5923

Govt. of (1896) Madras.

PUBLIC WORKS.

Dated 22 Augt

5/8/96

Recd. Encl.

G.O. 5/8/ 1896 No 2260 W.

Suspense balances.

Govt of India Resolution on the Statements of objectionable outlay and floating cheques at the end of official year 1894-95, with the Examiner's office Note thereon, Comd. to officers concerned with remarks.

| Reminder issued 12-10-96

A 110/14

5/8

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P. W. 12.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General, Account.

READ—the following papers :—

Resolution from the Government of India, Public Works Department (Account —General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, the 27th April 1896, No. 45 A.—G.

Note by A. R. BECHER, Esq., Offg. Accountant-General, Public Works Department, No. 282 G., dated 23rd March 1896.

I.—SUSPENSE BALANCES.

The following statement shows the suspense balances outstanding at the close of 1894–95, 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.							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.
Madras—										
45. Civil works	Provincial ..	2,319	117	{ 5,25,087 (a) 3,909 }	..	656	..	11,172	62,528	..

(a) Represents balance at debit of workshop manufacture account.

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 to 96) and are certified to be current and efficient with some exceptions, the more important of which are noted below.

* * * * *

* * * * *

MADRAS.

29. *Stock.*—Stock was taken by responsible officers during the year and no serious discrepancies found.

30. The valuation placed upon stores in the Public Works Stores division makes no allowance for depreciation, &c., as required by paragraphs 124 and 126 of Chapter II, Volume II of Public Works Department Code. The balance cannot, therefore, be said to be efficient.

31. In the Kistna Eastern division the sanctioned limit of reserve stock was exceeded by Rs. 3,266, but the excess has since been reduced. In the Consulting Architect's division a sum of Rs. 4,345 was included in the stock balance on account of "Manufacture of stock" not provided for in the reserve limit; and in the Kistna Northern division the balance included a sum of Rs. 10,127 held at the debit of sub-head "Land, Kilns, &c.," which was not included in the reserve limit.

32. *Miscellaneous advances.*—The following items included in the balance appear worthy of notice:—

	Rs.
(i) Overpayment to a contractor on account of Balliguda Post office.	200
(ii) Balance of outlay on finished jobs executed in the Public Works Workshop division recoverable from the parties concerned ...	163
(iii) Annual maintenance of Cantonment roads and Military buildings at Quilon	138

Item (i).—A suit has been filed for the recovery.
Item (ii).—This is being gradually cleared.
Item (iii).—Bills for the work done were awaited from the Chief Engineer, Travancore Government.

33. *Materials at site.*—Materials were not completely verified. On eleven works materials to the extent of Rs. 4,922 were found deficient and the matter is being investigated. In the Kistna Eastern division materials to the extent of Rs. 1,086 in value remained unverified. In the Kistna Western division materials at site of nine works valued at Rs. 8,559 have been charged direct to heads of estimate without having been used up.

* * * * *

II.—OBJECTIONABLE OUTLAY.

35. 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. Number of works.	No estimate. Amount expended.	Excess over estimate. Number of works.	Excess over estimate. Excess expended.	No appropriation. Number of works.	No appropriation. Amount expended.	Excess over appropriation. Number of works.	Excess over appropriation. Excess expended.	Miscellaneous. Number of items or the class of irregularity.
Madras—			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	..	..	..	15,870	..
49. Irrigation, Capital Expenditure	Imperial	8	25,312	42	41,585	..	..	1	61,403	..
45. Civil Works	Do. ..	..	..	..	..	..	..	19	503	..
Do.	Provincial ..	6	16,358	18	65,765	..	3,096	5	19,035	..
Do.	Incorporated Local	2	1,603	..	..	..	..	..	258	..
	Total ..	46	1,00,768	135	2,15,430	..	3,096	..	1,23,937	..

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

	Number of works.	Outlay.
No estimate—		
Madras	46	Rs. 1,00,768
Excess over estimate—		
Madras	135	2,15,430
Excess over appropriations—		
Madras	(a)	1,23,937

(a) Number not stated.

37. It is satisfactory to observe that, during the year under review, there has been a considerable decrease in the number of works and the objectionable outlay. The figures of the two years compare as follows:—

	Number of works.	Objectionable outlay.
		Rs.
1893–94	787	35,79,482
1894–95	544	16,87,069

38. The principal irregularities in each province are commented upon below:—

* * * * *

48. *Madras.*—The outlay held objectionable in the Irrigation and Civil Works Accounts at the close of the official year 1894–95 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 work.	Amount expended.
	IMPERIAL.			Rs.
	35.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.			
	Excess over estimate.			
1. Rushikulya ..	Excavation of the Rushikulya Canal	February 1892 ..	1	20,252
	42.—MAJOR WORKS (WORKING EXPENSES).			
	No estimate.			
2. 3. 4. Kistna Eastern.	Tools required for Kistna Eastern division ..	December 1893 ..	1	3,729
	Constructing iron post for circular trap punt ..	March 1893 ..	1	1,663
	Tools required for Kistna Eastern division ..	Do. (supplementary).	1	4,412
5. Kistna Northern ..	Special repairs to Kistna anicut for 1894–95 ..	December 1894 ..	1	15,680
	Excess over estimate.			
6. Gódávari Eastern ..	Diversion of Bank canal below the Muskapally lock.	March 1894 (supplementary).	1	2,608
	49.—IRRIGATION.			
	No estimate.			
7. 8. Kistna Eastern.	Widening Ellore canal	September 1893 ..	1	4,132
	Compensation for Polraz Codu	August 1894 ..	1	1,721
9. Kistna Western ..	Widening tow-paths from 12" to 18" in the right bank of Main Canal.	October 1893 ..	1	2,134
10. Kistna Northern ..	Constructing proposed head-sluice at Sitanagram.	December 1894 ..	1	14,890
	Excess over estimate.			
11. 12. Periyár No. II.	Excavation of main channel, XI Reach ..	March 1894 ..	1	14,064
	" of 9" Branch channel	September 1894 ..	1	8,874
	PROVINCIAL.			
	43.—MINOR WORKS AND NAVIGATION.			
	No estimate.			
13. Cuddapah ..	Repairs to Dorai Chemen	May 1893	1	2,662
	Excess over estimate.			
14. Gódávari Eastern ..	Raising the Gódávari river left embankment from Rajahmundry to Yanam.	September 1893 ..	1	7,006
15. 16. 17. 18. Bellary ..	Improvements to Basavanna channel	March 1893 ..	1	5,362
	Gandiganair tank	October 1892 ..	1	1,951
	Improvements to Roya channel	July 1894	1	3,759
	Improvements to Thoortha channel	August 1894 ..	1	5,068
19. North Arcot ..	Widening and deepening the Cheyar main channel	July 1894	1	3,634

Item 5 has since been remedied. Items 1 to 4, 7, 9, 13 to 16 were also reported in paragraphs 51 and 52 of the previous year's report and have also been separately reported from time to time during the course of the year to the Government of India.

General Branch.

Division.	Name of work.	Month in which objectionable expenditure first appeared.	Number of work.	Amount expended.
	PROVINCIAL.			
	45.—CIVIL WORKS.			Rs.
	No estimate.			
1. Kistna Western ..	Manufacture of stone at Vadlamadi ..	January 1894 ..	1	4,352
	Excess over estimate.			
2. Ganjám	New residence for the Collector at Chatrapur.	March 1894		
3. Vizagapatam ..	Road from Potinghy to Koraput	March 1892 ..	1	2,573
4. West Coast ..	Collector's office at Calicut	July 1893 ..	1	28,051
5. Coimbatore ..	Suspension bridge across the Kullar	April 1894 ..	1	10,889
6. Kistna Western ..	Taluk Cutcherry, Seethanapally	August 1891 ..	1	12,476
	INCORPORATED LOCAL.		..	2,371
	45.—CIVIL WORKS.			
	No estimate.			
7. Cuddapah	Gurramkonda-Galivada Road	September 1892 ..	1	1,603

Item 5 has since been remedied. Items 3, 4, 6 and 7 were also reported in paragraph 52 of the previous year's report.

49. Attention is also invited to the large outlay of Rs. 1,23,937 incurred in excess of appropriations.

* * * *

III.—FLOATING CHEQUES.

53. The following table exhibits the amounts of uncashed cheques at close of 1894–95 in comparison with 1893–94 :—

Province.	Buildings and Roads Branch.		Irrigation Branch.		Total.	
	1894–95.	1893–94.	1894–95.	1893–94.	1894–95.	1893–94.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	3,97,148	4,11,955	..	..	3,97,148	4,11,955

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

55. As compared with the previous year there has been a decrease of Rupees 2,51,966 in the total amount of uncashed cheques, which is satisfactory. The decrease is accounted for chiefly by Upper Burma (Rs. 1,29,379); Lower Burma (Rs. 1,05,512); Bengal (Rs. 72,872); and Central Provinces (Rs. 34,179). Increases occurred chiefly in Bombay (Rs. 89,725); North-Western Provinces and Oudh (Rs. 40,556) and Assam (Rs. 27,821).

Resolution.—The special attention of Local Governments and Administrations is invited to paragraphs * * * 30, 31, 33, * * * 48 and 49 of the Accountant-General's note.

Order.—Ordered that the foregoing be communicated to the Local Governments, The Government of Madras. * * Administrations, and Officers noted in the * * * * margin for information and guidance.

(Signed) M. W. BISSET, Colonel, R.E.,
Secretary to the Government of India.

Office-note from the Examiner, Public Works Accounts, dated 30th June 1896, No. 1889½ D./A.

With reference to office-note No. 2351 C., dated 28th May 1896, I beg to state that the following items referred to in the Resolution of the Government of India, Public Works Department, No. 45 A.—G., dated 27th April 1896, remain now unremedied, and the action in regard to each is noted against each item.

(i) *Paragraph* 31 *of Accountant-General's note.*—The balance of stock in the Consulting Architect, and also in the Kistna Northern division at the close of March 1896 is within the total sanctioned limit of stock, but no special provision is made in the sanction limit for "Manufacture of stock" in the former and for "Land and Kilns, &c." in the latter division.

(ii) *Paragraph* 32 *of Accountant-General's note.*—Item III only remains unadjusted. The Executive Engineer had promised adjustment in his supplemental accounts for March 1896, but has not as yet done so and is again reminded.

(iii) *Paragraph* 33 *of Accountant-General's note.*—Of the eleven works on which materials were found deficient, three are still unremedied and these belong to the Ganjám division—

	Rs.
(1) Value of grvel found deficient at site of constructing Ichchhá-puram-Jarada road	35

The Executive Engineer states that the road will be handed over to the Local Fund Department with reference to G.O. No. 2263 W. of 11th September 1895, when the discrepancies will be adjusted.

	Rs.
(2) Value of materials at site of constructing road from Tekkali to Anantagiri	2,026
(3) Value of materials at site of constructing road with masonry works from Khalikota to Boirany	1,090

The Executive Engineer states that both cases are reported to the Superintending Engineer for the sanction of Government to be obtained to the write-off of the value of the materials.

(iv) *Paragraph* 48 *of Accountant-General's note.*—Of nineteen items noticed under Irrigation and seven under General branch, twelve of the former and three of the latter have been remedied. The unremedied items are—

Irrigation Branch—Items 2, 3, 4, 7 *and* 8, *Kistna Eastern division; Item* 10, *Kistna Northern division.*—These irregularities have regularly been brought to notice of Government in the monthly Provincial objectionable items statements of the Second Circle and further by special reports (see office-note No. 3116 D./A. of 2nd October 1895 and No. 1053 D./A. of 14th April 1896, and Government Orders thereon, G.O. No. 2533 W. of 15th October 1895 and No. 1517 W. of 14th May 1896).

Of the seven unremedied items under Irrigation it will be seen that six items relate to the Second Circle, and besides these there are several items under Miscellaneous irregularities which are outstanding for long periods. Attention is invited to the Provincial objectionable items statement submitted to Government.

Item 14, *Gódávari Eastern Division.*—The work is completed, but the subject of land compensation is still under reference with the Collector The irregularity is being regularly reported to Government in the Provincial objectionable items statements.

General Branch—Item 2, *Ganjám Division.*—The work is reported as completed and in the Provincial objectionable items statement for January 1896 it is said that the "completion report is under check." The Provincial objectionable items statements for February and March 1896 have not as yet been received from Government. (Please see G.O. No. 1064 W., dated 25th March 1896).

Item 3, *Vizagapatam Division.*—The work is reported complete and Government have called for the completion report. The irregularity has been regularly reported in the Provincial objectionable items statements; (also please see G.O. No. 1060 W., dated 25th March 1896).

Item 4, *West Coast Division.*—The work is reported as completed, but the closing of the accounts of the work is said to be due to the non-acceptance of the final bill by the contractor. The Executive Engineer has ordered the accounts of the work to be closed. (Attention is invited to G.O. No. 1060 W. of 25th March 1896).

Item 6, *Kistna Western Division.*—A completion report has been promised and the irregularity has been reported regularly in the Provincial objectionable items statements. (Please see G.O. No. 1050 W. of 25th March 1896 and the remarks made under Irrigation Branch irregularities items 2, 3, 4, 7, 8 and 10).

(v) *Paragraph* 49 *of Accountant-General's note.*—The excesses under appropriations have all been ordered to be passed by the Local Government.

ORDER—No. 2260 W., dated 5th August 1896.

Communicated to the officers concerned.

2. The Superintending Engineer, V Circle, will arrange to have the stores in the Public Works Stores division revalued in the manner indicated in paragraph 30 of the Accountant-General's note.

3. Special provision should be made in the reserve limit for "Manufacture of stock" in the Consulting Architect's division and for "Land and Kilns, &c.," in the Kistna Northern division as noticed in paragraph 1 of the Examiner's office-note above recorded.

4. The Superintending Engineer, IV Circle, will arrange for the early recovery of Rs. 138 referred to in paragraph 32, item (iii) of the Accountant-General's note.

5. With regard to paragraph (iii), clause 1 of the Examiner's office-note, the Superintending Engineer, I Circle, will report why the Ichchhápuram-Jarada road has not yet been handed over to the District Board, Ganjám. The deficiencies in road materials mentioned in clauses 2 and 3 are under investigation.

6. The irregularities brought to notice in paragraph (iv) of the Examiner's office-note relate to I, II and IV Circles and the special attention of the officers concerned was called in G.O. No. 1060 W., dated 25th March 1896, to the long delay in the settlement of most of these items. Those officers will now at once report the action taken by them for the removal of the objections.

(True Extract.)

Under Secretary to Government.

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

Exd. Md. Pahilvan.

Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1896} Madras.

PUBLIC WORKS.

Dated August, 5th.

Read. *Encl.*

G.O. No. 2260 W., 5th Aug. 1896.

AUGUST.

Suspense Balances

Government of India Resolution on the statements of —, objectionable outlay and floating cheques at the end of official year 1894-95, with the Examiner's office-note thereon, communicated to officers concerned with remarks.

No. 2260 W

PUBLIC WORKS DEPARTMENT.

Genl Dept

PROCEEDINGS OF THE MADRAS GOVERNMENT.

5 August 1896

READ the following Resolution of the Govt. of India No 45 A.G. dy 27 April 1896

Office Note from the Examiner P.W. Accounts No. 1889½ dated 30th June 1896

Communicated to the officers concerned.

2. The Suptg. Engineer V Circle will arrange to have the stores in the P.W. Stores division revalued in the manner indicated in para 30 of the Accountant General's note.

3. Special provision should be made in the reserve limit for "Manufacture of stock" in the Consulting Architect's Division and for "Land and Kilns &c" in the Kistna Northern Division as noticed in para 1 of the Examiner's office note above recorded.

4. The Suptg. Engineer IV Circle will arrange for the early recovery of Rs. 138 referred to in para 32, item iii, of the Accountant General's note.

5. With regard to para iii, clause 1, of the Examiner's office note, the Suptg. Engineer I Circle, will report why the Itchapur Jarada road has not yet been handed over to the District Board

[P. W. 40. 2,000—6-6-96]

Board Ganjam. The deficiencies in road materials mentioned in clauses 2 & 3 are under investigation.

6. The irregularities brought to notice in para IV of the Examiner's office note relate to I, II, & IV Circles and the special attention of the officers concerned was called, in G.O. No. 1060 W dated 25th March 1896, to the long delay in the settlement of most of these items. Those officers will now at once report the action taken by them for the removal of the objections.

30/7/96

To.
The Chief Engr. for Irrigation
" Suptg. Engineers
" C.A. to Govt.
" Examiner P.W. Accounts.

19/8/96

7 JUN 1896 A.M. ACCOUNTS

No. 45 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, dated the 27th April 1896.

Despd 9.5.96

BUILDINGS AND ROADS AND IRRIGATION BRANCHES.

Suspense balances, objectionable outlay, and floating cheques at the end of the official year 1894-95.

Read the following :—

Note by A. R. Becher, Esq., Offg. Accountant General, Public Works Department, No. 282 G., dated 23rd March 1896.

I.—SUSPENSE BALANCES.

The following statement shows the suspense balances outstanding at the close of 1894-95, 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	...	...	1,320	...	...	...	...	453	...
Central India—										
45.—Civil Works	Imperial	743	...	6,420	...	56	2,085	240	50,340	...
Coorg—										
45.—Civil Works	Imperial	1,203	...	13,728	...	...	2,127	4,277	413	...
Port Blair—										
45.—Civil Works	Imperial	...	48	...	...	...	...	...	341	...
Hyderabad—										
45.—Civil Works	Imperial	...	...	...	...	...	...	621	...	...
Central Provinces—										
45.—Civil Works	Provincial	11,015	285	46,253	...	140	1,454	4,009	37,990	...
Upper Burma—										
43.—Minor Works and Navigation	Imperial	...	...	...	...	...	...	...	...	...
45.—Civil Works	Do.	9,343	... 54	87,171	290	...	...	21,210	17,972	...
Lower Burma—										
45.—Civil Works	Provincial	2,193	418	4,17,329	3,973	...	46,490	12,637	83,033	...
Assam—										
45.—Civil Works	Imperial	...	...	2,847	...	...	...	1,094	...	...
Ditto	Provincial	...	219	43,228	4,905	...	41,941	10,277	38,339	...
Bengal—										
43.—Minor Works and Navigation	Provincial	1,717	670	1,37,089	99	...	...	7,523	98,705	Dr. 19,473
49.—Irrigation	Imperial	2,362	4	2,46,306	2,678	...	1,099	1,083		
45.—Civil Works	Do.	...	...	102	...	...	272	...		
Ditto	Provincial	7,277	10,756	2,17,171	1,671	...	2,036	7,350	44,971	
North-Western Provinces and Oudh—										
35.—Construction of Protective Irrigation Works.	Imperial	...	...	21,845	...	...	...	3		
43.—Minor Works and Navigation	Provincial	...	...	15,128	...	...	...	651	23,229	...
49.—Irrigation	Imperial	2,608	19	5,65,236	...	...	...	13,201		
45.—Civil Works	Provincial	—160	829	4,82,314	3,311	...	9,819	23,383	1,25,425	...
Punjab—										
35.—Construction of Protective Irrigation Works.	Imperial	49	3	7,730	...	...	...	32		
43.—Minor Works and Navigation	Do.	123	...	3,908	...	...	...	600	2,63,723	Cr. 32,364
49.—Irrigation	Do.	15,547	445	8,06,519	...	...	...	19,942		
45.—Civil Works	Do.	80	...	11,403	...	...	...	59	83,506	...
Ditto	Provincial	5,167	447	1,51,857	...	...	...	4,652		
Madras—										
45.—Civil Works	Provincial	2,319	117	5,25,087 (a) 3,909	...	656	...	11,172	62,528	...
Bombay—										
43.—Minor Works and Navigation	Imperial	...	...	1,070	...	...	...	3,340	1,09,960	...
49.—Irrigation	Do.	...	...	...	...	...	...	121		
45.—Civil Works	Provincial	...	...	4,884	87	...	68	2,320	4,52,992	...
Ditto	Incorporated Local.	...	...	...	...	...	1,674	...		
	1894-95	51,589	14,314	38,19,754	17,014	852	1,09,065	1,49,797	14,93,980	Cr. 12,891
	1893-94	23,976	40,043	41,13,003	Dr. 16,162 Cr. 5,623		1,57,813	2,40,661	16,93,200	Dr. 1,461

(a) Represents balance at debit of Workshop Manufacture account.

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

Coorg.

3. *Miscellaneous Advances.*—The balance under this head included an advance of Rs. 165 outstanding since 1893-94. This was duly reported to the Chief Commissioner by the Examiner.

4. *Balances in Works Accounts.*—At the end of 1894-95 the balance due by contractors stood at Rs. 1,871. Of this sum Rs. 1,103 has since been adjusted. The balance Rs. 768 has been outstanding as shown below :—

	Rs.
1891-92	25
1892-93	453
1893-94	290
	768

These unsettled claims were regularly reported to the Local Administration.

Central Provinces.

5. *Stock.*—The sanctioned limit of reserve stock in the Nagpur Division was exceeded by Rs. 6,272 owing to a special stock of tiles having been purchased for certain sanctioned works. The closing balance was however well within the total limit of Rs. 52,000 for the whole province.

6. Excepting the stock of three sub-divisions of the Plateau Division, which was counted in April 1895, all the stock is reported to have been counted during the year and found correct.

7. The value of surplus stores at the close of 1894-95 amounted to Rs. 5,217, for the disposal of which no orders were passed by the Local Administration.

8. *Miscellaneous Advances.*—The balance under this head included the following special items :—

	Rs.
(i) Work done in excess of contributions	422
(ii) Amount transferred by the Examiner of Public Works Accounts, Bengal, for recovery	1,500

Rs. 402 of Item (i) have been adjusted in April 1895 by charge to an estimate sanctioned from Provincial funds, the balance of the excess Rs. 20 being in contravention of para. 81, Chapter IX, Public Works Department Code, Volume I, was reported to the Local Administration. Item (ii) represents moiety of a sum paid to Mr. Hughes, Officiating Chief Engineer, by the Calcutta Municipality, subsequently ordered to be refunded; it is being recovered in instalments.

9. *Balances in Works Accounts.*—The balance due by contractors amounted to Rs. 15,121 and included a sum of Rs. 9,853 on account of the value of stock issued to a certain contractor for which no receipts are held by the Executive Engineer owing to the contractor constantly keeping himself away from his work, but the stock issues were carefully verified with the actual work done and the matter reported to the Chief Engineer.

Upper Burma.

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

	Rs.
(i) Cheques drawn by the Superintendent, Northern Shan States, against a departmental drawing account but not accounted for in 1894-95	5,000
(ii) Work done in excess of contributions	1,000

Item (i). The Superintendent was addressed. Item (ii) is recoverable from the Minbu Municipality and is in contravention of paras. 81 and 82 (iv), Chapter IX, Volume I, of Public Works Department Code.

Lower Burma.

11. *Miscellaneous Advances.*—The balance included a sum of Rs. 4,000, being the amount of cheques drawn, but not accounted for, by the Deputy Commissioner of the Thayetmyo District. It also included a sum of Rs. 2,246 spent in excess of contributions realized. Superintending Engineer's attention was drawn to this irregularity, and Rs. 982 have since been settled.

12. *Balances in Works Accounts.*—The balance due by contractors included a sum of Rs. 1,000 advanced to a contractor without the sanction of the Local Administration as required by para. 33, Chapter VIII, Volume I, of Public Works Department Code. The amount is not covered by the value of work done, but the contractor has promised to refund the money.

Assam.

13. *Materials at site.*—The materials at site of works amounted to Rs. 49,814 against Rs. 53,513 at end of previous year. In the Sylhet Division there was a large balance of Rs. 37,008 held at site of works, which included contribution and local fund works.

14. *London Invoices and London Stores.*—The balances are said to be in course of adjustment. The delay was due to the non-receipt of invoices despatched from England and to the non-arrival of stores at their proper destination.

15. *Balances in Works Accounts.*—There was a satisfactory decrease in the net balance held in these accounts. The net balance due to contractors was Rs. 16,395 against Rs. 59,923 at the end of 1893-94.

Bengal.

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

	Sanctioned limit.	Balance.	Excess.
	Rs.	Rs.	Rs.
Calcutta Workshops	30,000	60,328	30,328
Examiner's Auxiliary Accounts	...	2,956	2,956

As reported in para. 18 of my note for 1893-94 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. The balance is being gradually reduced under orders of the Local Government.

17. 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.

18. *Sales.*—The balance of Rs. 10,756 under 45—Civil Works—Provincial included the following items which are worthy of notice :—

(i) Rs. 3,551 due from the several District Boards and Municipalities for articles manufactured by Calcutta Workshops which were not paid for during the year.

(ii) Rs. 6,156 represent value of stores made over on abolition of Public Works divisions to the District Boards, which are being utilized on the works under construction as occasion arises, and their values paid into treasury to the credit of the Public Works Department. The materials were verified by District Engineers.

19. *Miscellaneous advances.*—The balance held under this head in the Irrigation Accounts included the following special items :—

	Rs.
(i) Expenditure incurred against a contribution from the Maharaja of Dumraon for additions to the Charitable Dispensary at Bankipur awaiting adjustment of the amount of contribution by the Civil Department	2,530
(ii) Repairs to village channels recoverable from owners on completion of works in the Buxar and Arrah Divisions	1,402

These are reported to be in course of adjustment.

20. 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. Of this sum Rs. 211 were recovered in April 1895. The balance has since been adjusted.

North-Western Provinces and Oudh.

21. *Stock.*—The balance in the Buildings and Roads Branch amounted to Rs. 4,82,314, against Rs. 5,95,078 at the close of 1893-94. The reduction is due to the disposal of a large quantity of the Rurki Workshop stock.

22. *Purchases.*—The debit balance was irregular, *vide* para. 95, clause II(*b*), Chapter III, Volume II, of Public Works Department Code. The details were not reported to the Examiner, and consequently the balance was not susceptible of monthly audit. The amount was to be adjusted in the accounts for June 1895.

23. *Miscellaneous Advances.*—In the Irrigation Accounts the balance under this head included the under-noted items which deserve special notice :—

	Rs.
(i) Construction of guls for Zamindars	3,943
(ii) Removal of plantation, felling and cutting trees, etc.	2,923
(iii) Outlay incurred on a contribution work prior to receipt of funds	612

Item (i). The Collectors of districts have been addressed by the Executive Engineers concerned in view to the recovery of the amount; item (ii) was adjusted in the accounts for April 1895 by a refund of revenue receipts; and item (iii) has since been adjusted.

24. In the Buildings and Roads Branch the balance included a sum of Rs. 425 spent in excess of contribution from the Naini Tal Municipality. This, as also item (iii) above, is in contravention of paras. 81 and 82 (iv), Chapter IX, Volume I, of Public Works Department Code.

Punjab.

25. *Stock.*—Stock was duly verified during the year.

In the Irrigation Branch an excess of Rs. 7,870 was reported over the adjusted value of stock, which occurred mainly in the 1st and 4th Divisions, Chenab Canal, owing to building materials and metal having been issued during the previous year at rates that were too high.

26. *Materials at site.*—In the Buildings and Roads Branch the value of materials at site of works amounted to Rs. 2,08,543, or Rs. 1,14,619 less than that at close of 1893-94. The decrease is satisfactory.

27. *Miscellaneous advances.*—The balance under this head in the Irrigation Accounts included the following special items which are in course of adjustment :—

	Rs.
(i) Survey of water courses of Bhalat Rajbaha	821
(ii) Constructing flour mills, Shahkot Rajbaha	3,139

In the Buildings and Roads Branch the following irregular items (Public Works Department Code, Volume I, Chapter IX, paras. 81 and 82 (iv)) are noticed :—

	Rs.
(i) Expenditure on annual repairs to nazul building over the gateway of the Fort, Sialkot, recoverable from the Municipal Committee	72
(ii) Expenditure on completing Lawrence Memorial Asylum Chapel at Murree, recoverable from the Principal of the Asylum	54

28. *Deposits.*—In the Buildings and Roads Branch there was a large decrease of Rs. 91,145 in the balance held under this head due to the utilization during the course of the year of contributions paid in the previous year for the Delhi Drainage and Umballa Water Works projects and the Lady Aitchison Hospital at Lahore.

Madras.

29. *Stock.*—Stock was taken by responsible officers during the year and no serious discrepancies found.

30. The valuation placed upon stores in the Public Works Stores Division makes no allowance for depreciation, etc., as required by paras. 124 and 126 of Chapter II, Volume II, of Public Works Department Code. The balance cannot, therefore, be said to be efficient.

31. In the Kistna Eastern Division the sanctioned limit of reserve stock was exceeded by Rs. 3,266, but the excess has since been reduced. In the Consulting Architect's Division a sum of Rs. 4,345 was included in the stock balance on account of "Manufacture of stock" not provided for in the reserve limit; and in the Kistna Northern Division the balance included a sum of Rs. 10,127 held at the debit of sub-head "Land, Kilns, etc.," which was not included in the reserve limit.

32. *Miscellaneous advances.*—The following items, included in the balance, appear worthy of notice :—

	Rs.
(i) Overpayment to a contractor on account of Balliguda Post Office	200
(ii) Balance of outlay on finished jobs executed in the Public Works Workshop Division recoverable from the parties concerned	163
(iii) Annual maintenance of Cantonment roads and Military buildings at Quilon	138

Item (i).—A suit has been filed for the recovery.

Item (ii).—This is being gradually cleared.

Item (iii).—Bills for the work done were awaited from the Chief Engineer, Travancore Government.

33. *Materials at site.*—Materials were not completely verified. On eleven works materials to the extent of Rs. 4,922 were found deficient and the matter is being investigated. In the Kistna Eastern Division materials to the extent of Rs. 1,086 in value remained unverified. In the Kistna Western Division materials at site of nine works valued at Rs. 8,559, have been charged direct to heads of estimate without having been used up.

Bombay.

34. *Stock.*—The value of surplus stores at close of 1894-95 amounted to Rs. 64,225,* against Rs. 37,134 at the close of 1893-94. The balance at close of the year was almost double that at the end of the previous year. It is not stated what steps have been taken for the disposal of these stores. This point has been noticed in the three previous years' notes also.

	Rs.
* Irrigation	16,979
Buildings and Roads Branch	47,246
Total	64,225

II.—Objectionable outlay.

35. 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	...	...	1	1,201	...	...	...	...	...
Ditto	Incorporated Local	1	543	...	...	...	...	...	...	...
		1	543	1	1,201	...	...	...	...	...
Baluchistan—										
45.—Civil Works (including special revenues)	Imperial	...	...	1	735	...	...	...	...	3
Central Provinces—										
45.—Civil Works	Provincial	2	205	7	6,608	4	1,870	1	615	4
Upper Burma—										
43.—Minor Works and Navigation	Imperial	...	...	3	1,28,569	...	...	1	14,678	...
45.—Civil Works	Ditto	2	3,863	22	94,748	3	6,467	10	19,598	1
		2	3,863	25	2,23,317	3	6,467	11	34,276	1
Lower Burma—										
43.—Minor Works and Navigation	Provincial	...	...	...	...	...	...	1	663	...
45.—Civil Works	Ditto	5	9,480	8	1,80,799	5	9,787	8	18,304	1
Ditto	Incorporated Local	7	12,307	8	7,519	7	12,307	4	6,031	...
		12	21,787	16	1,88,318	12	22,094	13	24,998	1
Assam—										
45.—Civil Works	Imperial	...	...	...	...	...	...	1	22,617	...
Ditto	Provincial	2	1,147	7	3,829	...	...	1	1,777	...
Ditto	Incorporated Local	23	43,504	11	10,429	6	22,269	10	16,142	...
		25	44,651	18	14,258	6	22,269	12	40,536	...
Bengal—										
42.—Major Works—										
Working expenses	Provincial	...	...	4	8,805	...	...	2	7,137	...
43.—Minor Works and Navigation	Ditto	...	...	3	4,360	2	6,742	1	2,823	1
49.—Irrigation, Capital Expenditure	Imperial	1	1,563	5	14,364	...	...	2	12,250	...
45.—Civil Works	Provincial	2	12,517	1	1,302	1	4,236	2	2,173	...
		3	14,080	13	28,831	3	10,978	7	24,383	1
North-Western Provinces and Oudh—										
35.—Protective Irrigation Works	Imperial	...	...	...	...	...	...	...	2,143	2
42.—Major Works—										
Working expenses	Provincial	...	...	...	...	...	...	...	4,308	1
43.—Minor Works and Navigation	Ditto	...	...	...	...	...	...	...	38,783	...
49.—Irrigation, Capital Expenditure	Imperial	3	2,617	5	3,315	...	...	...	10,494	2
45.—Civil Works	Ditto	2	891	1	659	2	891	1	659	...
Ditto	Provincial	39	31,419	14	44,084	36	26,804	13	42,060	...
Ditto	Incorporated Local	23	57,200	12	9,559	23	16,586	25	24,882	...
		67	92,127	32	57,617	61	44,281	...	1,23,329	5
Punjab—										
42.—Major Works—										
Working expenses	Imperial	...	...	...	...	...	...	7	24,156	...
43.—Minor Works and Navigation	Ditto	...	...	...	...	...	...	3	3,790	2
49.—Irrigation—										
Capital Expenditure	Ditto	13	9,544	30	36,153	...	...	11	34,285	9
45.—Civil Works	Ditto	2	18,574	2	3,011	2	1,306	1	3,041	...
Ditto	Provincial	2	1,794	12	12,508	2	5,720	10	7,790	...
Ditto	Incorporated Local	1	1,181	...	...	...	...	1	3,101	...
		18	31,093	44	51,672	4	7,026	33	76,163	11
Madras—										
35.—Construction of Protective Irrigation Works	Imperial	3	6,014	14	22,306	...	...	1	8,982	...
42.—Major Works—										
Working expenses	Ditto	9	28,782	16	23,424	...	...	10	17,886	...
43.—Minor Works and Navigation	Provincial	18	22,699	45	62,350	...	...	...	15,870	...
49.—Irrigation, Capital Expenditure	Imperial	8	25,312	42	41,585	...	...	...	61,403	...
45.—Civil Works	Ditto	...	...	...	...	...	...	1	503	...
Ditto	Provincial	6	16,358	18	65,765	...	3,096	19	19,035	...
Ditto	Incorporated Local	2	1,603	...	...	...	...	5	258	...
		46	1,00,768	135	2,15,430	...	3,096	...	1,23,937	...
Carried over	...	176	3,09,117	292	7,87,987	...	1,18,081	...	4,48,237	26

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	.....	176	3,09,117	292	7,87,987	...	1,18,081	...	4,48,237	26
Bombay—										
35.—Construction of Protective Irrigation Works	Imperial	...	...	...	...	...	...	1	1,251	1
42.—Major Works—										
Working expenses	Ditto	...	...	...	...	3	15,028	1	534	1
43.—Minor Works and Navigation	Ditto	1	23	3	1,45,275	2	10,804	1	739	3
49.—Irrigation, Capital Expenditure	Ditto	14	5,252	4	36,883	...	...	3	36,423	1
45.—Civil Works	Imperial	1	196	...	...	1	196	1	2,093	...
45.—Civil Works	Provincial	1	9	1	137	1	532	2	1,666	2
		17	5,480	8	1,82,295	7	26,560	9	42,706	8
Grand Total		193	3,14,597	300	9,70,282	...	1,44,641	...	4,90,943	34

ABSTRACT.

35.—Protective Irrigation Works	Imperial	3	6,014	14	22,306	...	...	...	12,376	3
42.—Major Works, Working expenses	Ditto	9	28,782	16	23,424	...	15,028	...	42,576	1
Ditto ditto	Provincial	...	...	4	8,805	...	...	...	11,445	1
43.—Minor Works and Navigation	Imperial	1	23	6	2,73,844	...	10,804	...	19,207	5
Ditto ditto	Provincial	18	22,699	48	66,710	...	6,742	...	53,139	1
49.—Irrigation, Capital Expenditure	Imperial	39	44,288	86	1,32,300	...	...	...	1,54,855	12
45.—Civil Works	Ditto	7	23,524	27	1,00,354	...	8,860	...	48,511	4
Ditto	Provincial	59	72,929	68	3,15,032	..	52,045	..	93,420	7
Ditto	Incorporated Local	57	1,16,333	31	27,507	...	51,162	...	50,414	...
		193	3,14,597	300	9,70,282	(a)	1,44,641	(a)	4,90,943	34

(a) Total number of works not shown, as in some Provinces the excesses were reported on the total grants.

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

No estimate.

	No. of works.		Outlay. Rs.
Madras	46		1,00,768
North-Western Provinces and Oudh	67		92,127
Assam	25		44,651
Punjab	18		31,093
		156	2,68,639

Excess over estimate.

Upper Burma	25		2,23,317
Madras	135		2,15,430
Lower Burma	16		1,88,318
Bombay	8		1,82,295
North-Western Provinces and Oudh	32		57,617
Punjab	44		51,672
		260	9,18,649

No appropriations.

North-Western Provinces and Oudh	61		44,281
Bombay	7		26,560
Assam	6		22,269
		74	93,110

Excess over appropriations.

Madras	(a)		1,23,937
North-Western Provinces and Oudh	(a)		1,23,329
Punjab	33		76,163
Bombay	9		42,706
Assam	12		40,536
		54	4,06,671
		544	16,87,069

(a) Number not stated.

37. It is satisfactory to observe that, during the year under review, there has been a considerable decrease in the number of works, and the objectionable outlay. The figures of the two years compare as follows:—

	Number of works.	Objectionable outlay.
		Rs.
1893-94	787	35,79,482
1894-95	544	16,87,969

38. The principal irregularities in each Province are commented upon below.

39. *Upper Burma.*—The chief items of objectionable outlay under "Excess over estimate" against "43.—Minor Works and Navigation" were—

	Rs.
(i) Improvements to Nyaungyan-Minhla tank . . .	1,05,662
(ii) Putting the existing Mu canal originally made by Burmans into good working order	21,440

These items have been reported to the Government of India. As regards the former, the revised estimate was submitted by the Chief Commissioner to the Government of India, but it was returned in view to the classification of the work being changed from "Works for which neither Capital nor Revenue Accounts are kept" (Agricultural) to "Works for which Capital and Revenue Accounts are kept."

40. The chief irregularities outstanding under "45.—Civil Works—Imperial" "Excess over estimate" were—

	Rs.
(i) Improving Nahakaung-Mawteik road (outstanding since October 1894)	18,686
(ii) Constructing a cart track from Mawteik to Baumauk (outstanding since January 1894)	15,983
(iii) Aligning and cutting a mule track along the upper defile of the Irrawaddy above Bhamo (outstanding since August 1894)	11,018
(iv) Constructing Political Officer's quarters at Tiddim (outstanding since April 1894)	9,863
(v) Constructing a civil dispensary and hospital for 20 beds at Mogok (outstanding since April 1894) . . .	6,866
(vi) Metalling Myingyan—Fort Stedman road (outstanding since August 1894)	6,098

With the exception of items (iv) and (v) they have since been remedied.

41. *Lower Burma.*—The important items are—

45.—Civil Works—Provincial.

Excess over estimate.

	Rs.
(i) Constructing new Government House at Rangoon (outstanding since February 1895)	1,31,372
(ii) Constructing new Public Offices at Rangoon (outstanding since March 1894)	38,500

The objectionable expenditure on these items to end of June 1895 amounts to Rs. 1,84,680 and Rs. 40,764 respectively. The revised estimate for the former is now under disposal by the Government of India, and, as regards the latter, the revised estimate is said to be in course of submission.

42. *Assam.*—The expenditure incurred without estimate was chiefly under "45.—Civil Works—Incorporated Local" in connection with several minor works undertaken during the last quarter of the official year. This was duly reported by the Examiner to the Local Administration.

43. *Bengal.*—The irregularity shown under "Miscellaneous" represents outlay (Rs. 74,996) incurred during 1894-95 on the Orissa Coast Canal and held objectionable, pending sanction of Government of India to completion report and schedule of incomplete works, the construction estimate of the canal having been closed on 31st March 1894. The completion report has since been submitted to the Government of India.

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

45.—Civil Works—Local.

No estimate.

	Rs.
(i) Repairing damages done by the Gohna Lake flood . . .	43,230

45.—Civil Works—Provincial.

Excess over estimate.

(ii) Carrying out protective measures in connection with the Gohna Lake flood	25,685

Item (i).—It is not reported what steps have been taken towards remedying this irregularity, and as regards item (ii), the work has been completed and the excess will be passed by the Local Government on the completion report.

45. In this province a large amount was also outstanding at the close of the year under the head "Excess over appropriation."

46. The irregularities under "Miscellaneous" are chiefly on account of the outlay incurred on open canal capital of the Betwa, Ganges, Agra and Eastern Jumna Canals, the construction estimates of which have been closed, but for which completion reports, schedules of works, etc., prescribed in Public Works Department Code, Volume II, Chapter V, para. 35, and Chapter IX, para. 11, have not been submitted to the Government of India. It is reported that the schedules are under submission. The completion report for the Ganges Canal has since been received and is under consideration.

47. *Punjab.*—The only item of importance under "No Estimate" against "45.—Civil Works—Imperial" is the balance of the outlay incurred on certain works at Kurram through the agency of the Civil Department, which remained unsanctioned at the close of 1894-95. Of the total outlay of Rs. 28,495, a sum of Rs. 11,166 incurred to end of 1892-93 was sanctioned in Government of India, Public Works Department, letter No. 38 M., dated 8th February 1895, and the balance Rs. 17,329 incurred in 1893-94 and 1894-95 has since been sanctioned in Public Works Department letter No. 108 A.—G., dated 3rd October 1895, and the objection removed.

48. *Madras.*—The outlay held objectionable in the Irrigation and Civil Works Accounts at the close of the official year 1894-95 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 work.	Amount expended.
				Rs.
	IMPERIAL.			
	35.—Construction of Protective Irrigation Works.			
	Excess over estimate.			
1. Rushikulya .	Excavation of the Rushikulya Canal .	February 1892 .	1	20,252
	42.—Major Works—Working Expenses.			
	No estimate.			
2. Kistna, Eastern	Tools required for Kistna, Eastern Division.	December 1893 .	1	3,729
3. Kistna, Eastern	Constructing iron post for circular trap print.	March 1893 . .	1	1,663
4. Kistna, Eastern	Tools required for Kistna Eastern Division.	Do. (supplementary).	1	4,412
5. Kistna, Northern .	Special repairs to Kistna Anicut for 1894-95.	December 1894 .	1	15,680
	Excess over estimate.			
6. Godavary, Eastern	Diversion of bank canal below the Muskapully lock.	March 1894 (supplementary).	1	2,608
	49.—Irrigation.			
	No estimate.			
7. Kistna, Eastern	Widening Ellore Canal . . .	September 1893 .	1	4,132
8. Kistna, Eastern	Compensation of Polraz Codu . .	August 1894 .	1	1,721
9. Kistna, Western .	Widening tow paths from 12″ to 18″ in the right bank of Main Canal.	October 1893 .	1	2,134
10. Kistna, Northern .	Constructing proposed head sluice at Sitanagram.	December 1894 .	1	14,890
	Excess over estimate.			
11. Periyar No. II	Excavation of main Channel, XI Reach .	March 1894 . .	1	14,064
12. Periyar No. II	Excavation of 9″ Branch Channel .	September 1894 .	1	8,874
	PROVINCIAL.			
	43.—Minor Works and Navigation.			
	No estimate.			
13. Cuddapah . .	Repairs to Dorai Chemen . . .	May 1893 . .	1	2,662
	Excess over estimate.			
14. Godavary, Eastern .	Raising the Godavary River left embankment from Rajamundry to Yanam.	September 1893 .	1	7,006
15. Bellary . .	Improvements to Basavanna Channel .	March 1893 . .	1	5,362
16. Bellary . .	Gandiganair tank	October 1892 .	1	1,951
17. Bellary . .	Improvements to Roya Channel . .	July 1894 . .	1	3,759
18. Bellary . .	Improvements to Thoortha Channel .	August 1894 .	1	5,068
19. North Arcot .	Widening and deepening the Cheyar main Channel	July 1894 . .	1	3,634

Item 5 has since been remedied. Items 1 to 4, 7, 9, 13 to 16 were also reported in paras. 51 and 52 of the previous year's report and have also been separately reported from time to time during the course of the year to the Government of India.

General Branch.

Division.	Name of work.	Month in which objectionable expenditure first appeared.	Number of work.	Amount expended.
				Rs.
	PROVINCIAL.			
	45—Civil Works.			
	No estimate.			
1. Kistna, Western .	Manufacture of stone at Vadlamadi .	January 1894 . .	1	4,352
	Excess over estimate.			
2. Ganjam . .	New residence for the Collector at Chatrapur	March 1894 . .	1	2,573
3. Vizagapatam . .	Road from Potinghy to Koraput . .	March 1892 . .	1	28,051
4. West Coast . .	Collector's Office at Calicut . . .	July 1893 . .	1	10,889
5. Coimbatore . .	Suspension bridge across the Kullar .	April 1894 . .	1	12,476
6. Kistna, Western .	Taluq Cutcherry, Seethanapally . .	August 1891 .	1	2,871
	INCORPORATED LOCAL.			
	45—Civil Works.			
	No estimate.			
7. Cuddapah . .	Gurramkonda-Galivada Road . .	September 1892 .	1	1,603

Item 5 has since been remedied. Items 3, 4, 6 and 7 were also reported in para. 52 of the previous year's report.

49. Attention is also invited to the large outlay of Rs. 1,23,937 incurred in excess of appropriations.

50. *Bombay.*—In the Irrigation Branch the outlay incurred in excess of estimate on "Minor Works and Navigation" is made up chiefly of the excess of Rs. 1,15,872 on the Mutha Canals estimate and the excess outlay of Rs. 28,664 on the Fuleli Canals. The irregularity regarding the Mutha Canals was brought to the notice of the Government of India in para. 54 of the previous year's report. The final revised estimate for the project is said to be under the consideration of the Government of Bombay. As regards the Fuleli Canal it may be mentioned that the revised estimate in the form of a completion report has been submitted by the Government of India to the Secretary of State.

51. The irregularities under "Miscellaneous" refer chiefly to the Ojhar and Lakh Canals, and Yerla River Irrigation Works. The outlay on the Ojhar and Lakh Canals is held objectionable, pending sanction of the Government of India to completion reports and schedules of incomplete works, as prescribed in Public Works Department Code, Volume II, Chapter V, para. 35, and Chapter IX, para. 11. The estimate of the Yerla River Irrigation Works requires revision, and the complete revised estimate has been called for by the Government of Bombay.

52. The whole outlay on the Jámrao Canal, exclusive of the share of deepening the Nara supply channel and expenditure in the Dimwah, is also returned as objectionable under "Miscellaneous" (49—Irrigation), pending sanction of the Local Government to detailed estimates for works charged to the project.

P. W. CURRENT No. 4474
5923/96

III.—Floating Cheques.

53. The following table exhibits the amounts of uncashed cheques at close of 1894-95 in comparison with 1893-94 :—

Province.	Buildings and Roads Branch.		Irrigation Branch.		Total.	
	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana	6,426	13,806	4,893	23,925	11,319	37,731
Central India	18,520	51,353	...	...	18,520	51,353
Coorg	974	10,311	...	...	974	10,311
Baluchistan	30	...	...	...	30	...
Central Provinces	1,64,328	1,98,507	...	...	1,64,328	1,98,507
Upper Burma	2,09,701	3,32,900	...	6,180	2,09,701	3,39,080
Lower Burma	1,64,999	2,23,644	...	46,867	1,64,999	2,70,511
Assam	3,75,523	3,47,702	...	...	3,75,523	3,47,702
Bengal	1,36,660	1,03,780	1,51,237	2,56,989	2,87,897	3,60,769
North-Western Provinces and Oudh	3,43,902	2,96,009	77,736	85,073	4,21,638	3,81,082
Punjab	3,95,842	3,36,657	1,67,599	2,11,551	5,63,441	5,48,208
Madras	3,97,148	4,11,955	...	...	3,97,148	4,11,955
Bombay	1,64,097	1,26,147	1,23,398	71,623	2,87,495	1,97,770
Total	23,78,150	24,52,771	5,24,863	7,02,208	29,03,013	31,54,979

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

55. As compared with the previous year there has been a decrease of Rs. 2,51,966 in the total amount of uncashed cheques, which is satisfactory. The decrease is accounted for chiefly by Upper Burma (Rs. 1,29,379); Lower Burma (Rs. 1,05,512); Bengal (Rs. 72,872); and Central Provinces (Rs. 34,179). Increases occurred chiefly in Bombay (Rs. 89,725); North-Western Provinces and Oudh (Rs. 40,556) and Assam (Rs. 27,821).

Resolution.—The special attention of Local Governments and Administrations is invited to paras. 3, 4, 7, 8, 10, 11, 12, 22, 23, 24, 30, 31, 33, 34, 40 (iv and v), 41, 44 (i), 45, 46, 48, 49, and 50 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.

H. H. Risley
Col., R.E.,
Secy. to the Govt. of India.

Documents accompanying.
Nil.

G. I. C. P. O. No. 15 A. G., P. W. D.—5-5-96.—500—C. P.

The Secretary
to the Government of Madras.
Public Works Department.

No. 23510

JUN 1896 1278 C

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Madras, 28th January 1896.

OFFICE NOTE.

From W

To C

Resolution of the Govt of India P.W.D. No. 45 A.G. dated 27th April 1896 —

For favor of information as to which of the irregularities noticed in paras 31, 32, 33, 48 and 49 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

(48—1,000—17-12-95.)

be reported.

23/5/96

Cu

2260W

OWS.2
5523/56

E. No. 27.
1,000—9-12-95.

KEEP-WITH CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 1896. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS,

Madras, 30 June 1896.

OFFICE NOTE No. ~~481~~ 1880½ D/pd.

To

W.

With reference to office note No.2351 C.dated 28th.May 1896,I beg to state that the following items referred to in the resolution of the Govt. of India P.W.D.No.45 A.G.dated 27th. April 1896 remain now unremedied and the action in regard to each is noted against each item.

I Para 31 of Accountant General's note.—

The balance of stock in the Consulting Architect,and also in the Kistna Northern Division at the close of March 1896 is within the total sanctioned limit of stock but no special provision is made in the sanction limit for"Manufacture of stock" in the former & for "Land and Kilns etc." in the latter Division.

II Para 32 of Accountant General's note.—

Item III only remains unadjusted. The Executive Engineer had promised adjustment in his supplemental accounts for March 1896 but has not as yet done so and is again reminded.

Para 33 of Accountant General's note.

Of the 11 works on which materials were found deficient 3 are still unremedied and these belong to the Ganjam Division.

1. Value of gravel found deficient at site of constructing Itchapur Jarada road—Rs. 35

The Executive Engineer states that the road will be handed over to the Local Fund Department with reference to G.O. No. 2263 W. of 11th. September 1895 when the discrepancies will be adjusted.

2. Value of materials at site of constructing road from Tekkali to Anantagiri—Rs. 2026.

3. Value of materials at site of constructing road with masonry works from Khallicota to Boirany—Rs. 1090.

The Executive Engineer states that both cases are reported to the Superintending Engineer for the sanction of Government to be obtained to the write-off of the value of the materials.

Para 48 of Accountant General's note—

Of 19 items noticed under Irrigation and 7 under General branch 12 of the former and 3 of the latter have been remedied. The unremedied items are

Irrigation Branch

Items 2, 3, 4 - Kistna Eastern Division
" 7, 8 - do
" 10 - Kistna Northern

No. 2261 W., 5TH AUGUST 1896.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following paper:—

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 3021, dated 2nd July 1896.

Read—the following letter from W. C. DEMORGAN, Esq., Executive Engineer in charge, I Circle, to the Collector of Gódávari, dated Waltair, 24th May 1896, No. 384 G.D.:—

With reference to G.O. No. 3305 W., dated 20th December 1893, I have the honour to forward herewith plans and estimates, amounting to Rs. 19,900, for constructing an office for the Head Assistant Collector at Ellore, Gódávari district, for your countersignature and submission to Government for sanction.

Ref. No. 1910/Ver.

Submitted to the Board of Revenue (Land Revenue) in reference to G.O. No. 3305 W., dated 20th December 1893, communicated with Board's Proceedings, Mis. No. 378, dated 26th January 1894, together with the plans and estimates duly countersigned. I approve of the proposed site, and also think sufficient allowance has been made as regards the basement for floods.

(Signed) V. A. BRODIE,
Collector.

11th June 1896.

Resolution—Mis. No. 3021, dated 2nd July 1896.

Submitted to Government in the Public Works Department for sanction.

(True Extract.)

(Signed) L. D. SWAMIKANNU PILLAI,
for Acting Secretary.

ORDER—No. 2261 W., dated 5th August 1896.

The estimate, amounting to Rs. 19,900, for constructing an office for the Head Assistant Collector at Ellore, in the Gódávari district, is sanctioned, and a sum of Rs. 10,000 is appropriated for the work from the Provincial reserve.

2. This sanction has been registered as Provincial No. 46 W. of 1896–97, and classified as Civil Buildings—Original Works.

(True Extract.)

Under Secretary to Government.

To the Superintending Engineer, I Circle, with ten enclosures,
" Examiner, Public Works Accounts.
" Revenue Department.

Exd. T. K. Narayana Aiyangar.

Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1896} Madras.

PUBLIC WORKS.

Dated August, 5th.

Recd. *Encl.*

G.O. No. 2261 W., 5th Aug. 1896.

AUGUST.

Office

Estimate of Rs. 19,900 for constructing an — for the Head Assistant Collector at Ellore, in Gódávari district, sanctioned, and a sum of Rs. 10,000 appropriated for the work from the Provincial reserve.

Read—the following papers
Letter 2 July 1896. Mis No. 3021
G. No. 384 G. D.

18

From

W. C. De Morgan Esq.

Executive Engineer in charge 1st Circle

To.

The Collector

Godavari.

Waltair, 24 May 1896

Sir,

With reference to G. O. no $\frac{3305 W}{20.12.93}$, I have the honor to forward herewith plans and estimates amounting to Rs 19900 for constructing an office for the Head Asst. Collector at Ellore Godavari Dist, for your countersignature, and submission to Government for sanction.

I have &c &c

(Sd) W. D. Morgan

Ex: Eng: in charge 1st C

Ref No $\frac{1910}{\text{Ver}}$ of 96
D/ 11.6.96
[illegible] 18.6.96

(True Copy)

Submitted to the Board of Revenue (Land Revenue) in reference to G. O $\frac{3305 W}{20/12/93}$

Communicated with B. P $\frac{378 \text{ Mis}}{26.1.94}$ together

The foundations are proposed to

with the plans and estimates duly countersigned. I approve of the proposed site, and also think sufficient allowance has been made, as regards the basement for floods.

[illegible]
Collector.

[illegible]
12.6.

BOARD'S GEN. REG. N° 3244 1894
LAND REV. L.

A.S. 19/6

Revenue Department

BOARD OF REVENUE
19 JUN. 96
MADRAS.

From

The Collector

ASSTT. SECRETARY
19 JUN 1896

Godavari

Ref no 1910/Ver of 96

Dated 11-6-96

Recd 15-6-96

Rec'd.
Inc 4.

O.S. 1
6037/96

Subject

Submitting duly countersigned plans and estimates for constructing an office for the Head Assistant Collector at Ellore.

5,000
1-6-96.

REVENUE BOARD OFFICE
MADRAS

Proceedings of the Board of Revenue

(Land Revenue),

Dated 2 July 1896.

No. 3021 Mis. ~~Routine.~~

READ Endorsement by the Collector of Godavari Ref. no. 1910/ver of 96 dated 11 June 96.

Resolution dated 2nd July 1896, No. 3021

Submitted to Government in the Public Works Department for Sanction.

(True Extract)

[illegible]

ASSTT. SECRETARY.
3 JUL 1896

for Acting Secretary

To The Secretary to Govt. P.W.D.

with letter, plans & estimates

The foregoing are forwarded

No. 1916

P.W. CURRENT No. 6037

189 .

Board of Revenue

(Land Revenue),

MADRAS.

Encls 11 (3 plans)

Recd: 6.7.96

To

The Secretary to Govt.
P. Works
~~Revenue~~ Dept.

Proceedings, dated 2 July 189 6
No. 3021 Mis. / Routine.

Subject.

Submitting to Govt: in the P.W. Dept. for Sanction Estimate for Constructing an Office for the Hd. Asst. Coll.r at Ellore Godavari Dt.

No. 3305 W. dt. 20-12-93

O.L.S 282 R 98

Public Works Department.

Current No. 6037

Letter No 3021 Mis.

Dated 2nd July 1896

From the Board of Revenue.

NOTE BY TECHNICAL SECTION.

Name of work Constructing an Office for the Head Assistant Collector at Ellore.

Amount of Estimate Rs 19900.

The plans & estimate under review amounting to Rs 19900. have been framed with reference to G.O. No. 3305 W dated 20th December 93. & provide for constructing an Office for the Head Assistant Collector at Ellore in the Godavari District as per tip-for design approved in G.O. No. 2122 W dated 8th August 91 for tiled roofing.

The amount of the estimate is made up as follows:-

Head Asst. Collectors Office	Rs 18850
Record racks & ladder — "	500
Gate & wire fencing — "	550
Total Rupees	19900

The nature of surface soil is clicked the "alluvial clay" of varying depths vide sections of trial pits submitted & the sub soil of stiff clay at 7½ feet below surface level.

The foundations are proposed to

80—200—18-12-95.

laid with concrete to a depth of 7½ ft. ground level. The basement is to be raised 3 feet, i.e., 9 inches above the abnormal flood of 1895, and the superstructure walls raised as per heights noted on the type design and built of coursed rubble in mortar with archwork over doors & windows. The flooring is to be of 6" concrete plastered over with ¾" Portland cement throughout except the verandahs & passage near Porch which are to be of cut stone 6" thick laid over 3" of concrete & pointed with Portland Cement. The roofing is to be of Mangalore tiles laid over teak reepers, rafters & supported on teakwood trusses &c and ceiled with ½" teak planks throughout, except the verandahs which are not to be ceiled. The interior surface of walls are to be plastered with 2 coats of chunam and the exterior pointed with surki mortar. Doors & windows are to be of the descriptions noted in the estimate of teakwood & painted with 3 coats of Carsons oak paint.

The scantlings of roof timbers are correct.

The rates cannot be examined with the Divisional schedule as it is meager but data lists have been submitted in support of many of the rates.

Provision has been made for wooden record racks & wooden moveable ladder, as per design approved in G.O. No. 802 W dated 19th March 1891, also for fencing with 5 lines of plain wire 4 feet high for a length of 720 feet with the necessary straining posts &c. and for a [illegible] gate 10 feet wide with cast iron posts together with a wicket gate 3 feet wide with cast iron posts.

The plinth area of the building is 5868 sq ft & the cost per sq ft will be Rs 3.1.2.

The site selected is stated to be the best available in Ellore & has been approved of, it is reported by the late Collector. The land is the property of Govt. Consequently no provision has been made for land compensation.

The plans & estimates have been countersigned by the Collector of the District & submitted for Govt. sanction by the Board of Revenue.

22/7 [illegible]

[illegible]

It may be sanctioned 23.VII.96

[illegible]

Dal 27.7.96

[illegible] -

Draft Proceedings submitted

[illegible]

24-7-96