P. W. CURRENT No. 7426

Recd. 1-10-95

Recorded

PUBLIC WORKS DEPARTMENT.

MADRAS PRESIDENCY.

BUILDINGS AND ROADS BRANCH.

Review of the Suspense Balances, Objectionable Outlay and Floating Cheques outstanding at the close of the year 1894-95.

MADRAS PRESIDENCY.

PUBLIC WORKS DEPARTMENT.

BUILDINGS AND ROADS BRANCH.

Review of the Suspense Balances, Objectionable Outlay and Floating Cheques outstanding at the close of the year 1894-95.

The usual attention was paid to the audit of the suspense accounts during the course of the year, and the results may be taken as satisfactory.

2. The balances outstanding at the close of the year under each account is compared in the following statement with the balances at end of 1893–94 :—

Major head.	Fund.	Affecting charges to grant.								Debt balance.
		Stock purchases.	Stock sales.	Stock.	London invoices.		London stores.	Miscellaneous advances.	Workshop manufacture suspense account.	Deposits.
		Cr.	Dr.	Dr.	Dr.	Cr.	Dr.	Dr.	Dr.	Cr.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45. Civil works ..	Provincial.	2,319	117	5,25,087	..	656	..	11,172	3,909	62,528
49. Irrigation ..	Imperial ..	..	..	..	..	..	..	..	..	..
	1894–95 ..	2,319	117	5,25,087	..	656	..	11,172	3,909	62,528
	1893–94 ..	5,626	435	5,61,379	890	..	811	13,957	9,838	50,978

3. The suspense accounts have been audited as required in Public Works Department Code, Volume II, Chapter III, paragraphs 90–96, and the balances are all current and efficient with the exception of those specified in this document (*vide* paragraphs 16, 39 and 40).

I.—Stock Purchases.

	Rs.
Opening balance	5,626
Closing „	2,319
Decrease ...	3,307

4. The items are all regular and over Rs. 2,000 have been adjusted in April and May 1895.

5. The exceptional items are—

	Rs.
(i) Freight and landing charges on stores received from England ...	78
(ii) Freight and landing charges on articles despatched to and received from other divisions	33
Total ...	111

6. The object in crediting these items in advance has been explained in last year's review, and call for no remarks here. The greater portion of these amounts has already been adjusted.

II.—Stock Sales.

	Rs.
Opening balance	435
Closing „	117
Decrease ...	318

7. The only exceptional item in this account is the steamer charges recoverable from members of the department and other Government servants using the steamers. The balance to be recovered on this account at the close of the year amounts to Rs. 46–4–0, of which more than half has been adjusted.

8. There are no irregular balances under this head; the items are all current and in course of adjustment.

III.—Stock.

	Rs.
Opening balance	5,61,379
Closing „	5,25,087
Decrease ...	36,292

9. At the close of last year there was a large increase to the closing balance of the previous year, but the closing balance of the current year shows a decrease. The stock balance in all the divisions excepting three, viz., Gódávari Western, Public Works Stores, Kistna Northern, have been reduced, while in two of these three divisions the increase is not large in the first two. The Kistna Northern division is a newly formed division by re-arrangement of the Kistna Eastern, the Kistna Western, and the Gudiváda divisions. The stock balance at the close of the year amounts to Rs. 82,697, which is the largest divisional balance excepting the Public Works Stores Division.

10. The reserve stock has been altered in the course of the year in the following divisions resulting in an increase of Rs. 1,38,900 in the total stock limit of the Presidency:—

—	At commencement of the year.	At close of the year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Gódávari Western	6,000	8,500	2,500	..
Kistna Eastern	73,000	20,000	..	53,000
Do. Western	8,000	12,000	4,000	..
Gudiváda	3,000	..	..	3,000
Buckingham canal	10,000	3,000	..	7,000
Public Works Stores	1,50,000	2,25,000	75,000	..
Consulting Architect	52,500	89,500	37,000	..
Kistna Northern	..	93,000	93,000	..
Nellore	28,600	19,000	..	9,600
Total ..	3,31,600	4,70,000	2,11,500	72,600
Increase ..	..	1,38,900	1,38,900	..

11. The balance of stock at close of the year has been within the reserve limit except in the Kistna Eastern division, where the limit has been exceeded by Rs. 3,266. This excess is explained to be due to a supply of stoneware pipes obtained from Calcutta to be used on the closure of the canals early in 1895–96. This excess has since been reduced.

12. The balance of stock in the Consulting Architect's Division has been greatly reduced during the year. The balance includes a sum of Rs. 4,345 on account of "manufacture of stock" not provided for in the reserve limit, and also Rs. 42,399, which represents the balance at debit of "land and kilns," towards which Rs. 45,000 are included in the reserve limit of Rs. 89,500. This reserve has been recently reduced to Rs. 59,000 in G.O. No. 2054 W., dated 19th August 1895.

13. The stock balance of the Gódávari Eastern and Kistna Western divisions includes Rs. 1,566 and Rs. 2,149 representing the balances at debit of "land and kilns" in the respective divisions. The balance of the latter division includes also

Rs. 126 on account of "manufacture of stock," while the balance of the former division includes Rs. 5,154 on account of tools and plant, towards which Rs. 4,100 is included in the reserve limit of Rs. 1,00,000 sanctioned for the division. Rs. 865 is also included in the balance of the Gódávari Western division on account of "manufacture of stock." In the stock balance of the Kistna Northern division is included a sum of Rs. 10,127, which represents the balance at debit of land and kiln and which is not included in the reserve limit of Rs. 93,000 fixed for the division.

14. Stock was verified by responsible officers during the year in all divisions, and no serious discrepancy found.

15. In the Public Works Stores Division stock was fully verified by the Superintendent; and Government have ordered, in G.O. No. 1734 W., dated 16th July 1895, that the Superintending Engineer shall use his own discretion as to the time within which the surplus stores should be sold by public auction, and have further ordered in G.O. No. 2028 W., dated 15th August 1895, that a report be submitted in January 1896 as to the result of the steps taken to reduce the surplus stock. This matter will continue to receive the attention it requires.

16. It may be remarked that in this division in the valuation placed upon the stores after stock-taking no allowance has been made for depreciation, and that therefore the balances cannot be said to be efficient.

17. Stock rates agree fairly with market rates in cases where the latter are given.

IV.—London Invoices.

18. This account opened with a debit balance of Rs. 890, but closes with a credit balance of Rs. 656, made up of—

	Rs.	A.	P.
(i) Items received by the Secretary of State but intimation of payments not received	769	8	2
(ii) Payments made by the Secretary of State for which invoices had not been received	113	13	0
Decrease ...	655	11	2

19. The first item comprises portions of three invoices:—

	Rs.	A.	P.
(i) Invoice No. 187, dated 20th July 1894, S.S. *Lancashire* ...	452	13	3
(ii) „ „ 464 „ 15th February 1895, S.S. *Chusan.*	94	3	0
(iii) „ „ 491 „ 22nd „ „ S.S. *Buckingham*	222	7	11
Total ...	769	8	2

V.—London Stores.

	Rs.
(i) Provincial—	
Opening balance	4
Closing „	...
Decrease ...	4
(ii) Irrigation—	
Opening balance	807
Closing „	...
Decrease ...	807

20. These call for no remark.

VI.—Miscellaneous Advances.

	Rs.
Opening balance	13,957
Closing „	11,172
Decrease ...	2,785

21. There is a decrease in the closing balance of the year, and it is chiefly under "advances to work people." The opening and closing balances are classified and compared below:—

	Balance on		Difference less.
	1st April 1894.	31st March 1895.	
	Rs.	Rs.	Rs.
1. Advances to members of the department	4,406	4,141	265
2. ,, to work people	2,036	112	1,924
3. ,, to contractors	..	..	..
4. ,, to miscellaneous	7,515	6,919	596
Total ..	13,957	11,172	2,785

22. *Advance to members of the department.*—This consists of the usual advances made on return from furlough and on transfer from one station to another, as well as for purchase of tents and for building houses. The advances have all been made under competent authority and in accordance with Code rules. Over Rs. 3,500 of the balance has already been recovered.

23. *Advance to work people.*—The closing balance under this group shows a large reduction on the opening balance and consists of only two items:

	Rs.
Gódávari Eastern Division—	
(i) Advance to workmen of Government Workshop at Dowlaishweram	41
Coimbatore Division—	
(ii) Advance to bricklayers for work in Erode sub-division ...	71
Total ...	112

The first advance has since been recovered in full, and the second has been sanctioned for a period of six months to bricklayers obtained from Madras. The advance was made in March 1895.

24. *Miscellaneous.*—There is a slight reduction on the opening balance. Excepting items 3, 8 and 12, the remaining items noticed in last year's review have all been adjusted. The items are all current and recoverable.

25. Important items in group 4 are noted in the following statement:—

Item number.	Particulars.	Amount.	Remarks.
	Ganjám Division.	Rs.	
1	Overpayment made to contractor Nageswara Sawmy on account of Balligudá Post office.	200	A suit has been filed against the legal heirs of the contractor with the sanction of Government (*vide* G.O. No. 103 W., dated 16th January 1895) for recovery of this amount.
	Vizagapatam Division.		
2	Outlay incurred on Kanoti tank	63	Portion recovered from ryots.
3	Outlay incurred on railway affecting tank Sunkarodi tank.	97	Advice sent to East Coast Railway.
	Gódávari Eastern Division.		
4	Value of 10 cwts. rivets iron black pan debitable to this head pending receipt of articles.	126	Adjusted in April 1895.

Item number.	Particulars.	Amount.	Remarks.
	Public Works Stores Division.	Rs.	
5	Passage money, attendance and maintenance charges of Mr. Wickham proceeded on furlough, less amount due by Government.	347	To be adjusted on return from leave of Mr. Wickham, who was sent to England very ill.
6	Due by Collectors, Malabar, Kistna, Bellary, Board of Revenue, Forest officer, North Arcot, for stores issued and incidental charges incurred thereon.	53	All recovered in April 1895.
	Public Works Workshop Division.		
7	Value of finished jobs debited to this head pending recovery from parties concerned.	956	Rs. 793 of this sum already recovered.
	Coimbatore Division.		
8	Moiety of cost for constructing a powder magazine on Stonehouse Hill, Ootacamund, recoverable from the Nilgiri Volunteer Rifle Corps.	189	Recoverable in four equal yearly instalments. Third instalment was recovered during the year and the fourth and last instalments is recoverable in August 1895.
	Consulting Architect's Division.		
9	Value of earthenware pipes, &c., supplied to Collectors and incidental charges incurred thereon.	504	All adjusted.
	Nellore Division.		
10	Closing breaches on Murrigudamu tank contribution due from the Shrotriemdars of Murrigudamu.	89	Steps have been taken in the Revenue Department for collecting this amount.
	South Arcot Division.		
11	Expenditure in excess of contribution on account of armoury and magazine at Cuddalore Old Town.	1,755	Government have sanctioned recovery in three instalments as follows:— Rs. 1st September 1895 .. 500; 1st March 1896 .. 500; 1st September 1896 .. 755. *Vide* G.O. No. 1545 W., dated 25th June 1895.
	Trichinopoly Division.		
12	Amount spent on gravelling the top of Kodamurty flood banks to be recovered from the Trichinopoly Municipality. G.O. No. 224 I., dated 8th March 1896.	61	Received in May 1895.
	Kistna Northern Division.		
13	Value of stores received from the Public Works Stores division, the East Coast Railway and the Medical Storekeeper, Madras, pending receipt of stores.	817	Since adjusted.
14	Steamer charges recoverable from Messrs. Atkinson and Buckley.	35	Since adjusted.
	Kistna Western Division.		
15	Cost of watching grass sold by auction recoverable from Paramuga Naidu.	24	Adjusted in June 1895.
	Periyár No. I Division.		
16	Rice bazaar account on account of rice supplied to piece-workers and labour.	1,454	Represents the balance to be recovered at close of the year.
17	Railway charges on two cases ganja and snuff recoverable from the forwarding agent.	4	Recovered in July 1895.
18	Cost of 104 lb. two-inch round iron recoverable from Sub-Overseer C. D'Cruz deficient found in stock.	6	Recovered in July 1895.
	West Coast Division.		
19	Balance due by Chief Engineer, Travancore, for annual maintenance of Cantonment roads and Military building at Quilon.	138	Bills for work done awaited from Chief Engineer, Travancore Government.

VII.—Workshop Manufacture Suspense.

	Rs.
Opening balance	9,838
Closing ,, ...	3,909
Decrease ...	5,929

26. The balance at close of the year comprises—

	Rs.
(i) Materials in hand	7,290
(ii) Less arrears due for labour and materials supplied	3,381
Balance ...	3,909

27. The materials in hand were verified by the Superintendent, Public Works Stores and Workshop, and a detailed statement showing the balance on hand onthe 31st March 1895 submitted by that officer shows the materials in hand to be made up of—

	Rs.
Raw materials	2,044
Manufactured articles	2,356
Timber	2,890
Total ...	7,290

28. The materials in hand at close of 1893–94 amounted to Rs. 12,759, and it is satisfactory to note that there has been a decrease of Rs. 5,469 under this head in the course of the year.

29. In G.O. No. 2028 W., dated 15th August 1894, the Government have ordered the transfer of the stores at the Workshop to the Public Works Stores Divisions, and as this is to be done at once, there will be no stores in future under this head.

VIII.—Deposits.

	Rs.
Opening balance	50,978
Closing "	62,528
Increase ...	11,559

30. Last year there was a decrease of Rs. 26,882 on the previous year's balance, but this year shows an increase of Rs. 11,550 over the opening balance of the year. The increase is seen in the following table, and the closing balance is compared with the balance at the close of last year under the groups noted in last year's review of the suspense balance :—

—	Balance on 1st April 1894.	Balance on 31st March 1895.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
(i) Security deposits of members of the department	100	5	..	95
(ii) Security deposits of contractors and others not in the department	11,557	15,162	3,605	..
(iii) Contributions for work to be done	20,114	28,954	8,840	..
(iv) Sums due to contractors on closed accounts	9,337	4,453	..	4,884
(v) Miscellaneous	9,870	13,954	4,084	..
Total ..	50,978	62,528	16,529	4,979
Increase ..	11,550	..	11,550	..

31. *Security deposits of members of the department.*—The figures in the first group calls for no remarks. There has been a decrease in the closing balance under this group.

32. *Security deposits of contractors and others not in the department.*—Under the second group there has been an increase of Rs. 3,605 over the previous year's balance, which, if reduced by the adjustments since made amounting to Rs. 3,659, would compare favourably with last year's closing balance.

33. Under this group of 57 items, four items refer to the past year, and of these four, two items aggregating Rs. 154 represent the balance of security after deducting Rs. 500 in each case already lodged in the Post Office Savings' bank, and the two other items aggregating Rs. 2,162 are the security of depositors who are not willing to convert their deposits into Government paper. In regard to the securities received during the year three contractors, whose deposits aggregate Rs. 1,200, are also not willing to purchase Government paper; and five others, whose securities aggregate

Rs. 1,530 and which represent the balance of security after depositing the permissible amounts into the Post Office Savings' bank, are also not willing to convert their securities. One other item for Rs. 50 is held under deposit under an attachment order of the court.

34. *Contributions for work to be done.*—Of the 52 items forming group three, 14 items aggregating Rs. 8,506 refer to previous years, of which 5 items aggregating Rs. 7,021 refer to works held in abeyance pending either site being handed over by the Collector or settlement of demarcation, or work stopped under injunction of the court, or owing to disputes by the villagers. Steps have been taken to refund the balance contributions of completed works.

35. Of the four items referred to in paragraph 30 of last year's review, the second item is reported to be in progress, but no part of the contribution was expended during the year; work is still in abeyance under injunction of the court in regard to the third item, and the remaining two items have been adjusted.

36. *Sums due to contractors on closed accounts.*—There has been a large reduction in the opening balance under this group. Of the 26 items forming the group, ten items aggregating Rs. 2,432 refer to the current year, and of the eleven old items three items aggregating Rs. 33 refer to 1892–93. The delay in settlement of three items is due to the contractors refusing to sign the final bills owing to ill-will between the partners and to non-production of heirship certificates. Of the other items referring to 1893–94, one item in the North Arcot division amounting to Rs. 1,652 awaits settlement of suit in court, and the settlement of the others, chiefly small sums, is delayed owing to non-production of heirship certificates and to the whereabouts of the contractors not being known. The settlement of some items referring to 1894–95 are also delayed from the same cause.

37. *Miscellaneous.*—There has been an increase under this group over the closing balance of last year, and this principally under "security for tools lent to contractors, &c.," and "postal receipts from the Postmaster, Thekady." There have been large reduction also chiefly under "earnest money received from contractors with their tenders" and under "security of cultivators and renters of river bankers, &c." The principal items forming this group are compared with the closing balance of last year in the following table :—

—	Balance on 1st April 1894.	Balance on 31st March 1895.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
(i) Earnest money received from contractors with their tenders.	2,695	320	..	2,375
(ii) Security for tools lent to contractors and piece-workers ...	962	5,224	4,262	..
(iii) Deposits received from private individuals for work to be carried out in Government Workshops	922	999	77	..
(iv) Postal receipts from the Postmaster at Thekady	420	3,950	3,530	..
(v) Securities of cultivators and renters of river bankers ..	3,876	1,950	..	1,926
(vi) Deposit received for purchase of stock bricks	735	331	..	404
(vii) Deposit received for license for sale of liquor	..	600	600	..

38. *Earnest money received from contractors with their tenders.*—The balance is very much less than that of the previous year. The deposits have all since been adjusted and call for no remark.

39. *Security for tools lent to contractors and piece-workers.*—There has been a large increase under security for tools lent to contractors and piece-workers as compared with the closing balance of the previous year as shown below :—

	Number of items.	Amount.
		Rs.
1893–94	138	... 962
1894–95	128	... 5,224
Decrease	10	Increase 4,262

Although the number of items has slightly fallen, the amount received has very largely increased. The increase is chiefly in the Periyár division, where the amount received is Rs. 4,354, all of which is current. There are still 14 old items aggregating Rs. 63-10-5 belonging to the Rushikulya division which are in course of adjustment. The oldest item dates from December 1891. In the Ganjám division also there is an old item received in August 1893 amounting to Rs. 90-14-11 in course of adjustment. All other items are current.

40. *Deposits received from private individuals for work to be carried out in Government Workshops.*—The balances at close of the year differ slightly from the opening balance, and excepting two old items in the Gódávari Eastern division aggregating Rs. 9-6-0, all the deposits were received during the current year. The largest amount received, viz., Rs. 676-8-6, was from Mr. Napier, a contractor in the Kistna Northern division.

41. *Postal receipts from the Postmaster at Thekady.*—There has been a large increase compared with the closing balance of last year, but this amount has since been adjusted in full. This item represents, as explained in the review for last year, the cash receipts made over by the Postmaster at Thekady to the Superintendent of Works, Periyár Division, during the month of March 1895 and not repaid by cheque on the Madura treasury before the close of the month.

42. *Securities of cultivators and renters of river lunkas, &c.*—There has been a decrease on the opening balance of the year. The amount is made up of 56 items and excepting three old items all belong to the current year. Of the three old items one belongs to the Gódávari Western division and amounts to Rs. 400. It was received in September 1892 and has been adjusted in April 1895. The two other items belong to the Kistna Western division amount to Rs. 12 and are in course of adjustment.

43. *Deposit received for purchase of stock bricks.*—This represents deposit received from Messrs. P. Orr and Sons for stock bricks to be supplied from the Consulting Architect's division. It is current and calls for no remark.

44. *Deposit received for license for sale of liquor.*—This represents license fee received from Virayya Kounden for the sale of liquor at Periyár. The Mahárajah of Travancore has sanctioned the Superintendent of Works at Periyár issuing temporary licenses for the sale of liquor at Periyár. The adjustment of the amount still awaits the final orders of Government.

IX.—*Materials at site of works.*

	Rs.
Balance at site of 1893–94	3,65,490
Do. of 1894–95	2,43,783
Decrease ...	1,21,707

45. The materials at close of the year were at the site of 386 works as compared with 338 works at the close of the previous year. The materials at site of 384 of these works have been reported as verified in full or in part, and, with the few exceptions noticed below, were found to be correct.

(i) The materials at site of two works in the Kistna Eastern division valued at Rs. 1,086 do not appear to have been verified, and Sub-divisional officers have been instructed by the Executive Engineer to verify and to report result.

(ii) Materials have been found deficient in part on eleven works and to the extent of Rs. 4,922 as seen in the following statement. Efforts are being made to have these materials also verified or actual deficiencies reported for orders.

Head.	Division.	Number of works.	Amount.	Remarks.
			Rs.	
	Ganjám Division.			
1	Value of gravel found deficient at site of constructing Itchápur-Jarada road.	1	35	The gravel is said to have been taken away by the Local Fund Department. Under reference.
2	Value of materials at site of constructing road from Tekkale to Anantagiri.	1	2,026	Re-verification ordered by the Executive Engineer to be made by the Sub-divisional officer. Result awaited.
3	Value of materials at site of constructing road with masonry works from Khalicota to Boirany.	1	1,090	Difference in value of materials. Under correspondence.
	Gódávari Eastern Division.			
4	Value of rough stone found deficient at site of constructing tower head paved bye-wash and road dam in Kanti-Iyyanna tank.	1	30	The Executive Engineer states that the Sub-divisional officer reports that the materials have been lost or stolen and that the sanction of the Superintending Engineer will be obtained to write off their value from the accounts.
5	Value of cut-stone found deficient at site of constructing sluice and surplus weir to Chinna and Pedda tank.	1	5	
	Kurnool Division.			
6	Value of condemned tiles at site of Taluk Cutcherry at Allagudda.	1	183	Adjustement by debit to work with Superintending Engineer's sanction promised.
7	Value of materials found deficient at site of Nandyal Munsif's Court.	1	373	Adjustment promised in August 1895.
	Kistna Eastern Division.			
8	Value of materials found deficient at site of constructing Tail lock at Lakshmipuram.	1	58	Sub-divisional officer asked to explain the difference.
	Kistna Western Division.			
9	Value of sand washed away during flood of July 1894 at site of Tail weir on bank canal at Adivipolem.	1	116	Sanctioned by Superintending Engineer to be written off to the work. Adjustment awaited.
	Kistna Northern Division.			
10	Value of burnt stone and lime at site of constructing Taluk office at Narasanapett.	1	325	Materials charged off to work, but value not adjusted. Adjustment promised in July 1895.
	Trichinopoly Division.			
11	Value of materials at site of constructing Taluk Cutcherry at Musiri.	1	681	Materials charged off to works, but value not adjusted.
	Total ..	..	4,922	

(iii) In addition to the above the Kistna Western division accounts for material at site of nine works, valued at Rs. 8,559, which have been charged direct to heads of estimate, but which have not been used up.

X.—*Balances in Work Accounts.*

	Balance on 1st April 1894.	Balance on 31st March 1895.
	Rs.	Rs.
(1) Advances to contractors and piece-workers charged to works including payments in excess of work done.	399	65
(2) Balances due to contractors and piece-workers ...	80,204	1,10,622
Total ...	80,603	1,10,687

46. The payments to piece-workers in excess of work done has been greatly reduced during the year and now stands at Rs. 65; it is made up of 33 small items and the major portion, viz., Rs. 61, refers to the Rushikulya division. About Rs. 10 of this sum refers to old items and the Executive Engineer reports that steps are being taken to adjust all outstandings at an early date.

47. The balance due to contractors has increased by over Rs. 30,000. The greater portions of the balance refer to current items, but there are still some old items unadjusted at close of the year. These have been brought to the notice of the Local Government and orders have been issued for their early settlement. In regard to some items the whereabouts of the parties are not known, and adjustments await the lapse of three years fixed by the rules.

48. All unsettled claims of six months standing and above are continued to be regularly reported to Government in the Provincial objectionable item statement.

XI.—Savings' Bank Deposits.

49. At the close of the year the balance of deposits in the Government Post Office Savings' banks amounted to Rs. 96,321-4-9 as against Rs. 1,19,011 at the close of 1893-94. Only Rs. 11,534 of this balance refers to the security deposit of members of the department. Pass books are said to have been obtained in all cases and securely lodged by the Executive Engineer.

XII.—Government Securities.

50. The value of Government paper at the close of the year on the Examiner's register amounted to Rs. 14,100 as below :—

	Rs.
(i) In trust with the Accountant-General, Madras	2,000
(ii) In safe custody with the Accountant-General, Madras	4,400
(iii) In safe custody with the Bank of Madras	6,000
(iv) In custody of Examiner pending correspondence with the Accountant-General, Madras	1,700
Total ...	14,100

51. In addition to the above, two notes aggregating Rs. 1,100 were returned to the Executive Engineer, Tanjore Division, for conversion to 3½ per cent. stock, and one note for Rs. 1,000 was returned to the Executive Engineer, Bellary Division, for the same purpose. These notes have since been received and sent to the Accountant-General, Madras, for safe custody.

52. A list was published by the Examiner in the *Fort St. George Gazette*, dated 20th April 1895, Part II, page 612, of the Government promissory notes lodged with the Accountant-General, Madras, and the Bank of Madras, and its correctness has been verified by the departmental officers concerned.

53. Comparing this list with the list published by the Accountant-General, Madras, in the *Fort St. George Gazette*, Part II, dated 23rd April 1895, pages 540, 559 and 560, the securities held in deposit agree, but of the securities held in safe custody, one note for Rs. 700 was shown as undergoing conversion from the 4 to the 3½ per cent. loan.

XIII.—Floating Cheques.

	Rs.
Amount of uncashed cheques at end of 1893-94	4,11,955
Amount of uncashed cheques at end of 1894-95	3,97,148
Decrease ...	14,807

54. There has been a decrease of the amount of uncashed cheques in some divisions, while in others there has been an increase; but the net result is a decrease of Rs. 14,807 as compared with the figures of the previous year.

XIV.—Objectionable Outlay.

55. The objectionable outlay at the close of the year is shown by heads of service in the following table :—

Major head.	Fund.	No estimate.		Excess over estimate.		No appropriation.		Excess over appropriation.	
		Number of works.	Amount expended.	Number of works.	Excess expended.	Number of works.	Amount expended.	Number of works.	Excess expended.
			Rs.		Rs.		Rs.		Rs.
35. Construction of Protective Irrigation Works.	Imperial ..	3	6,014	14	22,306	..	..	1	8,982
42. Major Works—Working Expenses	Do. ..	9	28,782	16	23,424	..	..	10	17,886
43. Minor Works and Navigation.	Provincial.	18	22,699	45	62,350	..	..	LS.	15,870
	Incorporated Local ..	..	..	..	..	..	..	..	..
44. Military Works ..	Imperial ..	..	..	1	1,343	..	..	1	1,704
49. Irrigation—Capital Expenditure	Do. ..	8	25,312	42	41,585	..	..	LS.	61,403
45. Civil Works	Do. ..	..	..	..	..	..	..	1	503
Do.	Provincial ..	6	16,358	18	65,765	LS.	3,096	19	19,035
Do.	Incorporated Local ..	2	1,603	..	..	..	..	5	258
Total ..	..	46	1,00,768	136	2,16,776	..	3,096	..	1,25,641

56. The irregularities have all been brought to the notice of Government, and orders issued to regularize the objectionable outlay in respect of estimates.

J. S. Sherlock-Hubbard

Examiner of Public Works Accounts, Madras.

P. W. CURRENT No. 7426

Recd. 1-10-95

~~2~~ 1
156

No 2438 W.J. 4th October 1895

10/
1 Ltr Dft

Recorded

J. M.