which was outstanding at close of 1893–94.

54. *Bombay.*—In the Irrigation branch expenditure to the extent of Rs. 1,96,357 was reported at end of 1893–94 in excess of the sanctioned estimate of the Mutha canal. The Secretary of State, in his despatch No. 2 P.W. of the 4th January 1894, sanctioned a probable excess outlay amounting to Rs. 2,10,416, pending submission of a final revised estimate. This estimate has not yet been submitted to the Government of India.

55. Of the irregularities held under "Miscellaneous" against "43. Minor Works and Navigation, Imperial," a large number referred to the Fuleli canal, held objectionable for want of a revised estimate, which has since been received, and is under the consideration of the Government of India. The balance related to projects, the construction estimates of which have been closed, and for which completion reports and schedules of works prescribed in Public Works Department Code, Volume II, chapter IX, paragraph 11, clauses II to IV, have not been submitted. The completion report and schedule of the Sukkur canal has since been sanctioned by the Government of India.

56. The irregularity under "Miscellaneous," "49. Irrigation" relates to the Eastern Nara project which is held objectionable, pending sanction to the revised estimate which has been submitted to the Secretary of State.

III.—FLOATING CHEQUES.

57. The following table exhibits the amounts of uncashed cheques at close of 1893–94 in comparison with 1892–93 :—

Province.	Buildings and Roads branch.		Irrigation branch.		Total.	
	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.	1892–93.
	RS.	RS.	RS.	RS.	RS.	RS.
Rajputana	13,806	5,982	23,925	10,907	37,731	16,889
Central India	51,353	23,026	..	..	51,353	23,026
Coorg	10,311	6,488	..	..	10,311	6,488
Baluchistan	..	1,21,445	..	..	..	1,21,445
Central Provinces	1,98,507	2,71,656	..	..	1,98,507	2,71,656
Upper Burma	3,32,900	2,25,159	6,180	17,110	3,39,080	2,42,269
Lower Burma	2,23,644	2,08,282	46,867	8,473	2,70,511	2,16,755
Assam	3,47,702	3,43,706	..	..	3,47,702	3,43,706
Bengal	1,03,780	94,506	2,56,989	1,86,540	3,60,769	2,81,046
North-Western Provinces and Oudh ..	2,96,009	2,96,343	85,073	1,08,456	3,81,082	4,04,799
Punjab	3,36,657	4,15,010	2,11,551	2,34,044	5,48,208	6,49,054
Madras	4,11,955	3,02,778	..	..	4,11,955	3,02,778
Bombay	1,26,147	1,65,218	71,623	1,62,440	1,97,770	3,27,658
Total ..	24,52,771	24,79,599	7,02,208	7,27,970	31,54,979	32,07,569

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

59. As compared with the previous year, there has been a decrease of Rs. 52,590 in the total amount of uncashed cheques. The decrease is chiefly due to the transfer of the suspense balances at the end of 1892–93 of Baluchistan to the Military Works Department as stated in paragraph 5 of this note. Other provinces where prominent reductions were made during the year were: Bombay (Rs. 1,29,888); Punjab (Rs. 1,00,846); and Central Provinces (Rs. 73,149). Increases occurred in Madras (Rs. 1,09,177), Upper Burma (Rs. 96,811), Bengal (Rs. 79,723), and Lower Burma (Rs. 53,756).

Resolution.—The Government of India observe that in many instances stock and materials at site were not verified during the year under review. The necessity for attention to the orders prescribing the periodical verification of such accounts should be impressed on all officers, both administrative and executive.

2. The special attention of Local Governments and Administrations is also invited to paragraphs 6, 7, 9, 10, 11, 12 (vi), 17, 25, 28, 30, 32, 33, 38, 42, 43, 45, 46, 47, 48, 49, 51, 52, and 53 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.

(Signed) W. S. S. BISSET, Lt.-Col., R.E.,
Secretary to the Govt. of India.

Office-note from the Examiner, Public Works Accounts, dated Madras, 18th June 1895, No. 2145 D./A.

With reference to your office-note No. 1962 C., dated 6th June 1895, I beg to report as follows on each of the items noticed by the Accountant-General, Public Works Department.

2. *Paragraph* 30—*Public Works Stores.*—Sanction limit has since been raised to Rs. 2,25,000 in G.O. No. 3260 W. of 19th December 1894, and the stock in hand at end of April 1895, latest accounts rendered is Rs. 2,12,838.

3. *Consulting Architect.*—Here also the sanction limit was temporarily raised to Rs. 89,500 in G.O. No. 1113 W., dated 4th May 1894, and the stock at end of March 1895 was Rs. 62,589, or Rs. 23,005 less than it stood at close of March 1894.

4. *Kistna Eastern.*—The stock in this division was nearly all transferred to the Kistna Northern division and at close of April 1895 stands at Rs. 12,126 against a sanction limit of Rs. 20,000.

The sanctioned limit of stock was raised in the Kistna Northern division from Rs. 73,000 to Rs. 93,000 in G.O. No. 1639 W., dated 2nd July 1894, and the stock at end of March 1895 is well within this sum, being valued at Rs. 82,697 and excluding land and kilns at Rs. 72,570.

5. *Paragraph* 32.—All since adjusted with the exception of the following.

6. *Kistna Eastern.*—One thousand eight hundred and eighty-two cubic feet of rough and small stone at site of constructing Taluk cutcherry at Gunavaram. The matter is still under reference.

7. *Ganjám.*—The materials at site of constructing road from Tekkali to Anantagiri still remains to be verified. The delay has been specially brought to the notice of the Superintending Engineer, I Circle.

8. In regard to the deficiency on two other works in the Ganjám division of Rs. 3,210, materials to the extent of Rs. 2,604 have been verified and the balance was sanctioned to be written off in G.O. No. 1974 W., dated 11th August 1894.

9. *Paragraphs* 38, 51 *and* 52.—The items still outstanding are noted in the accompanying statement. These are all being reported monthly in the Provincial objectionable item statement, and the orders passed are noted against each item.

10. *Paragraph* 53.—Outlay in excess of appropriations has been regularized under the orders of Government conveyed in the Provincial objectionable item statement for March 1894.

EXTRACT from the statement of objectionable items in the accounts of Executive Engineers remaining unremedied to end of March 1895, Madras.

Item number.	Circle, division and description of work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate.			Comparison with appropriation.			Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
			Amount of estimate.	Expenditure up to date.	Excess over estimate.	Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
	45. CIVIL WORKS—PROVINCIAL.		RS.	RS.	RS.							
	Excess over Estimate.											
	Ganjám.											
1	Constructing a new residence for the Collector at Chatrapur.	March 1894 ..	24,900	27,473	2,573	..	..	..	..	..		Further information called for in memo. No. 1395 C., dated 2nd April 1895, is awaited (*vide* G.O. No. 1232 W., dated 23rd May 1895).
	Vizagapatam.											
2	*Constructing a road from Potinghi to Korapett.*	*March 1892 ..*	*2,80,205*	*3,08,256*	*28,051*	..	..	..	..	..		Completion report is awaited (*vide* G.O. No. 1232 W., dated 23rd May 1895).
	35. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.											
	Want of Estimate.											
	Rushikulya.											
3	Suradá reservoir—boundary stones and pillars.	September 1893	..	500	500	..	..	..	..	..		The estimates should be submitted for the sanction of Government as soon as possible (*vide* G.O. No. 365 I., dated 25th April 1895; (*vide* Orders in G.O. No. 401 I., dated 11th May 1895).
	Excess over Estimate.											
	Rushikulya.										These are being reported every month to Government in the Provincial objectionable item statement.	
4	Excavation of Rushikulya canal ..	February 1892	7,00,000	7,20,251	20,251	..	..	..	..	..		
5	Catch drains, Mahánadi canal ..	September 1893	2,000	2,118	118	..	..	..	..	..		
6	Drop No. 1, Rushikulya canal ..	February 1894	3,850	3,939	89	..	..	..	..	..		
7	No. 27, Under-tunnel, Rushikulya canal.	March 1894 ..	2,250	2,394	144	..	..	..	..	..		
	42. MAJOR WORKS—WORKING EXPENSES.											
	Excess over Estimate.											
	Gódávari Eastern.											The sanction of Government to the excess should be applied for at an early date (*vide* G.O. No. 401 I., dated 11th May 1895).
8	Excavating side channel from Teki sluice to supply the Machada and Vakittippa channels.	March 1894 (supplemental).	1,370	2,300	930	..	..	..	..	..		
9	Diversion of Bank canal below the Muskapally lock.	Do. ..	10,600	11,945	1,345	..	..	..	..	..		

	43. MINOR WORKS AND NAVIGATION.											
	Excess over Estimate.											
	Gódávari Eastern.											
10	Raising the Gódávari river left embankment from Rajahmundry to Yanam.	September 1893	45,000	51,568	6,568	..	..	..	..	..		
	II. CIRCLE. IRRIGATION—IMPERIAL AND PROVINCIAL.											
	49. CAPITAL EXPENDITURE ON IRRIGATION WORKS NOT CHARGED TO REVENUE—IMPERIAL.										The last orders of Government are those in G.O. No. 413 I., dated 15th May 1895, on Provincial objectionable item statement for February 1895 and as follows:—	
	Want of Estimate.											
	Kistna Eastern.											
1	Widening Ellore canal	September 1893	..	4,132	..	..	..	..	..	..	"The estimate should be submitted for the sanction of Government without delay."	
	Kistna Western.											
2	Widening tow-path from 12″ to 18″ on the right bank of main canal from $\frac{4}{7}$ to 12th mile.	October 1893.	..	2,134	..	..	..	..	..	..	"The estimate should be sanctioned as soon as possible."	
	Excess over Estimate.											
	Kistna Eastern.											
3	*Excavating Madipally channel ..*	*March 1894..*	*6,330*	*6,380*	*50*	..	..	..	..	..		Irregularities on these items have been brought to notice in the Provincial objectionable item statement monthly.
4	*Experimental irrigation at Mettagunta.*	*October 1893.*	*4,400*	*4,639*	*239*	..	..	..	..	..		
5	Constructing lock establishment sheds at Nedumola.	February 1894.	1,530	1,744	214	..	..	..	..	..	"The sanction of Government to the excesses should be applied for as soon as possible."	
6	Raising banks of Ellore canal ..	December 1893	16,334	16,486	152	..	..	..	..	..		
7	Demarcating Masulipatam canal ..	February 1893.	605	656	51	..	..	..	..	..		
	Gudiváda transferred to Kistna Eastern.											
8	Rolled iron girder bridge across Polraz drain for Bantumilli-Gudiváda road at Madanapalle.	September 1893	7,400	8,161	761	..	..	..	..	..		
	Kistna Western.											
9	Compensation for land for improvements to Bank canal.	December 1892	2,050	2,584	534	..	..	..	..	..	"Sanction of Government to the excesses should be applied for as soon as possible."	
10	Compensation for land for excavating Portumarka channel, Bank canal.	December 1893	1,070	1,558	488	..	..	..	..	..		
11	Excavating Nallur channel, Bank canal.	October 1893.	1,400	1,866	466	..	..	..	..	..		

Extract from the statement of objectionable items in the accounts of Executive Engineers remaining unremedied to end of March 1895, Madras—*cont.*

Item number.	Circle, division and description of work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate.			Comparison with appropriation.			Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
			Amount of estimate.	Expenditure up date.	Excess over estimate.	Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
	49. CAPITAL EXPENDITURE ON IRRIGATION WORKS NOT CHARGED TO REVENUE—IMPERIAL—*cont.*		Rs.	Rs.	Rs.							
	Excess over Estimate—cont.											
	Nellore Division.											
12	Excavating and embanking Purni tank supply channel.	March 1894 ..	3,710	3,788	78	..	..	..	..	..	"Sanction of Government to the excesses should be applied for as soon as possible."	
13	Alúr channel compensation ..	Do. (supplemental).	342	739	397	..	..	..	..	..		
	42. MAJOR WORKS—WORKING EXPENSES.											
	Want of Estimate.											
	Kistna Eastern.											
14	Tools required for Kistna Eastern division.	December 1893	..	3,729	..	..	..	..	..	..	"The sanction of Government to outlay on these items should be applied for without delay."	
15	Constructing iron post for circular trap punt.	March 1893 ..	..	1,663	..	..	..	..	..	..		
16	Tools required for Kistna Eastern division.	Do. (supplemental).	..	4,412	..	..	..	..	..	..	"The sanction of Government to the excess should be applied for as soon as possible.	
	Amount sanctioned in G.O. No. 481 I., dated 1st June 1893.		..	2,530								
			Excess ..	1,882								
	43. MINOR WORKS AND NAVIGATION—PROVINCIAL.											
	Want of Estimate.											
	Kistna Western.											Irregularities on these items have been brought to notice in the Provincial objectionable item statement monthly.
17	Investigation of private tanks ..	January 1894.	..	11	..	..	..	..	..	..	"The cause of objection to this item should be removed as soon as possible.	
	Excess over Estimate.											
	Kistna Eastern.											
18	Raising and strengthening flood bank from east tank to Ilaprole tank-supply channel head-sluice.	October 1893.	830	938	108	..	..	..	..	..		
	Kistna Western.											
19	Repairing 4th and 5th mile of Kistna right embankment at site of breaches lately closed.	September 1893	1,860	2,376	516	..	..	..	..	..	"The excess should be sanctioned as soon as possible."	
20	Converting right bank of Bank canal at Penmudi into a river flood bank.	March 1892 (supplemental)	2,500	3,257	757	..	..	..	..	..		
	Kistna Northern transferred to Kistna Eastern.											
21	Special repairs to Vellatur west tank	June 1893 ..	1,390	2,291	901	..	..	..	..	..		
	Buckingham Canal.											
22	Repairs to flood's top-gates and locks to platforms and roadway at wharf and providing sweepers to Madras basin, southern sub-division.	March 1893 ..	5,120	5,666	546	..	..	..	..	..		
	BUILDINGS AND ROADS—PROVINCIAL.											The last orders of Government are those in G.O. No. 1143 W., dated 14th May 1895, in Provincial objectionable item statement for February 1895, viz.:—
	45. CIVIL WORKS—PROVINCIAL.											
	Want of Estimate.											
	Kistna Eastern and Western.											
23	Furniture required for Kistna Western Divisional office.	June 1893 ..	..	7	..	..	..	..	..	..	Irregularities brought to notice in the Provincial objectionable item statement monthly.	"The information required by the Examiner should be furnished without any further delay."
	Stock Manufacture.											
24	Manufacture of stone at Vadlamudi.	January 1894.	..	4,352	..	..	..	..	..	..		"There should be no further delay in taking steps for the removal of objection to this item."
	Excess over Estimate.											
25	Constructing Taluk cutcherry at Seetanapalli.	August 1891.	21,880	24,751	2,871	..	..	..	..	..		"The completion report should be expedited."
	III. AND IV. CIRCLES.											
	PROVINCIAL—45. CIVIL WORKS.											
	Excess over Estimate.											Orders of Government in Provincial objectionable item statement for February 1895.
	Bellary Division.											
1	Additions and improvements to the combined Superintending Engineer's and Executive Engineer's office, Bellary.	May 1893 ..	6,550	7,316	766	..	..	..	..	..		"Steps should be taken without any further delay to regularize this outlay."
2	Constructing compound wall to the sub-division office at Hospet.	March 1894.	670	1,170	500	..	..	..	..	..	All these items have been reported in the Provincial objectionable item statement for March 1895.	"The report called for in G.O. No. 2080 W., dated 21st August 1894, should be expedited."
	West Coast Division.											
3	Constructing Collector's office, Calicut.	July 1893 ..	1,94,615	2,05,504	10,889	..	..	..	..	..		"Completion reports are awaited."
4	Constructing four cells in the District Jail at Calicut.	October 1893.	9,280	9,826	546	..	..	..	..	..		

Extract from the statement of objectionable items in the accounts of Executive Engineers remaining unremedied to end of March 1895, Madras—*cont.*

Item number.	Circle, division and description of work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate.			Comparison with appropriation.			Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remerks by the Examiner.	Orders by Local Government or Administration.
			Amount of estimate.	Expenditure up to date.	Excess over estimate.	Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
	III. AND IV. CIRCLES—cont.		RS.	RS.	RS.							
	INCORPORATED LOCAL—45. CIVIL WORKS.											
	Want of Estimate.											Orders of Government in Provincial objectionable item statement for February 1895—
	Cuddapah Division.											
5	Gurramkonda-Galivedu road work } Repairs .. .. }	September 1892	.. ..	1,198 405	1,198 405	.. ..	.. ..	.. ..	.. ..	.. ..		"Steps should be taken without any further delay to regularize the outlay."
	43. MINOR WORKS AND NAVIGATION —PROVINCIAL.											
	Want of Estimate.											
	Cuddapah Division.											
6	Repairs to—											
	Dorai cheruvu	May 1893 ..	..	2,662	2,662	..	..	..	..	..		
	Dorai cheruvu sluice	September 1892	..	558	558	..	..	..	..	..		
	Dorai cheruvu	Do. ..	..	948	948	..	..	..	..	..		"The estimate should be sanctioned at an early date."
	Bellary Division.											
7	Closing breaches, repairing, &c., apron stones, Royacheruvu tank.	March 1893 ..	..	538	538	..	..	..	..	..		
8	Kamalápuram tank repairs ..	December 1893	..	1,316	1,316	..	..	..	..	..		
	Coimbatore Division.											
9	Improvements to Thadapalli channel.	March 1894 ..	..	291	291	..	..	..	..	..	All these items have been reported in the Provincial objectionable item statement for March 1895.	"The estimate should be sanctioned as soon as possible."
	Excess over Estimate.											
	Cuddapah Division.											
10	Improvements to Hastinapuram tank.	February 1894	6,300	6,823	523	..	..	..	..	..		
	Kurnool Division.											
11	Closing breaches and strengthening bund of Yeldurty tank No. 28 (work abandoned).	November 1892	7,610	8,709	1,099	..	..	..	..	..		"The sanction of Government to the excesses should be applied for without delay."
	Bellary Division.											
12	Improvements to Bella channel, ordinary.	August 1893.	11,106	12,967	1,861	..	..	..	..	..		
13	Improvements to Basavenna channel, ordinary.	March 1893.	4,644	10,006	5,362	..	..	..	..	..		
14	Gandiganair tank	October 1892.	4,010	5,961	1,951	..	..	..	..	..		
15	Chinnatambalam Karim Saib's tank —Repairing and strengthening bund and escape.	March 1892.	1,585	2,322	737	..	..	..	..	..		
16	Namidalla tank	March 1893.	3,350	4,079	729	..	..	..	..	..		
	VI. CIRCLE. IRRIGATION.											
	49. CAPITAL.											
	Excess over Estimate.											
	Periyár No. II (Madura Division).										These items are being reported monthly to Government through the Provincial O.I. statement. The orders of Government in February O.I. statement are as follows :—	
1	Excavation of main channel, XI Reach.	March 1894.	39,512	53,576	14,064	..	..	..	..	..	"The sanction of Government to the excess should be applied for as soon as possible."	
	EXCLUDED LOCAL FUNDS.											
	Want of Estimate.											
	Tinnevelly Division.											
2	Pier at Tuticorin	March 1894.	..	97,631	97,631	..	..	..	..	..	The estimate returned to the Superintending Engineer for revision with memo. No. 1645 C., dated 24th April 1895, is awaited.	

(Signed) I. S. SHERLOCK-HUBBARD,
Examiner, Public Works Accounts.

ORDER—dated 12th July 1895, No. 1714 W., Public Works.

Communicated to officers concerned for information.

2. With reference to the verification of "stock" in the Public Works Stores division referred to in paragraph 29 of the Accountant-General's note embodied in the Government of India resolution recorded above, the attention of the Superintending Engineer, V Circle, is drawn to paragraph 2 of G.O. No. 1444 W., dated 15th June 1895, in which he was directed to take steps to reduce the surplus stores.

3. The sum of Rs. 440 noticed in paragraph 31, item (iii), of the Accountant-General's note has already been adjusted (*vide* G.O. No. 2342 W., dated 17th September 1894).

4. The verification of the materials at site referred to in paragraphs 6 and 7 of the Examiner's office-note quoted above should receive early attention. The Superintending Engineer, I Circle, will explain the delay in verifying the materials at the site of the road from Tekkali to Anantagiri in the Ganjám division.

5. Officers concerned will take early steps for the removal of the objections against the items brought forward in the annexed statement.

(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, No. I Periyár Division.
„ the Examiner, Public Works Accounts.

Exd. T. K. Narayana Aiyangar.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated July, 12th.

Read. *Encl.*

G.O., 12th July 1895, No. 1714 W.

JULY.

Suspense balances

Government of India resolution on statements of —, Objectionable outlay and Floating cheques at the end of official year 1893-94, with the Examiner's office-note thereon, communicated to officers concerned, with remarks.

EXAMINER
No. 7 JUN 1895
ACCOUNTS.

No. 42 A. G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, dated the 1st May 1895.

BUILDINGS AND ROADS AND IRRIGATION BRANCHES.

Suspense balances, objectionable outlay, and floating cheques at the end of the official year 1893-94.

Read the following :—

Note by R. G. Macdonald, Esq., Accountant General, Public Works Department, No. 250 G., dated 11th March 1895.

I.—SUSPENSE BALANCES.

The following statement shows the suspense balances outstanding at the close of 1893-94, arranged by Provinces and major heads of account. Besides these figures this review takes cognizance 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.	
		Purchases.	Sales.	Stock.	London invoices.		London stores.	Miscellaneous Advances.	Deposits.	Takavi Advances.
		Cr.	Dr.	Dr.	Dr.	Cr.	Dr.	Dr.	Cr.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana—										
43.—Minor Works and Navigation	Imperial	...	...	1,888	...	...	...	767	2,830	...
Central India—										
45.—Civil Works	Imperial	...	...	13,826	...	...	...	270	72,164	...
Coorg—										
45.—Civil Works	Imperial	...	...	7,676	...	117	...	3,822	515	...
Port Blair—										
45.—Civil Works	Imperial	...	...	...	...	...	...	120	...	...
Hyderabad—										
45.—Civil Works	Imperial	...	...	...	...	...	...	...	1,042	...
Central Provinces—										
45.—Civil Works	Provincial	169	261	63,412	...	...	...	2,858	58,611	...
Upper Burma—										
43.—Minor Works and Navigation	Imperial	...	...	...	...	...	...	2,538	115	...
45.—Civil Works	Do.	437	3	82,162	...	...	—1,986	47,704	35,740	...
Lower Burma—										
43.—Minor Works and Navigation	Provincial	136	...	9,128	...	...	...	1,543	8,680	...
45.—Civil Works	Do.	32	6,486	4,45,893	...	530	6	8,589	96,914	...
Assam—										
45.—Civil Works	Imperial	...	...	4,136	...	...	...	465	...	...
Ditto	Provincial	21	11	36,460	...	...	...	7,309	40,750	...
Bengal—										
43.—Minor Works and Navigation	Provincial	2,907	626	1,49,125	7,340	...	—145	11,403	1,42,464	Dr. 30,089
49.—Irrigation	Imperial	1,103	26	2,46,631	...	4,179	32,958	1,318		
45.—Civil Works	Do.	...	...	102	...	...	...	...	...	...
Ditto	Provincial	5,871	27,698	2,76,896	1,894	...	8,960	17,026	43,184	...
North-Western Provinces and Oudh—										
35.—Construction of Protective Irrigation Works.	Imperial	...	...	19,925	...	...	...	4	21,383	...
43.—Minor Works and Navigation	Provincial	...	315	8,680	...	...	...	191		
49.—Irrigation	Imperial	378	10	5,04,899	...	...	...	19,704		
45.—Civil Works	Provincial	639	3,925	5,95,078	...	...	9,229	73,146	1,54,156	...
Punjab—										
35.—Construction of Protective Irrigation Works	Imperial	72	1	7,825	...	...	...	30	2,71,533	Cr. 28,628
43.—Minor Works and Navigation	Do.	...	...	3,773	...	...	...	5		
43.—Minor Works and Navigation	Provincial	...	...	...	...	...	...	...		
49.—Irrigation	Imperial	4,314	...	8,93,927	...	2,359	35,905	7,376		
45.—Civil Works	Do.	23	...	18,643	...	...	223	509	...	...
Ditto	Provincial	2,248	247	1,56,866	...	8,413	3,222	11,860	1,74,651	...
Madras—										
45.—Civil Works	Provincial	5,626	435	5,61,379	890	...	4	13,957	50,978	...
49.—Irrigation	Imperial	...	...	9,838(a)	...	...	807	...	...	...
Bombay—										
43.—Minor Works and Navigation	Imperial	...	...	472	...	...	84	2,724	...	...
49.—Irrigation	Do.	...	...	...	...	...	91	18,099	...	...
45.—Civil Works	Provincial	...	...	4,364	...	...	50,450	5,083	1,00,843	...
Ditto	Imperial	...	...	...	...	58	...	...	4,16,617	...
	1893-94	23,976	40,043	41,13,003	10,124	15,747	1,67,813	2,40,661(b)	16,93,200(c)	Dr. 1,461
	1892-93	Cr. 42,145	Dr. 57,713	Dr. 41,97,241	Cr. 5,623	Cr. 25,434	Dr. 92,266	Dr. 2,73,716	Cr. 17,93,037	Dr. 1,36,174

(a) Represents balance at debit of Workshop Manufacture account.
(b) Excludes Rs. — 10,545 passed through the auxiliary accounts of this office.
(c) Ditto — 996 ditto ditto ditto.

2. The balances are reported to have been audited by Examiners in the prescribed manner (*vide* Public Works Department Code, 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—

COORG.

3. *Materials at site.*—As compared with 1892-93, there has been a considerable increase* in the closing balance held under this head. About half of the increase is due to the Mercara Water-supply project being in progress, and the balance to the metalling of the several roads in the province. The materials were verified and no differences reported.

	Rs.
* 1892-93	25,999
1893-94	62,441
Increase	36,442

4. *Balances in Works' accounts.*—At the close of 1893-94 the balance due from contractors stood at Rs. 1,312 only, against Rs. 4,210 at end of 1892-93. Considerable progress was made during the year in recovering old outstandings. All items considered irrecoverable have been duly brought to the notice of the Local Administration.

BALUCHISTAN.

5. All the suspense balances remaining at the end of 1892-93 were transferred during the official year under review to the books of the Examiner of Accounts, Military Works; there were, therefore, no balances at end of the year.

CENTRAL PROVINCES.

6. *Stock.*—The sanctioned limit of reserve stock in the Eastern Division was exceeded by Rs. 12,887.† This irregularity has existed since August 1891, and has been regularly reported to the Chief Commissioner. The excess has, it is reported, since been reduced to Rs. 9,049.

	Rs.
† Sanctioned limit	8,500
Balance	21,387
Excess	12,887

7. Of the total surplus stores (Rs. 6,324), articles to the value of Rs. 4,945 were included in the list of surplus stores available for transfer on 31st March 1894. No orders were passed by the Local Administration regarding the disposal of the balance.

8. In adjusting the loss on stock during the year, a sum of Rs. 483 was debited to "Miscellaneous Advances," pending orders of the Local Administration on the explanation of the sub-divisional officer.

9. *Materials at site.*—Out of the total value of Rs. 31,734, materials to the extent of Rs. 24,822 were duly counted, the balance (Rs. 6,912) could not be verified for want of detailed accounts, which have not been received from the sub-divisional officer, Narsinghpur, since November 1893. The Executive Engineer, Hoshangabad Division, reports that the sub-divisional officer was repeatedly called upon for the information.

10. *Miscellaneous Advances.*—The balance under this head included the following exceptional items:—

	Rs.
(*i*) Work done by the Eastern Division in excess of contributions	811
(*ii*) Charges for making coffins	269
(*iii*) Stock found deficient in the Betul Sub-Division	483
(*iv*) Demurrage charges on stones	100

Item (*i*) being in contravention of paragraph 81, Chapter IX, Public Works Department Code, Volume I (seventh edition), was reported to the Local Administration. Item (*ii*).—The Local Administration had arranged for the settlement of Rs. 143 with the Deputy Commissioner of the Jubbulpore Division, and the balance was under investigation. Item (*iii*).—The sub-divisional officer concerned was called upon to explain the cause of the deficiency. The matter was under the consideration of the Chief Commissioner

when the annual accounts were under preparation. Item (*iv*) is said to be recoverable from the Sub-Divisional Officer, Betul.

11. *Deposits.*—The balance under this head includes certain items due to contractors on closed accounts. If the sums are unclaimed for over three years, they should be credited to Revenue, in accordance with paragraph 204, Chapter II, Public Works Department Code, Volume II.

UPPER BURMA.

12. *Materials at site.*—The balance at close of 1893-94 amounted to Rs. 3,15,651, against Rs. 1,68,457 at end of 1892-93. The materials were reported to have been verified and found correct, with the following exceptions:—

(*i*) In the Chindwin Division, materials, priced at Rs. 1,248, were not counted. The reason was not stated by the Executive Engineer.

(*ii*) In the Katha Division only a partial verification was made.

(*iii*) In the Southern Shan States Division the materials originally collected for the construction of permanent barracks at Taunggyi have been reported as available for transfer; the work having been stopped and the estimate cancelled. It is not known whether count was taken of these materials.

(*iv*) In the Southern Chin Hills Division, materials, valued at Rs. 1,13,877, were counted; slight discrepancies were noticed and reported to the Superintending Engineer.

(*v*) In the Northern Chin Hills Division, materials at site of two works were not verified till July 1894.

(*vi*) In the Meiktila Division, Rs. 10,252, shown as materials at site of two works under construction at Meiktila, represented merely the cost of carriage from Toungoo of materials of dismantled barracks. This should have been charged off finally to works concerned, under paragraph 134, Chapter II, Public Works Department Code, Volume II.

LOWER BURMA.

13. *Stock.*—In some of the divisions and sub-divisions no count was taken during the year. This has however been done in the current year.

14. *Materials at site.*—In the Rangoon Civil Division, out of a total balance of Rs. 70,771, materials to the extent of Rs. 7,096 only were verified. The bulk of the materials is reported to have been used on works. In the Rangoon Construction Division the verification of materials was not completed till May 1894.

ASSAM.

15. *Stock.*—Stock was duly counted and certified to in all the divisions, except in the No. II Division of the Nichuguard-Manipur road.

16. *Materials at site.*—The materials were verified in all the divisions, except in the division mentioned in the preceding paragraph. The Executive Engineer was directed to verify both stock and materials at site as early as possible.

BENGAL.

17. *Stock.*—The ordinary reserve stock was in excess of the sanctioned limit in the following divisions:—

	Sanctioned limit.	Balance.	Excess.
	Rs.	Rs.	Rs.
1st Calcutta Division	1,80,000	2,21,729	41,729
Calcutta Workshops	30,000	73,009	43,009
Examiner's Auxiliary Accounts	...	2,677	2,677

The excesses over reserve stock limits in these divisions were reported in paragraph 17 of the report for 1892-93. As regards the 1st Calcutta Division it is reported that the Local Government has issued orders to sell 30 lakhs of bricks to the lessees of the Acra Factory; so the balance will be largely reduced during the current year.

18. The excess in the Calcutta Workshops is due to cost of English stores received for general purposes, and to the transfer of surplus stores from other divisions. Measures are being taken by the Government of Bengal to reduce the balance of surplus stores by sale or transfer to other departments requiring them.

19. The balance in the Examiner's Auxiliary Accounts represented the value of stores remaining in charge of the District Engineer, Noakhali, which, it is reported, are being utilised on district works.

20. *Sales.*—Of the balance of Rs. 27,698 under 45—Civil Works, Provincial, Rs. 13,876 represent the value of stores made over on abolition of Public Works Divisions to the District Boards, which they were unable to pay for at once in cash. It is reported that the materials are being utilised on works under construction as occasion arises, and their values paid into treasury to the credit of Public Works Department.

21. *Miscellaneous Advances.*—The balance held under this head in the Irrigation accounts included a sum of Rs. 4,717, on account of expenditure incurred by civil officers, but not accounted for during the year. This item is under adjustment in the accounts of 1894-95.

22. The balance under 45—Civil Works, Provincial, included an item of Rs. 420, being the unrecovered portion of the value of crockery, cutlery, etc., supplied to the Imperial Secretariat. In paragraph 21 of the previous year's note the amount reported to be outstanding was Rs. 561.

North-Western Provinces and Oudh.

23. *Stock.*—Of the total balance in the Buildings and Roads branch at end of 1893-94, Rs. 5,46,833 represent the value of special, including surplus, stock of the Roorkee Workshops. This stock is being gradually cleared under the orders of the Local Government.

[illegible] of the Press and Book Depôt of the Thomason College at Roorkee and of the other divisions was taken during the year. The result of the stock verification of the Roorkee Workshops will, it is said, be reported upon by the account inspecting officer at the next inspection.

24. *Miscellaneous Advances.*—In the Irrigation branch the principal items comprising the balance under this head were—

	Rs.
(*i*) Advance to Public Works Department Secretariat and Superintending Engineers	3,113
(*ii*) Removal of plantation, felling, and cutting trees, etc.	10,345
(*iii*) Construction of guls for zemindars	2,046
(*iv*) Expenditure incurred on certain contribution works	665
(*v*) Compensation for land	461

Item (*i*) was reported to be current and in course of adjustment; as regards item (*ii*) it may be mentioned that the irregular practice of debiting "Miscellaneous Advances" with such charges was objected to by the Deputy Auditor General at the time of his last inspection of the Examiner's office. I accordingly instructed the Examiner not to pass such transactions through this head, and the result is that the Government of the North-Western Provinces and Oudh has lately issued orders to discontinue this practice and to treat such charges in future as refunds of revenue. Item (*iii*).—The Collectors of districts have been addressed by Executive Engineers concerned in view to the recovery of the amounts. Item (*iv*).—Out of the total amount (Rs. 665), Rs. 354 were adjusted in accounts for June 1894, and the balance was expected to be adjusted in those for July 1894. Item (*v*) was charged to "Miscellaneous Advances," pending further information from the Civil Department.

25. The balance under 45—Civil Works, Provincial, included two exceptional items, *viz.*, Rs. 15,318 and Rs. 34,434. The former represented advances

of salaries and travelling allowances to the Sanitary Engineer, Municipal Waterworks, which, it is said, will be recovered in the current year from the municipalities concerned; Rs. 8,550 of this has been recovered during 1894-95. The latter represents expenditure incurred on works at Naini Tal in excess of contributions. This irregularity has been outstanding for a considerable time, and was noticed in paragraphs 27 and 49 of the previous year's note.

Punjab.

26. *Stock.*—In the Irrigation branch the sanctioned limit of reserve stock was exceeded in the Ludhiana Division, Sirhind Canal, and the 4th Division, Chenab Canal, by Rs. 10,548 and Rs. 46,154, respectively; and in the Buildings and Roads branch it was temporarily exceeded in the Dera Ghazi Khan Division owing to the manufacture of bricks ordered for special works. The irregularities in the Irrigation branch were brought to the notice of the Local Government.

27. *Miscellaneous Advances.*—In the Irrigation branch the only exceptional items included in the balance were—

	Rs.
(*i*) Private jobs in workshops	90
(*ii*) Expenditure incurred in excess of contributions on Patiala City Defence Works	3,780

In both cases it was irregular to incur expenditure without a deposit of funds, *vide* Public Works Department Code, Volume II, Chapter I, paragraphs 137 and 173, and Volume I, Chapter IX, paragraph 81. These amounts have since been recovered.

28. The exceptional items included in the balance of the Buildings and Roads branch, which deserve special notice, were—

	Rs.
(*i*) Value of tools, etc., supplied to Amballa Jail	1,791
(*ii*) Payments made in England on account of stores, etc., for Simla Water-works	2,885
(*iii*) Special repairs to Kalka Water-supply	517
(*iv*) Expenditure on Jubilee Museum	222

Item (*i*).—The Jail authorities refused to accept the debit, and suggested reduction in amount and payment by instalments extending over several years. The matter has been referred to the Local Government for orders. Item (*ii*).—This was held in "Miscellaneous Advances" pending provision of funds by the Simla Municipality. Item (*iii*).—This item has been outstanding since June 1893 and has been reported from time to time to the Local Government. Item (*iv*) represented outlay incurred in excess of contributions received from the Lahore Municipality.

Madras.

29. *Stock.*—Stock was verified during the year in all divisions except in the Public Works Stores Division. In the Presidency Stores Division the stock rates had not been adjusted, nor had half-yearly balances been agreed for three years. The matter was brought to the notice of the Local Government.

30. The sanctioned limit for reserve stock was considerably exceeded in the under-noted divisions:—

	Sanctioned limit. Rs.	Balance at end of 1893-94. Rs.	Excess. Rs.
Public Works Stores	1,50,000	2,13,650	63,650
Consulting Architect	52,500	85,594	33,094
Kistna, Eastern	73,000	88,916	15,916

The limit for the whole Presidency was however exceeded by Rs. 55,688 only. In the Public Works Stores Division the excess is said to be due to the

inclusion of surplus and obsolete stores, but a verification of the balance is necessary to clearly establish this; the surplus stores are being disposed of under orders issued by the Local Government, but the progress in the matter is very slow. In the Consulting Architect's Division the excess is ascribed to the materials collected for the Women and Children's Hospital having been brought on to stock, the work having been abandoned; the limit in this division has been temporarily raised to Rs. 89,500 by the Madras Government. In the Kistna Eastern Division the balance included Rs. 14,971 held at the debit of sub-head "Land and Kilns."

31. *Miscellaneous Advances.*—The exceptional items included in the balance under the head are—

	Rs.
(i) Public Works Workshops petty jobs	1,396
(ii) Moiety of cost of powder magazine for Nilgiri volunteers	379
(iii) Renewing roof of volunteer armoury at Tellicherry	440
(iv) Balance of over-payment to contractor, recoverable from overseer Abdul Latif	133

Item (*i*) consists of 88 separate items—delay in adjustment has been regularly reported to Local Government. Item (*ii*) is being recovered in instalments in four years. Item (*iii*) has been referred to Government of India. Item (*iv*) is being recovered by instalment of quarter salary.

32 *Materials at Site.*—On seven works materials do not appear to have been completely verified, and in the Ganjam Division a deficiency of Rs. 3,210 was reported in the verification of materials. The matter is under investigation.

Bombay.

33. *Stock.*—The book value of surplus stores at close of 1893-94 amounted to Rs. 37,134* against Rs. 36,428 at the end of the previous year; no steps appear to have been taken with regard to the disposal of these surplus stores. This point was noticed in paragraph 38 of the review for 1892-93 and in paragraph 23 of that for 1891-92.

	Rs.
* Irrigation	5,918
Buildings and Roads	31,216
Total	37,134

34. *Deposits.*—The balance under 45—Civil Works, Provincial, at end of the year amounted to Rs. 4,16,617, against Rs. 2,66,227 at end of 1892-93. The increase is due to larger contributions received during the year for works to be executed by the Public Works Department.

35. *Balance in Works' accounts.*—The balance due by contractors included a sum of Rs. 16,388 on account of the unadjusted balance of an advance made to the Southern Mahratta Railway for the execution of work.

II.—Objectionable outlay.

36. 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.	No. of items or the class of irregularity.
		3	Rs.	3	4 Rs.	3	4 Rs.	3	4 Rs.	4
Coorg—										
45.—Civil Works	Imperial	...	...	...	...	...	...	5	4,726	...
Ditto	Incorporated Local	...	...	...	...	...	...	1	1,400	...
		...	...	...	...	...	...	6	6,126	...
Baluchistan—										
45.—Civil Works (including special revenues)	Imperial	2	9,890	8	15,390	...	...	...	...	19
Central Provinces—										
45.—Civil Works	Provincial	...	...	6	6,306	2	2,446	7	5,683	6
Ditto	Incorporated Local	1	756	1	1,077	1	756	...	...	...
		1	756	7	7,383	3	3,202	7	5,683	6
Upper Burma—										
43.—Minor Works and Navigation	Imperial	1	888	3	61,744	2	1,596	1	805	1
45.—Civil Works	Ditto	9	26,237	18	33,776	6	8,650	18	36,436	1
		10	27,125	21	95,520	8	10,246	19	37,241	2
Lower Burma—										
43.—Minor Works and Navigation	Provincial	...	...	...	...	...	...	1	1,215	...
45.—Civil Works	Ditto	2	1,341	6	26,174	2	1,655	15	24,158	1
Ditto	Incorporated Local	1	925	...	...	4	4,881	2	5,632	...
		3	2,266	6	26,174	6	6,536	18	31,005	1
Assam—										
45.—Civil Works	Imperial	...	...	1	2,36,785	...	...	...	...	...
Ditto	Provincial	1	1,138	20	18,073	1	1,138	11	26,776	...
Ditto	Incorporated Local	18	23,854	18	43,972	19	25,820	4	18,478	...
		19	24,992	39	2,98,830	20	26,958	15	45,254	...
Bengal—										
42.—Major Works—										
Working expenses	Provincial	...	...	16	48,672	...	...	...	46,979	...
43.—Minor Works and Navigation	Ditto	6	3,453	5	3,979	2	1,152	...	52,054	1
49.—Irrigation, Capital Expenditure	Imperial	...	...	7	9,323	1	582	3	2,963	3
45.—Civil Works	Provincial	...	...	3	3,938	...	...	1	565	...
		6	3,453	31	65,912	3	1,734	...	1,02,561	4
North-Western Provinces and Oudh—										
35.—Protective Irrigation Works	Imperial	...	...	...	...	...	...	...	6,594	1
42.—Major Works—										
Working expenses	Provincial	2	1,385	2	2,991	...	...	...	69,025	1
43.—Minor Works and Navigation	Ditto	...	...	1	3,560	...	...	...	...	1
49.—Irrigation, Capital Expenditure	Imperial	1	5,771	3	701	...	...	...	...	1
45.—Civil Works	Ditto	3	1,360	16	1,667	6	3,033	15	2,706	...
Ditto	Provincial	35	27,919	116	82,285	42	45,657	121	50,110	1
Ditto	Incorporated Local	19	19,893	44	8,571	23	17,463	48	23,002	...
		60	56,328	182	99,775	71	66,153	...	1,51,437	5
Punjab—										
42.—Major Works—										
Working expenses	Imperial	...	...	1	100	...	...	9	31,443	...
43.—Minor Works and Navigation	Ditto	...	...	...	...	1	7,554	3	2,530	...
49.—Irrigation—										
Capital Expenditure	Ditto	16	21,203	32	35,458	...	...	7	67,817	2
45.—Civil Works	Ditto	2	47,549	1	497	1	28,714	3	2,252	...
Ditto	Provincial	4	3,939	10	22,929	5	3,103	18	20,763	...
Ditto	Incorporated Local	2	23,326	...	...	...	...	...	...	...
		24	96,017	44	58,984	7	39,371	40	1,24,805	2
Madras—										
35.—Construction of Protective Irrigation Works	Imperial	8	1,594	18	3,03,104	1	598	7	18,482	...
42.—Major Works—										
Working expenses	Ditto	14	27,937	13	18,648	...	...	13	32,988	...
43.—Minor Works and Navigation	Incorporated Local	...	...	1	52	...	...	...	...	...
Ditto ditto	Provincial	24	29,188	32	36,277	3	6,147	26	33,430	...
49.—Irrigation, Capital Expenditure	Imperial	20	36,876	74	14,66,548	4	4,391	17	66,050	...
45.—Civil Works	Ditto	...	...	...	...	...	...	1	702	...
Ditto	Provincial	10	21,255	20	66,872	1	5,894	22	41,634	...
Ditto	Incorporated Local	2	1,603	...	...	...	...	1	6,848	...
		78	1,18,453	158	18,85,501	9	17,030	87	2,00,184	...
Carried over	...	203	3,39,280	496	25,53,469	127	1,71,230	...	7,04,296	39

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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.	No. of items or the class of irregularity.
			Rs.		Rs.		Rs.		Rs.	
Brought forward .	.....	203	3,39,280	496	25,53,469	127	1,71,230	...	7,04,296	39
Bombay—										
35.—Construction of Protective Irrigation Works . .	Imperial . .	2	1,584	...	...	...	...	2	6,741	...
42.—Major Works—										
Working expenses . .	Ditto . . .	...	...	...	...	...	...	...	...	1
43.—Minor Works and Navigation	Ditto . . .	1	237	2	1,97,403	3	7,570	1	849	3
49.—Irrigation, Capital Expenditure	Ditto . . .	1	3	1	263	...	...	...	...	2
45.—Civil Works	Provincial . .	8	3,479	2	1,627	9	1,363	7	4,242	1
Ditto	Incorporated Local	...	...	...	...	...	...	2	814	...
		12	5,303	5	1,99,293	12	8,933	12	12,646	7
Grand Total .	.....	215	3,44,583	501	27,52,762	139	1,80,163	(a)	7,16,942	46

ABSTRACT.

35.—Protective Irrigation Works .	Imperial . .	10	3,178	18	3,03,104	1	598	...	31,817	1
42.—Major Works, Working expenses	Ditto . .	14	27,937	14	18,748	...	...	22	64,431	1
Ditto ditto .	Provincial . .	2	1,385	18	51,663	...	...	...	1,16,004	1
43.—Minor Works and Navigation	Imperial . .	2	1,125	5	2,59,147	6	16,720	5	4,184	4
Ditto ditto .	Provincial . .	30	32,641	38	43,816	5	7,299	27	86,749	2
Ditto ditto .	Incorporated Local	...	...	1	52	...	...	...	...	...
49.—Irrigation, Capital Expenditure	Imperial . .	38	63,853	117	15,12,293	5	4,973	27	1,36,830	8
45.—Civil Works	Ditto . . .	16	85,036	44	2,88,115	13	40,397	42	46,822	20
Ditto	Provincial . .	60	59,071	183	2,22,204	62	61,256	202	1,73,931	9
Ditto	Incorporated Local	43	70,357	63	53,620	47	48,920	58	56,174	...
		215	2,44,583	501	27,52,762	139	1,80,163	(a)	7,16,942	46

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

37. The following are the Provinces in which the irregularities were considerable :—

	No. of works.	Outlay.
		Rs.
No estimate.		
Madras	78	1,18,453
Punjab	24	96,017
North-Western Provinces and Oudh . . .	60	56,328
	162	
Excess over estimate.		
Madras	158	18,85,501
Assam	39	2,98,830
Bombay	5	1,99,293
North-Western Provinces and Oudh . . .	182	99,775
Upper Burma	21	95,520
	405	
No appropriations.		
North-Western Provinces and Oudh . . .	71	66,153
Punjab	7	39,371
	78	
Excess over appropriations.		
Madras	87	2,00,184
North-Western Provinces and Oudh . . .	...(a)	1,51,437
Punjab	40	1,24,805
Bengal	...(a)	1,02,561
Assam	15	45,254
	142	
	787	

(a) Number not stated.

38. Out of a total of 787 works detailed in the preceding paragraph against which irregularities were outstanding, Madras and the North-Western Provinces and Oudh are responsible for 323 and 313, respectively. In the class of irregularities—"Excess over appropriations," the number of works is not given against the North-Western Provinces and Oudh, otherwise its share would have been greater. In Madras Rs. 18,85,501 were allowed to be spent on 158 works in excess of sanctioned estimates. This is further commented on in paragraph 51.

The objectionable items in Bombay under "Miscellaneous" referred chiefly to capital expenditure of certain Minor Irrigation projects, the construction estimates of which have been closed, but for which completion reports and schedules of works had not been submitted as prescribed in Public Works Department Code, Volume II, Chapter IX, paragraph 11, Clauses II to IV, and to expenditure on certain sanctioned projects for which revised estimates were necessary. In the North-Western Provinces and Oudh the irregularities under "Miscellaneous" were on account of Major Irrigation projects, the construction estimates of which have been closed, but for which the procedure laid down in paragraph 35, Chapter V, Public Works Department Code, Volume II, had not been carried out. These irregularities have been commented upon fully further on.

39. The principal irregularities in each Province are noted below :—

40. *Baluchistan.*—The irregularities under "Miscellaneous" consisted to a large extent of the purchases direct from firms in England instead of through the agency of the India Office as required by paragraph 92, Chapter II, Public Works Department Code, Volume II, of wall-paper and furniture for the Quetta Residency. A revised estimate, amounting to Rs. 1,19,200, for the New Residency, including the cost of furniture, has since been sanctioned by the Government of India in Public Department letter No. 33B., dated 2nd February 1895.

41. *Central Provinces.*—The items held objectionable under "Miscellaneous" represent irregularities commented upon in paragraphs 6 and 10 of this report.

42. *Upper Burma.*—The chief items of objectionable outlay under "Excess over estimate" were—

	Rs.
43.—Minor Works and Navigation—	
(*i*) Restoring Nyaungyan-Minhla tank . .	38,995
(*ii*) Improving South Irrigation Channel, Meiktila lake	12,974
45.—Civil Works, Imperial—	
(*iii*) Constructing a cart track from Mawteik to Banmauk	16,593

Item (*i*) was reported last to the Government of India in Accountant General's Public Works Department letter No. 30 I., dated the 28th June 1894. The revised estimate for the project has been received and is under the consideration of the Government of India.

Item (*ii*) was reported last to the Government of India in Accountant General's letter No. 42 I., dated the 30th October 1894. The completion report for this work has since been sanctioned by the Government of India for Rs. 31,517 (works outlay).

Item (*iii*) has been outstanding from January 1894. It was reported to the Government of India in Accountant General's letter No. 1103G., dated the 20th September last, when the Chief Commissioner was asked to regularise matters at an early date.

43. Under 45—Civil Works, Imperial, the amount spent without estimate included an item of Rs. 7,641 on account of manufacture of bricks in the Chin Hills Division. This irregularity has been outstanding since March 1894 and has been specially reported to Government of India (*vide* Accountant General, Public Works Department letter No. 1103 G., dated 20th September 1894).

44. *Assam.*—Out of Rs. 2,98,830 held irregular under "Excess over estimate," Rs. 2,36,785 pertain to Imperial Civil Works. This sum represents the

excess over the sanctioned estimate for the Mao-Thana section of the Nichuguard-Manipur road. A revised estimate for the entire project, amounting to Rs. 33,27,280, has since been sanctioned by the Secretary of State in Despatch No. 55 P. W., dated the 8th November 1894.

45. *Bengal.*—The chief items of objectionable outlay were—

	Rs.
Excess over Estimate.	
42.—Major Works, Working Expenses (Provincial)—	
Tools and Plant, 1893-94 (Aquapada-Jajpur Division)	13,591

This irregularity had not been remedied at end of December 1894.

	Rs.
Excess over Appropriations.	
42.—Major Works, Working Expenses, Provincial—	
Fixing Sone-type shutters to Baitarni Weir . .	6,830
Tools and Plant, 1893-94	13,591
43.—Minor Works and Navigation, Provincial—	
River training works (Nadia rivers) . . .	10,255

46. *North-Western Provinces and Oudh.*—The principal items were—

	Outstanding from	Amount.
		Rs.
No Estimate.		
49.—Irrigation, Imperial—		
(*i*) Construction of regulators, mile 31, Agra Canal		5,771
45.—Civil Works, Provincial—		
(*ii*) Constructing Joint Magistrate's bungalow at Bareilly	January 1894 .	5,344
(*iii*) Constructing Joint Magistrate's bungalow at Budaon	November 1893 .	5,357
45.—Civil Works, Incorporated Local—		
(*iv*) Constructing a feeder road from Sairwans to Hissar	March 1893 .	8,553

The first two items have since been remedied.

Item (*iii*) still remains unadjusted.

Item (*iv*) was not remedied till the 13th December last; it was reported separately to the Government of India in October 1894.

	Outstanding from	Amount.
		Rs.
Excess over estimate.		
45.—Civil Works, Provincial—		
New Kutchery at Naini Tal.	June 1893 .	25,851
Land compensation and road diversion, Thomason Hospital, Agra	December 1893 .	13,835

These items have since been regularised.

No appropriation.		
45.—Civil Works, Provincial—		
New reserve Police lines at Meerut .	February 1894 .	10,958
Land compensation, etc., Thomason Hospital, Agra . . .	December 1893 .	20,902

	Rs.
Excess over appropriation.	
42.—Major Works, Working Expenses, Provincial . . .	69,025

The irregular expenditure under this head represents the excess over the total grant.

47. The irregularities under "Miscellaneous" are chiefly on account of the outlay incurred on open canal capital of Irrigation works, the construction estimates of which have been closed, but for which the completion reports, schedules of works, etc., prescribed in Public Works Department Code, Volume II, Chapter V, paragraph 35, and Chapter IX, paragraph 11, have not been submitted to the Government of India. This irregularity was reported in paragraph 47 of the previous year's review and in paragraph 32 of that for 1891-92. The only progress made towards removing these objections is that the completion report of the Lower Ganges Canal has been submitted to the Government of India.

48. In the Buildings and Roads branch the irregularities under "Miscellaneous" refer mainly to the outlay incurred in excess of contributions on sewage works and house connections at Naini Tal,—*vide* also paragraph 25 of this note. This irregularity was specially reported to the Government of India in Accountant General's letter No. 1155G., dated 3rd October 1894.

49. *Punjab.*—Out of the total amount of Rs. 1,24,805 outstanding under "Excess over appropriations," Rs. 1,01,790 pertained to the Irrigation branch only. A number of irregularities relating to that branch have since been remedied.

50. In the Buildings and Roads branch the chief items of expenditure incurred without estimate and in excess of estimate were—

	Rs.
No Estimate.	
45.—Civil Works, Imperial—	
(*i*) Works in connection with "Snowdon" . . .	18,835
(*ii*) Outlay on certain works at Kurrum incurred through the agency of the Civil Department and transferred to the Public Works Department for adjustment . .	28,714
45.—Civil Works, Local—	
(*iii*) Sarsuti Canal, Karnal District	20,951
Excess over Estimate.	
45.—Civil Works, Provincial—	
(*iv*) Jubilee Museum, Lahore	16,946

Items (*i*) and (*iii*) have since been remedied.

Item (*ii*)—This irregularity was specially reported to the Government of India in September 1894. Of the total of Rs. 28,714 the expenditure of Rs. 11,166 incurred to end of 1892-93 has since been sanctioned by the Government of India in Public Works Department letter No. 38 M., dated 8th February 1895. As regards the balance the Punjab Government has been asked to submit a report.

Item (*iv*) has been outstanding from January 1893. It is reported that the work has been completed and that the completion report is under disposal by the Government of the Punjab.

The irregularity under "Miscellaneous" has since been remedied.

51. *Madras.*—Out of Rs. 18,85,501 spent in excess of sanctioned estimates Rs. 18,24,629 related to Irrigation works. The bulk of this outlay was incurred on the Rushikulya and the Periyar projects, the revised estimates for which have since been sanctioned in Secretary of State's Despatches Nos. 34 P. W. and 38 P. W., dated 19th and 26th July 1894, respectively, and

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the objections have consequently been removed. The following items are still held objectionable :—

	Outstanding from	Amount.
		Rs.
No Estimate.		
Itchapur Channel Excavation . .	October 1893 .	14,991 (*a*)
Excess over Estimate.		
Excavation of the Rushikulya Canal .	February 1892 .	16,296 (*a*)

52. The outlay held objectionable in the Irrigation and Civil Works accounts at the close of the official year, 1893-94, included a large number of items of long standing, the principal of which are noted below :—

Irrigation Branch.

Division.	Name of work.	Month in which objectionable expenditure first appeared.	Number of works.	Amount expended.
	IMPERIAL.			Rs.
	42.—Major Works, Working Expenses.			
	No Estimate.			
1. Kistna, Eastern .	Iron post for circular trap punt . .	March 1893 . .	1	1,663
2. Ditto . .	Tools for Kistna Eastern Division . .	Ditto (Supplementary.)	1	4,412
	Do. do. . . .	December 1893 .	1	3,729 (*a*)
	49.—Irrigation.			
	No Estimate.			
3. Kistna, Eastern .	Widening Ellore Canal . .	September 1893 .	1	2,583
Kistna, Western .	Do. tow path from 12″ to 18″ on the right bank of Main Canal.	October 1893 .	1	2,134 (*a*)
	Excess over Estimate.			
4. Kistna Eastern .	Compensation for Bank Canal . .	January 1891 .	1	9,093
	PROVINCIAL.			
	43.—Minor Works and Navigation.			
	No Estimate.			
5. Bellary . .	Repairing and improving 3 sluices and Channel No. 1, Daroji Tank.	July 1892 . .	1	4,971
6. Kurnool . .	Thokapalli Dam	September 1892 .	1	9,544
7. Cuddapah . .	Repairs to Dorai Cherunu . . .	May 1893 . .	1	2,304 (*a*)
	Excess over Estimate.			
8. Kurnool . .	Kakela-Dasa Bandam Cherunu . .	March 1892 . .	1	1,790
9. Ditto . .	Chappal Madugu Tank . . .	September 1892 .	1	1,399
10. Bellary . .	Royalcheruvu Old Tank, Surplus Weir .	Ditto . .	1	1,221
11. Ditto . .	Gandiganur Tank . . .	October 1892 .	1	1,951
12. Kurnool . .	Closing breaches and strengthening bund of Yeldurty Tank No. 28.	November 1892 .	1	1,099
13. Bellary . .	Improvements to Basavanna Channel .	March 1893 . .	1	2,935
14. Ditto . .	Ditto Bella Channel . .	August 1893 .	1	1,415
15. Godavari, Eastern	Raising the Godavari River left embankment from Rajahmundry to Yanam.	September 1893 .	1	5,620 (*a*)
16. Cuddapah . .	Nagaripad Anicut across Ganganair River	December 1393 .	1	4,832 (*a*)

(*a*) Outlay at end of August 1894.

Item 4 has since been remedied. Items 5 and 6 were noticed in paragraph 52 of the previous year's report.

Civil Works.

Division.	Name of work.	Month in which objectionable expenditure first appeared.	Number of works.	Amount expended.
				Rs.
	PROVINCIAL.			
	45.—Civil Works.			
	No Estimate.			
1. West Coast .	Constructing a Sub-Magistrate's Office at Tangacherry.	March 1892 . .	1	3,003
	Excess over Estimate.			
2. Kistna, Western .	Constructing Taluq Cutcherry, Sattenpalli	August 1891 .	1	2,871
3. Vizagapatam .	Constructing road from Potinghy to Koraput.	March 1892 . .	1	28,051
4. Godavari, Eastern	Addition to Provincial College, Rajahmundry.	May 1892 . .	1	2,151
5. Coimbatore .	Iron girder bridge over the Kullar River	May 1893 . .	1	2,137
6. West Coast .	Collector's Office, Calicut.	July 1893 . .	1	6,625
	INCORPORATED LOCAL.			
	45.—Civil Works.			
	No Estimate.			
7. Cuddapah . .	Gurrumkunda Galivada road . .	September 1892 .	1	1,603

Items 1, 4, and 5 have since been remedied. Items 2 and 3 have been outstanding for a considerable length of time and were reported to the Government of India in paragraph 53 of the previous year's note.

53. Attention is also invited to the large outlay (Rs. 2,00,184) incurred in excess of appropriations which was outstanding at close of 1893-94.

54. *Bombay.*—In the Irrigation branch expenditure to the extent of Rs. 1,96,357 was reported at end of 1893-94 in excess of the sanctioned estimate of the Mutha Canal. The Secretary of State, in his Despatch No. 2 P. W. of the 4th January 1894, sanctioned a probable excess outlay amounting to Rs. 2,10,416, pending submission of a final revised estimate. This estimate has not yet been submitted to the Government of India.

55. Of the irregularities held under "Miscellaneous" against "43.—Minor Works and Navigation, Imperial," a large number referred to the Fuleli Canal, held objectionable for want of a revised estimate, which has since been received, and is under the consideration of the Government of India. The balance related to projects, the construction estimates of which have been closed, and for which completion reports and schedules of works prescribed in Public Works Department Code, Volume II, Chapter IX, paragraph 11, Clauses II to IV have not been submitted. The completion report and schedule of the Sukkur Canal has since been sanctioned by the Government of India.

56. The irregularity under "Miscellaneous" "49—Irrigation" relates to the Eastern Nara project which is held objectionable, pending sanction to the revised estimate which has been submitted to the Secretary of State.

III.—Floating Cheques.

57. The following table exhibits the amounts of uncashed cheques at close of 1893-94 in comparison with 1892-93 :—

Province.	Buildings and Roads Branch.		Irrigation Branch.		Total.	
	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana	13,806	5,982	23,925	10,907	37,731	16,889
Central India	51,353	23,026	...	...	51,353	23,026
Coorg	10,311	6,488	...	...	10,311	6,488
Baluchistan	...	1,21,445	...	...	...	1,21,445
Central Provinces	1,98,507	2,71,656	...	...	1,98,507	2,71,656
Upper Burma	3,32,900	2,25,159	6,180	17,110	3,39,080	2,42,269
Lower Burma	2,23,644	2,08,282	46,867	8,473	2,70,511	2,16,755
Assam	3,47,702	3,43,706	..	..	3,47,702	3,43,706
Bengal	1,03,780	94,506	2,56,989	1,86,540	3,60,769	2,81,046
North-Western Provinces and Oudh	2,96,009	2,96,343	85,073	1,08,456	3,81,082	4,04,799
Punjab	3,36,657	4,15,010	2,11,551	2,34,044	5,48,208	6,49,054
Madras	4,11,955	3,02,778	...	...	4,11,955	3,02,778
Bombay	1,26,147	1,65,218	71,623	1,62,440	1,97,770	3,27,658
Total	24,52,771	24,79,599	7,02,208	7,27,970	31,54,979	32,07,569

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

59. As compared with the previous year there has been a decrease of Rs. 52,590 in the total amount of uncashed cheques. The decrease is chiefly due to the transfer of the suspense balances at the end of 1892-93 of Baluchistan to the Military Works Department as stated in paragraph 5 of this note. Other Provinces where prominent reductions were made during the year were :—Bombay (Rs. 1,29,888) ; Punjab (Rs. 1,00,846); and Central Provinces (Rs. 73,149). Increases occurred in Madras (Rs. 1,09,177), Upper Burma (Rs. 96,811), Bengal (Rs. 79,723), and Lower Burma (Rs. 53,756).

Resolution.—The Government of India observe that in many instances stock and materials at site were not verified during the year under review. The necessity for attention to the orders prescribing the periodical verification of such accounts should be impressed on all officers, both administrative and executive.

2. The special attention of Local Governments and Administrations is also invited to paragraphs 6, 7, 9, 10, 11, 12, (vi), 17, 25, 28, 30, 32, 33, 38, 42, 43, 45, 46, 47, 48, 49, 51, 52, and 53 of the Accountant General's note.

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.

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

W. S. S. BISSET, *Lt.-Col., R.E.*,
Secretary to the Government of India.

Documents accompanying.

Nil.

G. I. C. P. O.—No. 5 A G P. W. D.—11-5-95.—550.—J. M.

NOTES.

Reference to P. W. D. Code.

Chapter XIV, section ii, paras. 61 to 63 and 65.

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1 The object of this Return is to place before Government an analysis of all shortcomings in matters of financial regularity in the operations of each month, with a view to their being remedied. It should be submitted to the local Government on the 1st day of the third month succeeding that to which the accounts relate, and should be drawn up separately for each fund and branch.

2. The statement will be posted from the Divisional Statements of Objectionable Items (Form No. 39) and Schedules of the Divisions concerned. The statement need not be delayed in order to embody the remarks of the Superintending Engineers if these do not reach the office in time. It is desirable, however, that the Superintending Engineer's opinion should be recorded, as far as may be practicable, and in order to ensure this being done, the Divisional Statement of Objectionable items should be checked immediately on receipt and sent to the Superintending Engineer for his remarks before the audit of the other accounts is proceeded with.

3. All Executive Officers who have failed to submit their Divisional Statements of Objectionable Items with their Monthly Accounts, as well as those whose statements are *generally incomplete*, should be specially brought to the notice of Government under "General Remarks" at the end of the statement.

4. Items of irregular expenditure, which are left unincluded by Executive Engineers in their Divisional Statements of Objectionable Items, should be distinctly noted as such, either in a separate supplementary statement or in the original statement in red ink.

5. Columns under all the heads should be filled up in each case, so as to bring out clearly where estimate or appropriation exists, and where it does not.

6. In the case of large projects such important features as the following should be stated with precision :—

A. Lump sum estimate.
B. Abstract detail estimate by sub-heads, and so on.
   1. Submitted to Chief Engineer.
   2. Submitted to Supdg. Engineer.
   3. Not yet submitted.

7. A large work which is proceeded with on merely a lump sum sanction is still objectionable till an abstract and detail estimate by sub-heads is submitted and sanctioned for it by competent authority.

8. Special mention should be made of works being carried out in portions by authorities, beyond whose powers of sanction it would be to sanction the expenditure as a whole.

9. An important point to notice is the duration of a serious irregularity.

10. Voluminous masses of detail, when their practical significance could be given in a few lines, should, as a rule, be avoided. If, for instance, the state of matters as to sanction in one month does not materially differ from that of a preceding month, it will answer all practical purposes to say so, instead of sending another full report.

11. Too much stress can never be laid on the fact that this statement is not to take the place of Special reports, then and there, of works on which serious irregular expenditure is being largely incurred, either without estimate or appropriation.

12. The entries in the statements should be made by Circles and Divisions so as to enable the form for Divisional registers of objectionable expenditure to be done away with.

13. Serious delays in the submission of completion reports should also be reported in this statement.

14. In the column "Orders of Local Government" in the office copy of the statement, against those items which have been remedied, the number and date of the order or sanction removing the objection should be entered.

15. An extract from this statement of all the more serious irregularities should be submitted to the Accountant General, Public Works Department, and all those items which have to be specially brought to his notice should have marked against them, in the column "Orders of Local Government," in the office copy, "Accountant General, Public Works Department," in red ink.

16. This statement, as also the extract referred to above, will be accompanied by an abstract of the objectionable items unremedied in Form No. 62B.

P. W. D. Form No. 62 A.

Madras PROVINCE.

Branch—

Fund—

Month—

Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of the month.

No.

Dated the _____ *189* .

Submitted to the Secretary to the _____

in the Public Works Department.

C. G. P.—No. 220 P W—3 10 94—2,000.

P. W. D. Form No. 62 A.
(Outer sheet.)

15 Madras.

PROVINCE.

P. W. D. Form No. 62 A.
(Inner sheet.)

Extract from the Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of March 1895.

Item No.	Circle, Division and Description of work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate.			Comparison with appropriation.			Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
			Amount of estimate.	Expenditure up to date.	Excess over estimate.	Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	45 Civil Works. Provincial.											
	Excess over Estimate.											
	Ganjam.											
1	Constructing a new residence for the Collector at Chatrapur.	March 94	24.900	27.473	2.573							(1) Further information called for in Memo No. 1395 C dt 2.4.95 is awaited. Vide G.O. No. 1232 W. dt 23.5.95
	Vizagapatam.											
2	Constructing a road from Potnuru to Korapett.	March 92	280205	308256	28051							2. Completion Report is awaited. Vide G.O. No. 1232 W dt 23.5.95
	35 Construction of Protective Irrigation Works.											
	Want of Estimate.											
	Pushikulya.											
3	Sivada Reservoir. Boundary Stones & pillars	September 93	..	500	500							3. The estimates should be submitted for the sanction of Government as soon as possible. Vide G.O. No. 365. I dt 25.4.95. Vide orders in G.O. No. 401. I. dt 11.5.95
	Excess over Estimate.											
	Pushikulya.											
4	Excavation of Pushikulya Canal	February 92	700000	720251	20251							4 to 7. The sanction of Government to the excess should be applied for at an early date. Vide G.O. No. 401. I dt 11.5.95
5	Catch drains. Mahanadyp Canal.	September 93	2.000	2,118	118							
6	Drop No. I. Pushikulya Canal	February 94	3850	3939	89							
7	No. 27. Under Tunnel Pushikulya Canal	March 94	2260	2394	144							
	42. Major Works. Working Expenses.											
	Excess over Estimate.											
	Godavari Eastern.											
8	Excavating Side Channel from Dekhi Sluice to supply the Machara & Vakkittippa Channels	March 94. Supplemental	1370	2300	930							8 & 9. Vide remark against (4 to 7)
9	Diversion of Bank Canal below the Mukkapally Lock.	Do	10600	11945	1345							

Vide Ore being reported every month in the Secretariat Civil. O. S. Statement.

P. W. D. Form No. 62A.
(Inner sheet.)

Madras.

16

Extract from the Statement of Objectionable items in the accounts of Executive

PROVINCE.

P. W. D. Form No. 62A.
(Inner sheet.)

17

Engineers remaining unremedied to end of March 1895.

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate. Amount of estimate.	Expenditure up to date.	Excess over estimate.	Comparison with appropriation. Amount of appropriation.	Expenditure of the year.	Excess over appropriation.	Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	48. Minor Works & Navigation Excess over Estimate Godavery Eastern.											
10	Raising the Godavery river bft embankment from Rajamundry to yanam.	Sp. 93	45.000	51.568	6.568							10. Vide Remarks against (4 to 7)
	II. Circle. Navigation Imperial & Provincial											
	49. Capital expenditure on Navigation Works not charged to Revenue. Imperial Want of Estimate Kistna Eastern.											
1	Widening Ellore canal.	September 93	-	4.132	..						1. The last order of Government are those in G.O. No: 413. I of 15th May 95 on Provincial C.I. Statement for February 95 dated as follows:— The estimate should be submitted for the sanction of Government without delay".	Separate remarks on these items have been sought to Note in the Provincial C.I. Statement Monthly.
	Kistna Western.											
2	Widening towpath from 12" to 18" on the Right bank of main canal from 4/7 to 12" mile.	October 93	-	2.134							2. The Estimate should be Sanctioned as soon as possible.	

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P. W. D. Form No. 62A.
(Inner sheet.)

16 Madras.

Extract from the Statement of Objectionable items in the accounts of Executive

PROVINCE.

19

Engineers remaining unremedied to end of March 1895.

P. W. D. Form No. 62A.
(Inner sheet.)

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate.			Comparison with appropriation.			Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
			Amount of estimate.	Expenditure up to date.	Excess over estimate.	Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Excess over Estimate.											
	Kistna Eastern.											
3	Excavating Madipally channel.	March 94	6330	6380	50							
4	Experimental irrigation at Mettapunta	October 93	4400	4639	239						3 to 8. The Sanction of Government to the Excesses should be applied for as soon as possible.	
5	Constructing lock establishment sheds at Nidumolu.	Feb: 94.	1530	1744	214							
6	Raising banks of Ellore Canal.	December 93	16334	16486	152							
7	Demarcating Masulipatam Canal	February 93	605	656	51							
	Gudivada transferred to Kistna Eastern.											
8	Rollection girder bridge across Polvaz drain for Bantumilli Gudivada road at Madanapalli	Sept: 93	7400	8161	761							
	Kistna Western.											
9	Compensation for land for improvements to Bank Canal.	December 92	2050	2584	534						9 to 13. Sanction of Government to the Excesses should be applied for as soon as possible.	
10	Compensation for land for excavating Portumetka channel. Bank Canal.	December 93	1070	1538	488							
11	Excavating Nallur Channel Bank Canal.	October 93	1400	1866	466							

Superintendent to have been brought to notice in the Provincial Monthly.

15 9 5 5 5 5 B 5 5 5 13 17

P. W. D. Form No. 62A.
(Inner sheet.)

Vol Madras.

Extract from the Statement of Objectionable items in the accounts of Executive

PROVINCE.

P. W. D. Form No. 62A.
(Inner sheet.)

Engineers remaining unremedied to end of March. 1895.

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate. Amount of estimate.	Expenditure up to date.	Excess over estimate.	Comparison with appropriation. Amount of appropriation.	Expenditure of the year.	Excess over appropriation.	Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Excess over Estimate Continued.											
	Nellore Division											
12	Excavating and embanking Swmi Tank Supply channel.	March 94	3,710	3,788	78							
13	Allur channel. Compensation	Do (Supplemental)	342	739	397							
	42. Major Works, Working Expenses.											
	Want of Estimate.											
	Kistna Eastern.											
14	Tools required for Kistna Eastern Dn	Decb 93	..	3,729	..							
15	Constructing iron post for circular trap sluice.	March 93	..	1,663	..						14 & 15. The sanction of Government to Outlay on these items Should be applied for without delay.	
16.	Tools required for Kistna Eastern Division	Do Supplemental	..	4,412	..						16. The sanction of Government to the Excess should be applied for as soon as possible.	
	Amount Sanctioned vide G.O. No. 481. 3 R/1.6.93			2530								
			Excess.	1882								
	43. Minor Works & Navigation.											
	Provincial											
	Want of Estimate.											
	Kistna Western.											
17	Investigation of Private tanks.	January 94	..	11	..						17. The Cause of objection to this Item Should be removed as soon as possible.	

Irregularities on these items have been noticed in the Accountant General's Audit Statement 4 months.

3/ 15 4 89 5 5 5 5 5 5 5 12 12

P. W. D. Form No. 62A.
(Inner sheet.)

Madras

Extract from the Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of March 1895.

PROVINCE.

P. W. D. Form No. 62A.
(Inner sheet.)

23

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate.			Comparison with appropriation.			Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
			Amount of estimate.	Expenditure up to date.	Excess over estimate.	Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Excess over Estimate.											
	Kistna Eastern.											
18	Raising and Strengthening flood bank from East tank to Ilaprole tank Supply channel. Head Sluice.	October 93	830	938	108							
	Kistna Western.											
19.	Repairing 4th and 5th mile of Kistna Right embankment at site of breaches lately closed.	September 93	1860	2376	516						18 to 22. "The excess should be sanctioned as soon as possible."	
20.	Converting right bank of bank Canal at Penumudi into a river flood bank	March 92 (Confidential)	2500	3257	757							
	Kistna Northern transferred to Kistna Eastern.											
21.	Special repairs to Vellatur West tank	June 93	1390	2291	901							
	Buckingham Canal.											
22.	Repairs to flood stop gates and locks to platforms and roadway at wharf and providing Sweepers to Madras Salem Southern Sub Division....	March 93	5720	5766	546							

5 5 5 5 5 12 12

Irregularities in these items have been brought to notice in the Provincial, C. S. Statement Monthly.

P. W. D. Form No. 62A.
(Inner sheet.)

Madras.

Extract from the Statement of Objectionable items in the accounts of Executive

PROVINCE.

P. W. D. Form No. 62A.
(Inner sheet.)

25

Engineers remaining unremedied to end of March 1895.

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate.			Comparison with appropriation.			Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
			Amount of estimate.	Expenditure up to date.	Excess over estimate.	Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Buildings & Road. Provincial.											
	45. Civil Works. Provincial.											
	Want of Estimate.											
	Kistna Eastern Western.											
23.	Furniture required for Kistna Western Divisional office.	June 93	..	7.	..							The said orders of Government are those in G.O No: 1143. W. 2/14.8.95 in Provl: O.S. Statement for February 95. Obj:-
	Stock manufacture.											
24.	Manufacture of Stone at Vadlamudi	January 94	..	4.352	-							23. The information required by the Examiner should be furnished without any further delay.
	Excess over Estimate.											
25.	Constructing taluk Cutcherry at Seetanapally.	August 91	21,880	24,751	2871							24. There should be no further delay in taking steps for the removal of objection to this item.
												25. The Completion Report should be expedited.
	III & IV circles.											
	Provincial 45. Civil Works.											
	Excess over Estimate.											
	Bellary Division.											
1.	Additions and improvements to the Combined Superintending Engineer's and Executive Engineer's office Bellary.	May 93.	6550.	7316.	766							1. Orders of Government in Provincial O.S. Statement for February 95. "The report called for in G.O. No: 2080 W. 2/21.8.94 should be expedited".
2.	Constructing Compound wall to the Sub Division office at Hospett.	March 94.	670	1170	500							2 Orders of Government in Provincial O.S. Statement for February 95. "The report called for in G.O. No 2080 W 2/21.8.94 should be expedited.

Note

The completion reports for these works have been returned to the S.E. for explanation as to excess noticed

All these items have been reported in the Provincial O.S. Statement for March 95.

8 15 4 28 5 5 5 5 5 13 14

P. W. D. Form No. 62A.
(Inner sheet.)

Madras.
20

Extract from the Statement of Objectionable items in the accounts of Executive

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate.		
			Amount of estimate.	Expenditure up to date.	Excess over estimate.
			Rs.	Rs.	Rs.
	Provincial 45. Civil Works (contd) Excess over Estimate. (contd).				
	West Coast Division.				
3.	Constructing Collector's Office Calicut.	July 93	194615-	205504	10889
4.	Constructing four Cells in the District Jail at Calicut.	October 93.	9280.	9826.	546.
	Incorporated local. 45. Civil Works.				
	Want of Estimate.				
5	Cuddapah Division.				
	Gurramkonda Galivedu Road.				
	Work.	September 92	..	1198	1198
	Repairs		..	405	405

C. G. P.—No. 108 P W—11-12-93—6,000.

PROVINCE.

P. W. D. Form No. 62A.
(Inner sheet.)

Engineers remaining unremedied to end of March 1895.

Comparison with appropriation.			Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
Rs.	Rs.	Rs.	Rs.	Rs.		
						3&4. Orders of Government in Provincial O. I. Statement for February 95. "Completion Reports are awaited".
					The excess has since been sanctioned in the Provincial O. I. Statement for March 1895.	
					All these items have been reported in the Provincial O. I. Statement for March 1895.	5 Orders of Government in Provincial O. I. Statement for February 95. "Steps should be taken without any further delay to regularize the outlay)

P. W. D. Form No. 62A.
(Inner sheet.)

Madras.

28

Extract from the Statement of Objectionable items in the accounts of Executive

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with Estimate. Amount of estimate.	Expenditure up to date.	Excess over estimate.
			Rs.	Rs.	Rs.
	43. Minor Works and Navigation. Provincial. Want of Estimate.				
6	Cuddapah Division				
	Repairs to Dorai Cheruvu	May. 93	"	2,662	2,662
	Dorai Cheruvu Sluice.	September 92	"	558	558
	Dorai Cheruvu.	Do	"	948	948
	Bellary Division.				
7.	Closing breaches, repairing &c				
	Apron Stones, Royacheruvu tank	March 93.	"	538	538
8	Kamalapur tank Repairs &c.	December 93	"	1316.	1316.
	Coimbatore Division				
9.8	Improvements to Thadapalli channel	March 94	..	291	291
	Excess over Estimate.				
	Cuddapah Division.				
10.9.	Improvements to Hastinapuram tank	February 94	6300	6823	523.

C. G. P.—No. 108 P W—11-12-93—6,000.

PROVINCE.

290

P. W. D. Form No. 62A.
(Inner sheet.)

Engineers remaining unremedied to end of March 1895.

Comparison with Appropriation. Amount of appropriation.	Expenditure of the year.	Excess over appropriation.	Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
Rs.	Rs.	Rs.	Rs.	Rs.		
						6 & 7. Orders of Government in Provincial O. I. Statement for February 95. "The Estimate should be Sanctioned at an early date.
					All Flood Channel Accounts entered in the Provincial O. I. Statement for March 1895.	9. orders of Government in Provincial O. I. Statement for February 95. "The Estimate should be Sanctioned as soon as possible".

P. W. D. Form No. 62A.
(Inner sheet.)

Madras.

30

Extract from the Statement of Objectionable items in the accounts of Executive

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate. Amount of estimate.	Expenditure up to date.	Excess over estimate.
			Rs.	Rs.	Rs.
	H.S. Minor Works & Navigation. Provincial. (contd.)				
	Excess over Estimate (contd.).				
	Kurnool Division.				
11.	Closing breaches and Strengthening bund of Veldurty tank No. 28. (Work abandoned).	November 92	7.610.	8.709	1.099.
	Bellary Division.				
12.	Improvements to Bella Channel ordinary	August 93	11106.	12.967	1861
13.	Do — to. Basavanna Channel ordinary.	March 93	4644	10.006	5.362
14	Gandiganair tank	October 92	4010	5.961	1.951
15	Chinnatambalam Kasim Saibs tank. Repairing and Strengthening bund & Co Cafe.	March 92	1585	2.322	737
16	Namadalla tank.	March 93	3.350	4.079	729.

C. G. P.—No. 108 P W—11-12-93—6,000.

PROVINCE.

31

P. W. D. Form No. 62A.
(Inner sheet.)

Engineers remaining unremedied to end of March 1895.

Comparison with appropriation. Amount of appropriation.	Expenditure of the year.	Excess over appropriation.	Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
Rs.	Rs.	Rs.	Rs.	Rs.		
					All these items have been included in Provincial Statement for March 95.	10616. Orders of Government in Provincial. O. S. Statement for February 95. "The Sanction of Government to the excesses should be applied for without delay.

P. W. D. Form No. 62A.
(Inner sheet.)

Madras.

32

Extract from the Statement of Objectionable items in the accounts of Executive

PROVINCE.

P. W. D. Form No. 62A.
(Inner sheet.)

33

Engineers remaining unremedied to end of March 1895.

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate. Amount of estimate.	Expenditure up to date.	Excess over estimate.	Comparison with appropriation. Amount of appropriation.	Expenditure of the year.	Excess over appropriation.	Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by Local Government or Administration.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	VI circle. Irrigation.											
	49. Capital. Excess over Estimate. Periyar No: II. (Madura Dn.).											
1	Excavation of Main Channel. XI. Reach.	March 1894	39,512	53,576	14,064						1. These items are being reported monthly to Government through the Revd. O. I. Statement. The orders of Government in February. O. I. Statement are as follows:— Item 1. "The Sanction of Government to the excess should be applied for as soon as possible."	
	Excluded Local Funds. Want of Estimate. Tinnevelly Division											
2.	Repair at Tatucorin.	March 94	.	97.631	97.631						Note The estimate is under revision with the Sr.	2 Item. 2. The Estimate returned to the Superintending Engineer for revision with memo No. 1645 C. of 24-4-95 is awaited.

P. W. D. Form No. 62A.
(Inner sheet.)

PROVINCE.

P. W. D. Form No. 62A.
(Outer sheet.)

Statement of Objectionable items in the accounts of Executive Engineers remaining unremedied to end of _____ 189 .

Item No.	Circle, Division and Description of Work.	Month in the accounts of which objectionable expenditure first appeared.	Comparison with estimate.			Comparison with appropriation.			Miscellaneous irregularities.	Expenditure during the month.	Opinion of the Superintending Engineer with final remarks by the Examiner.	Orders by local Government or Administration.
			Amount of estimate.	Expenditure up to date.	Excess over estimate.	Amount of appropriation.	Expenditure of the year.	Excess over appropriation.				
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		

C. G. P.—No. 108 P W—11-12-93—6,000.

S. S. Merbod-Hubbock
Examiner, P. W. Accounts.

E. No. 27.
500—2-11-94.

KEEP-WITH CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 1895. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 18th June 1895.

OFFICE NOTE No. 2145 D/A

To

348

W.

With reference to your office note No.1962 C.dated 6th.June 1895, I beg to report as follows on each of the items noticed by the Accountant General,P.W.Department:-

Para 30.

Public Works Stores.

2. Sanction limit has since been raised to Rs.2,25,000 in G.O.No.3260 W. of 19th.December 1894 and the stock in hand at end of April 1895,lateast accounts rendered is Rs.2,12,838.

Consulting Architect.

3. Here also the sanction limit was temporarily raised to Rs.89,500 in G.O. No.1113 W.dated 4th.May 1894, and the stock at end of March 1895 was 62,589 or Rs.23,005 less than it stood at close of March 1894.

Kistna Eastern.

4. The stock in this division was nearly all transferred to the Kistna Northern Division and at close of April 1895 stands at Rs.12,126 against a sanction limit of Rs.20,000.

The sanctioned limit of ~~the~~ stock

was raised in the Kistna Northern Division from Rs.73,000 to Rs.93,000 in G.O No.I639 W.dated 2nd.July I894 and the stock at end of March I895 is well within this sum,being valued at Rs.82,697 & excluding Land and Kilns at Rs.72,570.

Para 32.

5. All since adjusted with the exception of the following:-

Kistna Eastern.

6. I882 c.ft. of rough and small stone at site of constructing Taluq Cutcherry at Gunaveram. The matter is still under reference.

Ganjam.

7. The materials at site of Constructing Road from Tekkali to Anantagiri still remains to be verified. The delay has been specially brought to the notice of the Superintending Engineer,Ist.Circle.

8. In regard to the deficiency on two other works in the Ganjam Division of Rs.3,2I0,materials to the extent of Rs.2,604 have been verified and the balance was sanctioned to be written off in G.O.No.I974 W.dated IIth. August I894.

Paras 38,5I and 52.

9. The items still outstanding are noted in the accompanying statement.These are all being reported monthly in the Provincial objectionable item statement and the orders passed are noted against

excess of appropriations

See statement attached.

has been regularized under the orders of Government conveyed in the Provincial objectionable item statement for March I894.

D.No.18/6
C.

Encl.

35P

tem.

No 1113 W dt 4-5-94
1639 W dt 2-7-94
1974 W dt 11-8-94
2342 W dt 17-9-94
2434 W dt 27-9-94
2892 C dt 15-9-94
1750 W dt 12-7-94
3268 W dt 19-12-94
2400 W dt 29-8-92
1224 W dt 13-4-92
3067 W dt 16-11-91
1962 C dt 6-6-95
1444 W dt 15-6-95

P. W. CURRENT No. 4712

Encls 3

Recd: 19-6-95

File completed 6-7-95

EXAMINER
7 JUN 1895
OF ACCOUNTS.

No. 1962C

Government of Madras.

PUBLIC WORKS DEPARTMENT.

6 June 1895

OFFICE NOTE.

From

W

To

C

Resolution of the Government of India, P.W.D. No. 42 A.G. dated 1st May 1895

For favour of information as to which of the irregularities noticed in paras 30, 32, 38, 51, 52 and 53 of the Accountant-General's note are still unremedied.

2. As regards those objections which have not been removed, it is requested that the steps taken in each case may be reported.

Recent 7/6

S

215

W

K.S.

30/5/95 cwrds

02.5.208
R12/7

No

17/4W

Dec E 3
4/12/95

Secl
Sect

PUBLIC WORKS DEPARTMENT.

12th July 1895

OF THE MADRAS GOVERNMENT.

READ the following

lia P.W.D. No 42 A.G. dy 1st May 1895

ner P.W. Sec. No 2145 D/A dy 18th June 1895

36 P.

Communicated to officers concerned for information.

2. With reference to the verification of "Stock" in the P.W. Stores Division referred to in para 29 of the Accountant General's note embodied in the Govt of India Resolution recorded above, the attention of the Supdg. Engineer, V circle, is drawn to para 2 of G.O. No 1414 dated 15th June 1895 in which he was directed to take steps

Items to mention a book journey & reprint a lot of marks on other Provinces with which we have no concern

WD
1/8/95

The press instructions on the original were entered by the Under-Clerk in accordance with precedent, & the paper was handed over personally to Mr. Ahmad Ajaz while acting H.C. —

H.C. will see that such superfluous printing is not permitted in future.

Ch
3.8.95

SAW

It is HC's business to examine papers for printing.

O.L.S. 208
R 12/7

steps to reduce the surplus stones.

3. The sum of Rs 440 noticed in para 31, item iii of the Accountant General's note has already been adjusted. vide G.O. No 2342 W dy 17th September 1894.

4. The verification of the materials at site referred to in paras 6 & 7 of the Examiner's office note quoted above should receive early attention. The Supdg. Engineer I circle will explain the delay in verifying the materials at the site of the road from Tekkali to Anantagiri in the Ganjam Division.

5. Officers concerned will take early steps for the removal of the objections against the items brought forward in the annexed Statement.

Suspense balances, objections, outlay & floating cheques at the end of the year 1893-94

DESPATCHED
29 JUL. 95

The Chief Engineer for Irrign.
" Supdtg. Engineers
The C.A. to Govt.
" Supdtg Works No I Periyar Du
" Examiner P.W. Accts

4712

Govt. of 1895 Madras.

PUBLIC WORKS.

Dated

Read. Encl.

G.O. 12/7/ 1895. No. 1714-47

Suspense balances.

=

Govt of India Resolution on Statements of - , objectionable outlay and floating cheques at the end of official year 1893-94, with the Govt's office note thereon, Comments of Officers concerned with remarks.

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240/14

INDEXED.

12/7