Public Works (1897) Department.

G.O., No: 1946-765

DATED 17 July 1897

19/7/97

220/12

[Despatch Abstract.]

Suspense balances. Govt of India resolution on the Statements of —, objectionable outlay and floating cheques at the end of the Mirl yea 1895-96 with the Examiner's Mie note thereon Contd 6) the offices Concerned with remarks.

Suspense balances. Forwarding Govt of Bds Contd, with remarks & Offices Concerned the Resolution of the Govt of India on the Statements of —, objectionable outlay and floating cheques at the end of the official year 1895-96, with the Examiner's Mie note thereon

Rs 17.7.97 Annexed 17/7

[P.W. 20. 1,000—30-11-96.]

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

GENERAL.
ACCOUNT.

Government {1897} of Madras.

PUBLIC WORKS.

Recd. } 1897. *Enclosures*

Regd. } *Spare copies*

G.O., Nos. 1946, 1947 W., 17th July 1897.

JULY.

Suspense Balances

Forwarding copy of Proceedings, communicating, with remarks, to officers concerned the resolution of the Government of India on the statements of —, objectionable outlay and floating cheques at the end of the official year 1895-96, with the Examiner's office-note thereon.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From W. S. S. BISSET, Colonel, R.E., C.I.E., Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Calcutta, 15th February 1897, No. 47 A.—G.

BUILDINGS AND ROADS AND IRRIGATION BRANCHES.

Suspense balances, objectionable outlay, and floating cheques at the end of the official year 1895–96.

Read—

Note by A. R. Becher, Esq., Offg. Accountant-General, Public Works Department, No. 7-G., dated 5th January 1897.

I.—SUSPENSE BALANCES.

The following statement shows the suspense balances outstanding at the close of 1895–96, 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.	Famine relief.
		Cr.	Dr.	Dr.	Dr.	Cr.	Dr.	Dr.	Cr.		Dr.
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Madras—				(a)							
45.—Civil works.	Provincial.	8,432	1,805	4,58,234	15,252	..	..	12,318	56,146	..	..

(a) Includes Rs. 2,620 balance at credit 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.

21. *Stock.*—Stock was taken during the year except in the Public Works Stores division and no serious discrepancies found. Arrangements have now been made to take stock in the Stores division.

The sanctioned reserve limit of stock was exceeded in the Gódávari Western, Kistna Western, Kistna Eastern, and Madura divisions. The excess on the reserve limit in these divisions amounted to only Rs. 9,381 and the balance of the Kistna Eastern division has since been brought within the sanctioned limit.

Out of a balance of Rs. 1,58,385 in the Public Works Stores division on the 31st March 1896, Rs. 1,13,524 represented value of surplus stock. Lists of these have been circulated. The Superintending Engineer has promised a report in connection with the further reduction of stores balances.

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

	RS.
(i) Outlay on Komati tank (Vizagapatam division) in excess of contribution	158
(ii) Outlay on restoring the Ura tank of Pedda, Godapalli Agraharam (Vizagapatam division) without contribution	390
(iii) Annual maintenance of Cantonment roads and Military buildings at Quilon (West coast division)	138

Item (i).—Steps were being taken by the Collector to file a suit for the recovery.

Item (ii).—The agraharamdars objected to pay contribution. The Collector has referred the matter to the Board of Revenue.

Item (iii).—Bills for work done were awaited from the Chief Engineer, Travancore Government. This item was also noticed in the previous year's note. Its adjustments should have been arranged for within the year.

23. *Materials at site.*—Materials were not completely verified. On eleven works materials to the extent of Rs. 11,095 were found deficient and the matter is being investigated ; two of the items amounting to Rs. 3,116 (Ganjám division) have been under investigation for more than a year. Materials at site of three works to the extent of Rs. 1,627 in value remained unverified.

II.—OBJECTIONABLE OUTLAY.

25. 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.
Madras—			RS.		RS.		RS.		RS.	
35. Construction of Protective Irrigation Works ..	Imperial ..	..	..	9	12,534	..	..	2	5,346	..
42. Major Works— Working expenses ..	Imperial ..	14	30,724	14	16,119	..	..	16	42,605	..
43. Minor Works and Navigation	Provincial..	39	60,113	34	50,404	..	..	25	36,167	..
49. Irrigation, Capital Expenditure	Imperial ..	17	62,912	71	74,750	..	..	6	42,058	..
45. Civil Works	Do. ..	1	1,879	..	..	..	..	..	..	..
Do.	Provincial..	15	36,456	25	88,260	4	21,417	26	54,796	..
Do.	Incorporated Local ..	..	..	..	..	1	30	6	693	..
Total ..		86	1,92,084	153	2,42,067	5	21,447	81	1,81,665	..

1926 The bulk of the increase under "No Estimate" and "No Appropriation" occurred in the Punjab and Madras. Attention is invited to the principles enunciated in Public Works Department Code, Volume II, Chapter VI, paragraphs 1 and 2.

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

	Number of works.	Outlay.
		Rs.
No estimate.		
Madras	86	1,92,084
Excess over estimate.		
Madras	153	2,42,067
No appropriations.		
Madras	5	21,447
Excess over appropriations.		
Madras	81	1,81,665

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

37. *Madras.*—The outlay held objectionable in the Irrigation and Civil Works Accounts at the close of the official year 1895–96 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. 2. 3. Rushikulya ..	No. 14 Distributary, Rushikulya Canal ..	May 1895 ..	1	6,241
	No. 8 do. do. ..	Do. ..	1	773
	No. 19, under tunnel do. ..	April 1894 ..	1	567
	42.—Major Works—Working Expenses.			
	No estimate.			
4. 5. 6. 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
7. Kistna, Western ..	Purchasing tramway plant from Rushikulya division.	November 1895 ..	1	6,387
	Excess over estimate.			
8. Gódávari, Eastern ..	Maintenance of Coringa canal	August 1895 ..	1	2,316
9. Gódávari, Central ..	Annual maintenance, Gannavaram canal ..	November 1895 ..	1	3,019
	49.—Irrigation.			
	No estimate.			
10. 11. Kistna, Eastern ..	Widening Ellore canal	September 1893 ..	1	4,522
	Compensation of Polraz Codu	August 1894 ..	1	1,721
12. Kistna, Northern ..	Constructing proposed head sluice at Sitanagram.	December 1894 ..	1	45,881
13. Madura	Maintenance to 9th branch channel ..	July 1895 ..	1	2,197
	Excess over estimate.			
14. Kistna, Western ..	Compensation for land for improvements to bank canal.	December 1892 ..	1	966
15. 16. 17. Madura	Excavation of main channel, XI reach ..	March 1894 ..	1	3,400
	Excavation of 10th branch channel	September 1895 ..	1	14,978
	Excavation of main channel, 1st reach ..	October 1895 ..	1	4,914
	PROVINCIAL.			
	43.—Minor Works and Navigation.			
	No estimate.			
18. Nellore	Improvements to Idimapally tank	April 1895 ..	1	10,002
	Excess over estimate.			
19. Gódávari, Eastern ..	Raising the Gódávari river left embankment from Rajahmundry to Yanam.	September 1893 ..	1	10,690
20. Kistna, Western ..	Converting right bank of bank canal at Penmudi into a river flood bank.	March 1892 (supplementary).	1	75
21. Kistna, Northern ..	Constructing anicut across Muniyéru ..	July 1895 ..	1	5,130

Items 8, 9, 17, 18 and 20 have since been remedied. Items 4 to 6, 10 to 12, 15 and 19 were reported in paragraph 48 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. Items 4, 5, 6, 10 and 19 were also brought to notice in the report for 1893–94.

General Branch.

Division.	Name of work.	Month in which objectionable expenditure first appeared.	Number of work.	Amount expended.
	PROVINCIAL.			Rs.
	45.—Civil Works.			
	No estimate.			
1. 2. Kistna, Northern ..	Manufacture of mortar for 1894–95 ..	March 1895 ..	1	3,057
	Conveying and loading materials at Mogalrajpuram quarry for 1894–95.	Do. ..	1	3,337
	Excess over estimate.			
3. Ganjám	New residence for the Collector at Chatrapur ..	March 1894 ..	1	2,573
4. Vizagapatam ..	Road from Potinghy to Koraput	,, 1892 ..	1	28,051
5. West Coast ..	Collector's office at Calicut	July 1893 ..	1	22,866
6. Kistna, Eastern ..	Record room for Collector's Cutcherry, Masulipatam.	March 1895 ..	1	3,198
7. Kistna, Western ..	Taluk Cutcherry, Seethanapally	August 1891 ..	1	2,871
8. Salem	Fifty close prison cells, Central Jail, Salem ..	January 1895 ..	1	1,505

Items 1, 7 and 8 have since been remedied. Items 3 to 5 were reported in paragraph 48 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. Items 4 and 5 were also brought to notice in the report for 1893–94.

38. Attention is also invited to the large outlay of Rs. 1,81,665 incurred in excess of appropriations.

III.—Floating Cheques.

42. The following table exhibits the amounts of uncashed cheques at close of 1895–96 in comparison with 1894–95:—

Province.	Buildings and roads branch.		Irrigation branch.		Total.	
	1895–96.	1894–95.	1895–96.	1894–95.	1895–96.	1894–95.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	4,66,675	3,97,148	..	..	4,66,675	3,97,148

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

44. As compared with the previous year there has been a decrease of Rupees 2,32,495 in the total amount of uncashed cheques, which is satisfactory. The decrease is accounted for chiefly by Bombay (Rs. 1,37,852); Assam (Rs. 1,12,860); Central Provinces (Rs. 62,132); North-Western Provinces and Oudh (Rs. 51,770), and Bengal (Rs. 28,326). Increases occurred in Lower Burma (Rs. 82,066); Madras (Rs. 69,527), and Upper Burma (Rs. 31,205).

Resolution.—The attention of Local Goverments and Administrations is invited to paragraphs 8, 13, 17, 18 (ii), 20, 22 (iii), 23, 29 (ii), 30 (i) and (iii), 34 (v), 36 (i), (v) and (vi), 38, 39 and 41.

2. The special attention of the Government of Madras and of the Punjab is invited to the concluding clause of paragraph 26 and that of the Governments of Bombay and Madras to paragraphs 24 and 37, respectively, of the Accountant-General's note.

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

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

Office-note from the Examiner of Public Works Accounts, dated Madras, 23rd March 1897, No. 942 D/A.

[Your office-note No. 1457 C., dated 13th March 1897.]

Returned with the following remarks:—

Paragraph 21.—The Superintendent, Public Works Stores, has not reported if stock has been completely verified, and with what result. He has been called upon for a report and this will be communicated when received. The further report promised by the Superintending Engineer, V Circle, and referred to in G.O., No. 751 W., of 2nd March 1896, has not been received as yet in this office.

The sanctioned reserve limit of stock in the four divisions referred to in the review is still exceeded, and with the exception of the Kistna Western division the revised limit of which was only exceeded in January 1897, are being reported in the monthly provincial objectionable item statements to Government. The reserve limit of the Gódávari Western division was increased from Rs. 8,000 to Rs 10,000 in July 1896, and this limit is exceeded by Rs. 1,813 at end of January 1897. The Executive Engineer states that every endeavour is being made to reduce the stock to proper limits before the close of 1896–97. The reserve limit of the Kistna Western division was increased from Rs. 12,000 to Rs. 18,000 in August 1896, and this revised limit is exceeded in the month of January 1897 by Rs. 494. The Executive Engineer states that the excess will be adjusted before the 31st March 1897. In the Kistna Eastern division the reserve limit is the same as it was at the close of 1895–96, viz., Rs. 20,000, and this has been exceeded by Rs. 17,521 at close of January 1897. The Executive Engineer explains that the balance will be reduced as the cement pipes received during November 1896 are used upon works. The balance of stock in the Periyár No. I division at its close transferred to the Madura division has been reduced at close of January 1897 from Rs. 14,550 to Rs. 3,606, and Government have since sanctioned a reserve limit of Rs. 3,500.

Paragraph 22—(*i*) *objection unremedied.*—The Collector states that one of the suits filed against the Vontitada agraharamdars has been disposed of, and a decree issued to recover the contribution, but the other is still pending. The Komoti tank is referred to here not the Kurroli tank.

(*ii*) In G.O., No. 895 I., dated 29th October 1896, it was decided to recover from the inamdars such amount as the Collector may fix as contribution, and the balance required to restore the Ura tank being debited to Minor Irrigation Works, Revenue Department. The Executive Engineer states that the required adjustment will be made as soon as the work is completed. The outlay to end of January 1897 is Rs. 1,507-4-1 against an estimate of Rs. 1,560. The Executive Engineer should endeavour to adjust the amount before the close of the current official year, both items I and II are being reported monthly in the provincial objectionable item statements.

(*iii*) The objection has since been removed.

Paragraph 23.—Of the II works referred to in the Accountant-General's review, the materials of which are found deficient, six have been since adjusted and five, the materials aggregating Rs. 6,532 as noted below, are yet under reference:—

(i) Ganjam Division—

		Rs.
(*a*)	Constructing road with Masonry works from Khollikotta Boirani	1,090
(*b*)	Constructing road from Tekkali to Anantagiri	2,026

The recent reports on these by Mr. Eicke will enable the necessary adjustments to be made.

(ii) Bellary Division—

			Rs.
(*a*)	Improvements to Kampli and Bellagodall channels		648
(*b*)	Do.	to Rampur channels	1,269
(*c*)	Do.	to Dasanoor channels	1,499

The revised statements of materials at site promised by the Executive Engineer has not yet been received and a special letter has been addressed to him on the subject and since Superintending Engineer has been addressed twice. The materials at site of these three works still remain unverified.

Paragraph 37.—With the following exceptions the objections on the other items have since been removed.

IRRIGATION BRANCH.

Items 2 *and* 3.—In the provincial objectionable item statement for October and November 1896, G.O., No. 214 I., dated 1st March 1897, sanction of Government to the excess was ordered to be applied for as soon as possible and similar orders appear to have been given from the dates the irregularities were reported, viz., May 1895 and April 1894. These irregularities remain still unremedied.

Items 4 *and* 5.—In the provincial objectionable item statement for August 1896, G.O., No. 82 I., dated 20th January 1897, the last received, Government ordered the submission of information called for in memorandum No. 172 K.S., dated 11th November 1897, from the Chief Engineer for Irrigation to be expedited. The irregularity on item 4 is outstanding since December 1893 and in the provincial objectionable item statement for that month the orders of Government were that the estimate should be sanctioned at an early date and in the provincial objectionable item statement for July 1894 the orders were that the sanction of Government for the outlay should be applied for without delay. Item 5 is outstanding from March 1893 and in the provincial objectionable item statement for April 1893 the orders were that the estimate should be sanctioned at an early date. In the provincial objectionable item statement for July 1894 the orders of Government in regard to these two items are "the sanction of Government for the outlay should be applied for without delay." These orders do not appear to have received attention and the irregularities still remain unremedied.

Item 12.—In the provincial objectionable item statement for August 1896 the orders of Government were "the submission of the plans and estimates called for in memorandum No. 187 K.S., dated 29th November 1896, from the Chief Engineer for Irrigation should be expedited. The irregularity is outstanding since December 1894 and in the provincial objectionable item statement for that month the Government ordered the revised estimate for the work to be submitted as soon as possible. An estimate for Rs. 88,000 was approved of by Government in G.O., No. 112 I. of 3rd February 1896, but the formal sanction of Government is still awaited pending receipt of this irregularity still exists.

Items 15, 16 *and* 17.—In the provincial objectionable item statement for October 1895 the orders were that the sanction of Government to the excesses should be applied for as soon as possible, and in the provincial objectionable item statement for December 1896 the orders were that the sanction of Government to the excesses should be applied for without further delay. These items are outstanding from March 1894, September and October 1895, respectively, and remain still unremedied.

Item 19.—In the provincial objectionable item statement for September 1893 the orders were that the sanction of Government to the excess should be applied for at an early date, and in the last provincial objectionable item statement received (October and November 1896), the Government ordered the submission of the completion report to be expedited. The irregularity is outstanding since September 1893 and the excess outlay to end of January 1897 stands at Rs. 11,070. The work is said to be now completed, but the submission of the completion report delayed owing to non-settlement of compensation charges by the Revenue Department.

Item 21.—When the excess first appeared in July 1895, the Executive Engineer stated that "the excess will be adjusted by transfer of materials to head and under-sluices shortly," and Government ordered in the provincial objectionable item statement for that month that "the adjustment should be made as soon as possible." In the provincial objectionable item statement for September 1895 the orders were that "the sanction of Government to the excess should be applied for without further delay," and in the provincial objectionable item statement for April 1896, "the submission of the revised etimate for sanction of Government should be expedited" were the orders passed, and the same are the orders on the last provincial objectionable item statement received, viz., for August 1896 (G.O., No. 82 I., dated 20th January 1897). The irregularity remains unremedied.

General Branch.

Item 3.—In the provincial objectionable item statement for March 1894 the Government ordered the submission of a revised estimate if necessary, and the orders in the provincial objectionable item statement for December 1895 were that the completion report was under check and in the provincial objectionable item statement for October and November 1896 the last returned from Government the orders are "attention of Superintending Engineer is drawn to G.O., No. 3271 W., dated 14th November 1896, in view of early steps being taken for the removal of objection to this item."

Item 4.—In the provincial objectionable item statement for August 1892 the orders passed were "detailed explanation as to the cause of excess should be given in the completion report as required in paragraph 3 of G.O., No. 2983 W., dated 28th October 1892." In the provincial objectionable item statement for December 1895 the orders were that the completion report should be expedited and in the last provincial objectionable item statement returned by Government, viz., that for October and November 1896, Government ordered that the further information called for from the Superintending Engineer is awaited. The irregularity is outstanding from March 1892.

Item 6.—In the provincial objectionable item statement for March 1895 Government ordered that early steps should be taken for removal of objection to this item and in the provincial objectionable item statement for the following month, April 1895, remarked that the revised estimate was awaited. The Executive Engineers in the divisional objectionable item statement for May 1895 stated that "the work has so far advanced now as to render a revised estimate purposeless," and the Government in the provincial objectionable item statement for June 1895 said that the completion report is awaited. In provincial objectionable item statement for June 1896, Government ordered that "immediate arrangements should be made for the submission of the completion report and the circumstances in which it is being delayed should be explained," and in the provincial objectionable item statement for the following month, Government said that the "completion report is under consideration." In the last provincial objectionable item statement returned by Government for November 1896 the orders passed are "further information called for from Superintending Engineer is awaited." The irregularity is outstanding from March 1895.

Paragraph 37.—The expenditure in excess of appropriation has since been passed by Government.

From the Examiner of Public Works Accounts, dated 30th March 1897, No. 1047 D/A.

Order—No. 1946 W., dated 17th July 1897.

Communicated to the officers concerned.

2. The report from the General Superintendent, Public Works Stores, as to whether the stock has been completely verified and with what result, called for by the Examiner, Public Works Accounts, is awaited. The further report promised by the Superintending Engineer, V Circle, in regard to the reduction of the surplus stock in the Public Works Stores division (*vide* G.O., No. 751 W., dated 2nd March 1896), has not yet been received. It should now be expedited.

3. The Superintending Engineers concerned will report whether the stock in the Gódávari Western, Kistna Western and Madura divisions has since been brought down to the sanctioned limit.

4. In regard to the outlay of Rs. 158 incurred in excess of contribution on the Komati tank in the Vizagapatam division, it is reported that of the two suits filed against the Vontitada agraharamdars a decree to recover the contribution has been obtained in one, and that the other is still pending. The result of the latter suit is awaited.

5. As regards the outlay without contribution incurred on restoring the Ura tank of Pedda Godapalli agraharam in the Vizagapatam division, it was decided in G.O., No. 895 I., dated 29th October 1896, that such amount as the Collector might fix as contribution should be recovered from the inamdars and that the balance should be debited to Minor Irrigation Works, Revenue Department. The Superintending Engineer, I Circle, will report whether the necessary adjustments have since been made.

6. With reference to the expenditure of Rs. 138 on the annual maintenance of Cantonment roads and buildings at Quilon in the West Coast division, it is observed that the objection has since been removed.

7. Of the eleven works referred to in paragraph 23 of the Accountant-General's note, the materials of which were found deficient, the necessary adjustments have since been made in regard to eight and the deficiencies in the case of the following three works are under investigation:—

Bellary Division.

		Rs.
(*a*)	Improvements to Kampli and Bellagodall channels	648
(*b*)	Do. to Rampur channels	1,269
(*c*)	Do. to Desanoor channels	1,499

The revised statements of materials at site of the above works said to have been called for by the Examiner, Public Works Accounts, should be submitted with the least possible delay.

8. It is reported that the objections to all the items referred to in paragraph 37 of the Accountant-General's report except the following have since been removed.

Irrigation Branch.

Items 2 *and* 3.—The Superintending Engineer, I Circle, will take immediate steps for regularising the outlay in excess of estimate on these items.

Items 4 *and* 5.—The Examiner reports that the orders passed against these items in the objectionable item statements have not received attention and that the irregularities still remain unremedied. The Superintending Engineer, II Circle, will arrange for the very early removal of the objection to these items and explain the cause of delay which has been allowed to occur.

Items 12, 15 *to* 17, 19 *and* 21.—The attention of the Superintending Engineers concerned is drawn to the Examiner's remarks in regard to these items, and they will lose no time in regularising the outlay in question.

General Branch.

Item 3.—A completion report for this work has been received and is under consideration.

Items 4 *and* 6.—The Superintending Engineers concerned will expedite the submission of the further information called for in regard to these items.

9. It is observed that the outlay of Rs. 1,81,665 in excess of appropriation referred to in paragraph 38 of the Accountant-General's note has since been sanctioned by Government.

10. The special attention of all Superintending Engineers and the Consulting Architect is drawn to the concluding clause of paragraph 26 of the Accountant-General's report.

11. Ordered that a copy of these Proceedings be forwarded to the Government of India for information.

[Here enter No. 1947 W., dated 17th July 1897.]

(True Extract.)

(Signed) D. McNEIL CAMPBELL, Colonel, R.E.,
Secretary to Government.

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

Endorsement—No. 1947 W., dated 17th July 1897.

Forwarded.

(By order.)

(Signed) D. McNEIL CAMPBELL, Colonel, R.E.,
Secretary to Government.

Exd. Shaik Karim.

[P. W. 40.
1,500—13-4-07.]

P.W. Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following.

From the Government of India No 47 A. G. dy 15th February 1897
From the Examiner P.W. Accounts No 942 2/A dy 23rd March 1897
From ——— to ——— No 1047 2/A dy 30th March 1897.

No 1946 W, 17-7-97

Communicated to the officers concerned.

2 The report from the General Superintendent P.W. stores, as to whether the stock has been completely verified and with what result, called for by the Examiner P.W. Accounts is awaited. The further report promised by the Suptg Engr V circle in regard to the reduction of the surplus stock in the P.W. Stores Division, vide G.O. No 751 W dated 2nd March 1896 has not yet been received. It should now be expedited.

3 The Suptg Engineers concerned will report whether the stock in the Godavari Western, Kistna Western and Madura Divisions has since been brought down to the sanctioned limit.

4 In regard to the outlay of Rs 158 incurred in excess of Contribution

on the Komati tank in the Vizagapatam Division it is reported that of the two suits filed against the Vontilada Agraharamdar a decree to recover the contribution has been obtained in one, and that the other is still pending. The result of the latter suit is awaited.

5 As regards the outlay without contribution incurred on restoring the Ura tank of Pedda Godapalli Agraharam in the Vizagapatam Division, it was decided in G.O. No 895 I dated 29th October 1896 that such amount as the Collector might fix as contribution should be recovered from the Inamdars and that the balance should be debited to Minor Irrigation Works Revenue Dept. The Suptg Engr I Circle will report whether the necessary adjustments have since been made.

6 With reference to the expenditure of Rs 138 on the annual maintenance of cantonment roads and buildings at Chilakalapudi in the West coast Division, it is observed that the objection has since been removed.

Of the 11 works referred to in para 23 of the Accountant General's note, in materials of which were found deficient, ~~in respect of which it was stated that~~ the necessary adjustments have

have since been made in ~~,~~ and ~~that~~ the deficiencies in the case of the following 3 works are under investigation

~~Ganjam Division~~

~~(a) Kalikotta Britania road - Rs 1,09~~

~~(b) Tekkali Inamdar road - Rs 202~~

Bellary Division

(a) Improvements to Kampli and Bellagod all channels ____ Rs 648

(b) Impts to Rampur channels ____ Rs 1,269

(c) Impts to Devanoor channels ____ Rs 1,499

~~Reports have been received in respect to items (a) and (b) and are under examination~~

The revised statements of materials at site of the works alone said to have been called for by the Examiner P.W. Accounts, should be submitted with the least possible delay.

8 It is reported that the objections to all the items referred to in para 37 of the Accountant General's report except the following have since been removed

Irrigation branch.

Items 2 & 3 The Suptg Engr I circle will take immediate steps for regularising the outlay in excess of estimate on these items.

Items 4 & 5 The Examiner reports that the orders passed against these items in the objectionable item statements have not received attention

... and that the irregularities still remain unremedied. The Suptg Engr. II Circle will arrange for the very early removal of the objection to these items and explain the cause of delay which has been allowed to occur.

Items 12, 15 to 17, 19 and 21. The attention of the Suptg Engrs Concerned is drawn to the examiner's remarks in regard to these items, and they will lose no time in regularising the outlay in question.

General Branch.

Item 3. A completion report for this work has been received and is under Consideration.

Items 4 and 6. The Suptg Engrs Concerned will expedite the submission of the further information called for in regard to these items.

9 It is observed that the outlay of Rs 1.81.665 in excess of appropriation referred to in para 38 of the Accountant General's note has since been sanctioned by Government.

10. The special attention of all Suptg Engrs and the Consulting Architect is drawn to the Concluding clause of para 26 of the Accountant General's report.

11. Ordered that a copy of these Proceedings be forwarded to the Government of India for information

A.S.H
14.7.97

H.E. No 1947/W dt 15.7.97.
Forwarded.
12/7/97
Maj

To
S.E.s
The C.A. to Govt
" C.E. for Irrgn
" Exam. P.W. Accts

Public Works (1897) Department.

CURRENT No. 3283

Order

From The Examiner
P. W. Accounts
Madras

No. 1047 D/A

Dated 30th March 1897.

Received 31.3.97

Enclosures

Spare copies

SUBJECT.

Stock taking of
P. W. Stores. Commu-
nicating copy of letter
intimating that ——
was commenced on
15. 8. 96.

3053

O.L.S. 276

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

N.B.—In any future communication on this subject, the number and date of this letter should be quoted, and the communication should be addressed to the Examiner, Public Works Accounts, Madras, and not to any officer by name.

[E. No. 93.]
1,000—19-8-96.

E.A.Dennys
From ~~D. C. GORDON~~, Esq.,

EXAMINER OF P. W. ACCOUNTS, MADRAS,

To

The Secretary to Government,

Public Works Department.

No. 1047 D/A Madras, 30th March 1897.

Sir,

The following is forwarded to the Secretary to Government, P.W.Department, for information in continuation of the remark against para 2I in this office O.N.No.942 D/A dated 23rd.March I897.

+ Cuo 3053 Sent b S.O.W. on 14-4-97

E. A. Dennys

Examiner, P.W.Accounts, Madras.

30.3.97

Copy of letter from H.A.Moss Esq., General Superintendent, P.W.Stores, to the Examiner, P.W.Accounts, Madras, No.94 S. dated 25th.March I897.

With reference to your letter No.894 D/A of I9th.March I897, I have the honour to state that stock taking of P. W. Stores was actually commenced on the I5th.August I896, but not completed as yet; it is expected to finish it by the end of April I897.

(True Copy)

Mahomed Yacoob
Chief Clerk.

Public Works (1897) Department.

CURRENT No. 3053

Order

From The Examiner
P. W. Accounts
Madras.

No. 942 D/A

Dated 23d March 1897

Received 24.3.97

Enclosures + 2

Spare copies

SUBJECT.

Surplus Balances of the B & R. and Irrigation Branches for 1895-96. Forwarding with remarks Accountant General's review on the ——.

v. L.S. 276 n17/7

E. No. 27.
500—30-7-95.

KEEP WITH CURRENT NO.

dated . 189 .

GOVT. OF MADRAS. } 1897. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS,

Madras, 23d March 1897.

OFFICE NOTE No. 942 D/A

To

W.

Your O.N.No.1457 C.dated 13th.March 1897.

Returned with the following remarks:-

Para 2I. The Superintendent P. W. Stores has not reported if stock has been completely verified,and with what result. He has been called upon for a report and this will be communicated when received. The further report promised by the Supg.Engineer 5th.Circle and referred to in G.O.No.75I W.of 2nd. March 1896 has not been received as yet in this office.

The sanctioned reserve limit of stock in the four divisions referred to in the review is still exceeded,and with the exception of the Kistna Western Division the revised limit of which was only exceeded in January 1897 are being reported in the monthly Provincial O.I.statements to Govt. The reserve limit of the Godavari Western Division was increased from Rs.8000 to Rs.10000

BACK PAPERS.

G.O.	No.	Department.	Date.
	1457C	PW.	13-3-97
	2479	W.	27-8-96
	8958	"	29-10-96
	3271	W.	14-11-96
	2260	W.	5-8-96
	2056	W.	15-7-96
	751	W.	2-3-96
	2142	"	27-2-96
	1129	"	3-2-96
	430	W.	3-2-96
	20298	W.	15-8-95
	1609	W.	1-7-95
	1444	W.	15-6-95
	2983	W.	28-10-92

FURTHER PAPERS.

G.O.	No.	Department.	Date.

in July I896 and this limit is exceeded by Rs.I8I3 at end of January I897. The Executive Engineer states that every endeavour is being made to reduce the stock to proper limits before the close of I896-97. The reserve limit of the Kistna Western Division was increased from Rs.I2000 to Rs.I8000 in August I896 and this revised limit is exceeded in the month of January I897 by Rs.494. The Executive Engineer states that the excess will be adjusted before the 3Ist.March I897. In the Kistna Eastern Division the reserve limit is the same as it was at the close of I895-96 viz Rs.20000 & this has been exceeded by Rs.I752I at close of January I897. The Executive Engineer explains that the balance will be reduced as the cement pipes received during November I896 are used upon works. The balance of stock in the Periyar No.I Division at its close transferred to the Madura Division has been reduced at close of January I897 from Rs.I4550 to Rs.3606, & Govt. have since sanctioned a reserve limit of Rs.3500.

Para 22.

(i) Objection unremedied. The Collector states that one of the suits filed against the Vontitada Agraharamdars has been disposed of, and a decree issued to recover the contribution but the other is still pending. The Komoti tank is referred to here not the Kurroli tank.

(ii) In G.O.No.895 I. dated 29th. October I896 it was decided to recover from the Inamdars such amount as the Collector may fix as contribution, and the balance required to restore the Ura tank being debited to Minor Irrigation Works, Revenue Department. The Executive Engineer states that the required adjustment will be made as soon as the work is completed. The outlay to end of January I897 is Rs.I507-4-I against an estimate of Rs.I560. The Executive Engineer should endeavour to adjust the amount before the close of the current official year. Both items I and II are being reported monthly in the Provincial O.I. statements.

(iii) The objection has since been removed.

Para 23. Of the II works referred to in the Accountant General's review the materials of which are found deficient, 6 have been since adjusted and 5 the materials aggregating Rs.6532 as noted below are yet under reference-

i. Ganjam Division

(a) Constructing road with Masonry works from Khollikotta Boirani Rs.I090.

(b) Constructing road from Tekkali to Anantagiri Rs.2026.

The recent reports on these by Mr.Eicke will enable the necessary adjustments to be made.

ii. Bellary Division.

(a) Improvements to Kampli and

Bellagodall channels Rs. 648

(b) Improvements to Rampur channels.....Rs.I269

(c) Improvements to Dasanoor channels.....Rs.I499

The revised statements of materials at site promised by the Executive Engineer has not yet been received and a special letter has been addressed to him on the subject and since Supg.Engineer has been addressed twice. The materials at site of these three works still remain unverified.

Para 37. With the following exceptions the objections on the other items have since been removed.

Irrigation Branch.

Items 2,3. In the Provincial O. I. statement for October and November I896, G.O.No.2I4 I dated Ist.March I897 sanction of Government to the excess was ordered to be applied for as soon as possible and similar orders appear to have been given from the dates the irregularities were reported viz May I895 and April ~~I896~~ 1894. These irregularities remain still unremedied.

Items 4,5. In the Provincial O.I. statement for August I896 - G.O.No.82 I. dated 20th.January I897 the last received Govt. ordered the submission of information called for in memo No.I72 K.S. dated IIth.November I897 from the Chief Engineer for Irrigation to be expedited. The Irregularity on item 4 is outstanding since December I893 and in the Provincial O.I. statement for that month the orders of Government were that the estimate should be sanctioned at an early date and in the Provincial O.I.statement for July I894 the orddrs were that the sanction of Government for the outlay should be applied for without delay. Item 5 is outstanding from March I893 and in the Provincial O.I.statement for April I893 the orders were that the estimate should be sanctioned at an early date. In the Provincial O.I.statement for July I894 the orders of Government in regard to these two items are "the sanction of Government for the outlay should be applied for without delay". These orders do not appear to have received attention and the irregularities still remain unremedied.

Item I2. In the Provincial O.I.statement for August I896 the orders of Government were "the submission of the plans and estimates called for in memo No.I87 K.S. dated 29th.November I896 from the Chief Engineer for Irrigation should be expedited. The irregularity is outstanding since December I894 and in the Provincial O.I.S. for that month the Govt. ordered the revised estimate for the work to be submitted as soon as possible. An Estimate for Rs.88000 was approved of by Govt. in G.O.No.II2 I.of 3rd.February I896 but the formal sanction of Government is still awaited and pending receipt of this irregularity still exists.

Items I5,I6,I7. In the Provincial O.I.S. for October I895 the orders were

that the sanction of Government to the excesses should be applied for as soon as possible, and in the Provincial O.I.S. for December I896 the orders were that the sanction of Govt. to the excesses should be applied for without further delay. These items are outstanding from March I894, September and October I895 respectively & remain still unremedied.

Item I9. In the Provincial O.I.S. for September I893 the orders were that the sanction of Government to the excess should be applied for at an early date, and in the last Provincial O.I.S. received (October and November I896) the Government ordered the submission of the completion report to be expedited. The irregularity is outstanding since September I893 and the excess outlay to end of January I897 stands at Rs.II070. The work is said to be now completed but the submission of the completion report delayed owing to non settlement of compensation charges by the Revenue Department.

Item 2I. When the excess first appeared in July I895 the Executive Engineer stated that "the excess will be adjusted by transfer of materials to Head and Under Sluices shortly" and Govt. ordered in the Provincial O.I.S. for that month that "the adjustment should be made as soon as possible". In the Provincial O.I.S. for September I895 the orders were that " the sanction of Govt. to the excess should be applied for without further delay", and in the Provincial O.I.S. for April I896, "the submission of the revised estimate for sanction of

15.P

for sanction of Govt. should be expedited" were the orders passed, and the same are the orders on the last Provincial O.I.S. received viz for August I896 - G.O.No.82 I dated 20th. January I897. The irregularity remains unremedied.

Noted with caution O.D. Sloth Ist Nov 1897 Executive

General Branch.

Item 3. In the Provincial O.I.S. for March I894 the Govt. ordered the submission of a revised estimate if necessary and the orders in the Provincial O.I.S. for December I895 were that the completion report was under check and in the Provincial O.I.S. for October and November I896 the last returned from Government the orders are "attention of ~~Executive~~ Superintending Engineer is drawn to G.O.No.327I W. dated I4th. November I896 in view of early steps being taken for the removal of objection to this item.

Item 4. In the Provincial O.I.S. for August I892 the orders passed were "detailed explanation as to the cause of excess should be given in the completion report as required in para 3. of G.O.No.2983 W. dated 28th. October I892" In the Provincial O.I.S. for December I895 the orders were that the completion report should be expedited and in the last Provincial O.I.S. returned by Government viz that for October and November I896 Government ordered that the further information called for from the Supg. Engineer is awaited. The irregularity is outstanding from March

1892.

Item 6. In the Provincial O.I.S. for March 1895 Govt. ordered that early steps should be taken for removal of objection to this item and in the Provincial O.I.S. for the following month April 1895 remarked that the revised estimate was awaited. The Executive Engineers in the Divl. O.I.S for May 1895 stated that "the work has so far advanced now as to render a revised estimate purposeless" and the Govt. in the Provincial O.I.S. for June 1895 said that the completion report is awaited. In Provincial O.I.S. for June 1896 Government ordered that "immediate arrangements should be made for the submission of the completion report and the circumstances in which it is being delayed should be explained", and in the Provincial O.I.S. for the following month Govt. said that the "Completion report is under consideration". In the last Provincial O.I.S. returned by Government for November 1896 the orders passed are "further information called for from Supg. Engineer is awaited". The irregularity is outstanding from March 1895.

Para 37. The expenditure in excess of appropriation has since been passed by Government.

C. Rice 22/3/97

Public Works (1897) Department.

1946
1947 W

E. 2

CURRENT No. ~~2240~~ 3053/97

No. 1457 C a/13 March 1897

2240
S.8.96

EXAMINER, P. W. ACCOUNTS. 15 MAR. 1897 No .....

Order Office note

To D

From The Govt. of India

C For favour of information as to which of the irregularities noticed in paras 21, 22, 23 37 and 38 of the Accountant General's note still remain unremedied

No. 47 A. G

2. Please say what steps have been taken in each case for the removal of objections to such items as remain unsettled

Dated 15. 2. 97

Received 2. 3. 97

Enclosures

Spare copies 3

15/3 15/3

11/3/97 W

Cir

Cir 1-3-97

B/

SUBJECT.

Suspense balances, un objectionable outlay and floating cheques at the end of the year 1895-96.

Communicating note by the Accountant General C.P. submitting statement showing the ———

[P. W. 29. 2,000—16-11-96.]

BACK PAPERS.

No.	Date.

FURTHER PAPERS.

No.	Date.

EXAMINER,
P. W. ACCOUNTS.
15 MAR. 1897
No.....

No. 47 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Calcutta, the 15th February 1897.

BUILDINGS AND ROADS AND IRRIGATION BRANCHES.

Suspense balances, objectionable outlay, and floating cheques at the end of the official year 1895-96.

Read the following—

Note by A. R. BECHER, Esq., Offg. Accountant General, Public Works Department, No. 7 G., dated 5th January 1897.

I.—SUSPENSE BALANCES.

The following statement shows the suspense balances outstanding at the close of 1895-96, 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.	Famine Relief.
		Cr.	Dr.	Dr.	Dr.	Cr.	Dr.	Dr.	Cr.		Dr.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana—											
43.—Minor Works and Navigation	Imperial	...	...	723	...	...	...	500	1,882	...	...
45.—Civil Works	Do.	...	...	...	...	...	...	...	6,961	...	...
Central India—											
45.—Civil Works	Imperial	...	...	3,820	...	...	...	184	44,955	...	...
Coorg—											
45.—Civil Works	Imperial	24	89	13,721	...	...	...	3,192	5	...	...
Port Blair—											
45.—Civil Works	Imperial	...	...	...	...	4	81	...	...	...	...
Hyderabad—											
45.—Civil Works	Imperial	...	...	...	...	...	...	141	83	...	...
Central Provinces—											
45.—Civil Works	Provincial	250	275	37,744	...	...	...	2,981	72,237	...	...
Upper Burma—											
45.—Civil Works	Imperial	562	90	93,994	...	...	...	10,175	17,732	...	...
Lower Burma—											
45.—Civil Works	Provincial	554	150	3,95,113	...	...	...	4,829	55,273	...	...
Assam—											
45.—Civil Works	Provincial	181	18	63,221	...	638	11,995	1,690	35,340	...	...
Bengal—											
43.—Minor Works and Navigation	Provincial	4,572	1,864	2,16,213	5,772	...	14,401	8,068	63,454	Dr. 47,154	...
49.—Irrigation	Imperial	2,251	166	1,42,362	1,725	...	1,225	126			
45.—Civil Works	Do.	...	...	102	1,119	...	611	...			
Ditto	Provincial	52,874	17,665	1,99,813	...	...	12,425	11,712	34,707	...	...
North-Western Provinces and Oudh—											
35.—Construction of Protective Irrigation Works.	Imperial	...	67	19,786	...	...	...	43	14,376	...	...
43.—Minor Works and Navigation	Provincial	...	...	16,412	...	...	...	1,217			
49.—Irrigation	Imperial	600	...	7,43,011	...	...	...	10,693			
45.—Civil Works	Provincial	—1,745	5,124	3,99,034	...	...	1,728	17,539	1,27,341	...	44
Punjab—											
35.—Construction of Protective Irrigation Works.	Imperial	23	1	20,914	...	...	...	28	1,93,361	Cr. 38,006	...
43.—Minor Works and Navigation	Do.	...	...	4,997	...	...	...	5			
49.—Irrigation	Do.	554	...	8,00,831	...	3,208	6,926	30,452			
45.—Civil Works	Do.	...	...	10,040	...	255	772	1,307	48,892	...	...
Ditto	Provincial	1,341	359	1,11,701	...	28	...	1,631			
Madras—											
45.—Civil Works	Provincial	8,432	1,805	(a) 4,58,234	15,252	...	...	12,318	56,146	...	...
Bombay—											
43.—Minor Works and Navigation	Imperial	...	...	1,402	...	...	...	3,478	1,35,844	...	...
49.—Irrigation	Do.	...	...	...	...	...	—248	101			
45.—Civil Works	Do.	...	...	...	...	2	...	...	4,99,263	...	...
Ditto	Provincial	...	2,361	4,171	...	...	...	2,630			
Accountant General, Public Works Department—											
45.—Civil Works	Imperial	...	...	...	...	...	...	14,159	...	...	...
	1895-96	70,473	30,034	37,57,344	23,868	4,135	49,916	1,39,149	14,07,857	Dr. 9,148	...
	1894-95	51,589	14,314	38,19,764	Dr. 19,733		1,09,065	1,49,797	14,93,980	Cr. 12,891	...
					Dr. 16,162						

(a) Includes Rs. 2,620 balance at credit 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.

Rajputana.

3. *Materials at site.*—The total value of materials at site of works, at the close of 1895-96, was Rs. 3,665. Of this, materials of the value of Rs. 255 were not verified owing to change of sub-divisional officers in March.

Coorg.

4. *Stock.*—The balance exceeded the sanctioned reserve limit by Rs. 721, owing to transfer to stock of materials from a nearly completed work. The excess was duly reported to the Chief Commissioner.

5. *Miscellaneous Advances.*—The balance under this head included advances for labour to the extent of Rs. 283 outstanding since 1894-95, and for the recovery of which legal steps had been taken. The delay was duly reported to the Chief Commissioner by the Examiner.

6. *Balances in Works Accounts.*—The balance due by contractors stood at Rs. 6,586, against Rs. 1,871 at the end of the previous year. Rs. 5,130 has since been adjusted.

Central Provinces.

7. *Stock.*—The sanctioned limit of reserve stock in the Nagpur Division was exceeded by Rs. 290 owing to special stock having been purchased for certain sanctioned works. The closing balance was however well within the total limit of Rs. 48,500 for the whole province.

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

	Rs.
(i) Work done in excess of contributions	880
(ii) Amount spent in sorting stones of Nohta temple in the Damoh Sub-division, Jabalpur division	55

Item (i).—The excess being in contravention of para. 81, Chapter IX, Public Works Department Code, Volume I, was reported to the Local Administration. Item (ii) represents expenditure incurred under instructions from the Chief Engineer and debited to this head pending sanction to an estimate. The debit to suspense is irregular under Public Works Department Code, Volume II, Chapter III, para. 95 VIII(*b*) and Note 4 on P. W. D. Form 32R.

Upper Burma.

9. *Stock.*—Stock was verified in all divisions, except Myitkyina, where the transfer of the sub-divisional officers prevented the count being taken. Steps have since been taken to have the stock verified.

10. *Miscellaneous Advances.*—The balance under this head included an item of Rs. 1,790, cash stolen from an Assistant Engineer and subsequently recovered by the Police in the house of a Sub-Overseer. The amount is in the hands of the Political Officer, Falam, pending the appeal of the accused, who has been sentenced to imprisonment.

Lower Burma.

11. *Balances in Works Accounts.*—The balance due by contractors included a sum of Rs. 500 (portion of Rs. 1,000 referred to in para. 12 of my note for 1894-95) advanced to a contractor but not covered by the value of work done. The amount is being recovered in monthly instalments of Rs. 100, under the sanction of the Local Administration.

Bengal.

12. *Stock.*—The balances at the end of 1895-96 included stock "collected for specific works," up to the amounts stated below. This stock should have been charged off to the works concerned, *vide* Public Works Department Code, Volume II, Chapter II, para. 123, unless there were special reasons for this course not being followed:—

		Rs.
43.	Minor Works and Navigation—Provincial	6,401
45.	Civil Works —Imperial	102
45.	Civil Works —Provincial	26,891

The balance under 49—Irrigation—Imperial included the following items:—

	Rs.
(i) Losses on timber manufacture, Cuttack Workshops	11,283
(ii) Stock for which there is no present use	2,554
(iii) Tools and Plant actually in use, but value held at debit of stock	4,512
	18,349

This sum will be charged off to the capital account of the canals concerned. The sanction of the Government of India was applied for in letter No. 34 I., dated 10th January 1896, from the Government of Bengal but no orders have issued yet.

13. Stock was not completely verified in four sub-divisions of the Irrigation Branch. The ordinary reserve stock was in excess of the sanctioned limit in the following cases:—

	Sanctioned limit.	Balance.	Excess.
	Rs.	Rs.	Rs.
Calcutta Workshops	60,000	60,206	206
Examiner's Auxiliary Accounts	...	2,010	2,010

The excess in the Calcutta Workshops reported in para. 16 of my note for 1894-95 has been covered by the increased limit. The excess over this revised limit is trifling.

As reported in para. 17 of my note for 1894-95, 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 will be used gradually on works.

14. *Sales.*—The balance of Rs. 17,665 under 45—Civil Works—Provincial included the following items:—

(i) Rs. 3,253 due from the several District Boards for materials supplied by the 1st Calcutta division and the Calcutta Workshops which were not paid for during the year.

(ii) Rs. 6,185 chiefly value of stores made over on abolition of Public Works divisions to the District Boards. The materials were verified by District Engineers.

15. *Miscellaneous advances.*—The balance under this head included the following special items:—

	Rs.
Irrigation—	
(i) Amount of cheque drawn by the Collector of Chittagong for Public Works not accounted for within the year	300
(ii) Expenditure on village channels in the Buxar, Arrah and Eastern Sone divisions recoverable from owners	4,112
Civil Works—	
(iii) Cash stolen from the chest of the Calcutta Workshops division on the 16th February 1896	126
(iv) Excess salary paid to a retired supervisor	348
(v) Cash stolen from the Office of the District Engineer, Purnea	520
(vi) Cheques drawn by Civil Officers and value of materials issued to them, debited to this head pending receipt of accounts	3,943

Items (i) and (ii) are reported to be in course of adjustment.

Item (iii) has since been charged off to establishment—contingencies under proper authority.

Item (iv) has since been recovered by the Civil Department from the Supervisor's pension. The item should have been charged to the final head salaries, *vide* note 2 on Public Works Department Form 32 R.

Item (v).—The amount has since been recovered.

Item (vi).—Will be adjusted in 1896-97.

North-Western Provinces and Oudh.

16. *Stock.*—The sanctioned reserve limit of stock was exceeded in the Northern, Meerut and Anupshahr divisions, Ganges Canal. The excesses in the first two were receiving the attention of the Local Government. The excess in the Anupshahr division has since been adjusted.

17. *Purchases.*—A debit balance of Rs. 1,783 appeared in the Roorkee Workshop Accounts. This 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.

18. *Miscellaneous Advances.*—In the Irrigation Accounts the balance under this head included the under-noted items :—

	Rs.
(i) Construction of guls for Zamindars	3,895
(ii) Loss of cash in the Narora division, Lower Ganges Canal .	450
(iii) Outlay incurred on contribution works prior to receipt of funds	5,043
(iv) Unauthorized expenditure incurred by an Assistant Engineer	325
(v) Expenditure incurred in floating sunken boats . . .	60

Item (i) will be cleared as recoveries are made from Zemindars by the Collectors of Districts; item (ii)—orders of Local Government awaited; item (iii) has since been adjusted; item (iv) was recovered in cash in April 1896; and item (v) is irrecoverable and has been ordered to be written off.

In the Buildings and Roads Branch the balance included about Rs. 3,209 on account of outlay on works in excess of contribution. This, as also item (iii) above, is in contravention of paras. 81 and 82 (iv), Chapter IX, Volume I, of Public Works Department Code.

19. *Materials at site.*—These were verified during the year with one exception. There was a small quantity of surplus materials borne without value in the Mainpuri division and steps are being taken to dispose of it.

Punjab.

20. *Stock.*—The balances under this head at end of 1895-96 in the Delhi Division, Western Jumna Canal, and in the 1st division Chenab Canal, were not audited by the Examiner, owing to the non-receipt of returns of stock from these divisions for the half-year ended the 31st March 1896.

Madras.

21. *Stock.*—Stock was taken during the year except in the Public Works Stores division and no serious discrepancies found. Arrangements have now been made to take stock in the Stores division.

The sanctioned reserve limit of stock was exceeded in the Godavari Western, Kistna Western, Kistna Eastern, and Madura divisions. The excess on the reserve limit in these divisions amounted to only Rs. 9,381 and the balance of the Kistna Eastern division has since been brought within the sanctioned limit.

Out of a balance of Rs. 1,58,385 in the Public Works stores division on the 31st March 1896, Rs. 1,13,524 represented value of surplus stock. Lists of these have been circulated. The Superintending Engineer has promised a report in connection with the further reduction of stores balances.

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

	Rs.
(i) Outlay on Karroli tank (Vizagapatam division) in excess of contribution	158
(ii) Outlay on restoring the Ura tank of Pedda, Godapalli Agraharam (Vizagapatam division) without contribution . . .	390
(iii) Annual maintenance of Cantonment roads and Military buildings at Quilon (West coast division)	138

Item (i).—Steps were being taken by the Collector to file a suit for the recovery.

Item (ii).—The Agraharamdars objected to pay contribution. The Collector has referred the matter to the Board of Revenue.

Item (iii).—Bills for work done were awaited from the Chief Engineer, Travancore Government. This item was also noticed in the previous year's note. Its adjustments should have been arranged for within the year.

23. *Materials at site.*—Materials were not completely verified. On eleven works materials to the extent of Rs. 11,095 were found deficient and the matter is being investigated; two of the items amounting to Rs. 3,116 (Ganjam division) have been under investigation for more than a year. Materials at site of three works to the extent of Rs. 1,627 in value remained unverified.

Bombay.

24. *Stock.*—The value of surplus stores at close of 1895-96 amounted to Rs. 63,861,* against Rs. 64,225 at the close of 1894-95. It is not stated what steps have been taken for the disposal of these stores. This point has been noticed year after year since 1891-92.

	Rs.
* Irrigation	25,223
Buildings and Roads Branch	38,638
Total .	63,861

II.—Objectionable outlay.

25. 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	
Rajputana—										
45.—Civil Works	Incorporated Local	1	1,630	...	...	...	...	...	...	...
Coorg—										
45.—Civil Works	Imperial	2	4,879	3	1,710	2	4,879	4	7,792	...
Ditto	Incorporated Local	...	...	...	...	...	...	1	611	...
		2	4,879	3	1,710	2	4,879	5	8,403	...
Hyderabad—										
45.—Civil Works	Imperial	...	...	1	75	...	...	1	75	...
Baluchistan—										
43.—Minor Works and Navigation	Imperial	...	...	1	95	...	...	...	...	...
45.—Civil Works	Ditto	...	...	5	1,255	...	...	...	...	1
		...	...	6	1,350	...	...	...	...	1
Central Provinces—										
45.—Civil Works	Provincial	2	381	3	314	...	...	2	3,742	2
Ditto	Incorporated Local	...	...	1	1,889	...	...	1	995	...
		2	381	4	2,203	...	...	3	4,737	2
Upper Burma—										
43.—Minor Works and Navigation	Imperial	...	...	5	1,81,763	...	...	4	143	...
45.—Civil Works	Ditto	8	46,387	44	18,165	5	7,759	43	13,098	1
		8	46,387	49	1,99,928	5	7,759	47	13,241	1
Lower Burma—										
43.—Minor Works and Navigation	Provincial	1	82	1	4	1	82	2	1,003	...
45.—Civil Works	Ditto	3	7,387	10	49,911	2	414	8	2,605	...
Ditto	Incorporated Local	1	4,663	9	2,998	2	5,406	10	2,587	...
		5	12,132	20	52,913	5	5,902	20	6,195	...
Assam—										
45.—Civil Works	Imperial	...	..	...	...	...	...	1	5,904	...
Ditto	Provincial	4	2,285	17	7,912	3	3,237	16	21,402	...
Ditto	Incorporated Local	14	30,566	9	2,901	21	38,802	8	18,313	...
		18	32,851	26	10,813	24	42,039	25	45,619	...
Bengal—										
42.—Major Works—										
Working expenses	Provincial	...	...	8	11,898	...	...	12	20,022	...
43.—Minor Works and Navigation	Ditto	1	301	7	9,898	1	517	6	8,569	...
49.—Irrigation, Capital Expenditure	Imperial	1	1,595	6	12,618	...	...	1	2,702	...
45.—Civil Works	Provincial	2	1,932	5	7,954	5	40,452	6	59,941	...
		4	3,828	26	42,368	6	40,969	25	91,234	...
North-Western Provinces and Oudh—										
35.—Protective Irrigation Works	Imperial	...	...	...	...	...	...	...	...	1
42.—Major Works—										
Working expenses	Provincial	...	...	...	...	...	...	...	...	2
49.—Irrigation, Capital Expenditure	Imperial	5	2,692	4	4,499	...	...	(a)	7,178	8
45.—Civil Works	Ditto	2	7,011	...	...	3	1,693	...	...	...
Ditto	Provincial	41	37,001	7	33,493	33	28,464	13	14,511	...
Ditto	Incorporated Local	10	9,812	9	22,047	17	13,326	11	12,802	...
		68	56,516	20	60,039	53	43,483	(a)	34,491	11
Punjab—										
35.—Construction of Protective Irrigation Works	Imperial	1	604	...	...	...	...	...	...	...
43.—Minor Works and Navigation	Ditto	...	...	1	434	...	...	...	...	1
49.—Irrigation—										
Capital Expenditure	Ditto	2	455	24	37,155	...	...	...	...	1
45.—Civil Works	Ditto	6	52,360	2	21,699	3	41,547	1	640	...
Ditto	Provincial	8	3,82,517	3	3,116	2	2,005	2	1,821	2
Ditto	Incorporated Local	1	2,504	1	1,418	...	...	...	...	...
		18	4,38,440	31	63,822	5	43,552	3	2,461	4
Madras—										
35.—Construction of Protective Irrigation Works	Imperial	...	...	9	12,534	...	...	2	5,346	...
42.—Major Works—										
Working expenses	Ditto	14	30,724	14	16,119	...	...	16	42,605	...
43.—Minor Works and Navigation	Provincial	39	60,113	34	50,404	...	...	25	36,167	...
49.—Irrigation, Capital Expenditure	Imperial	17	62,912	71	74,750	...	...	6	42,058	...
45.—Civil Works	Ditto	1	1,879	...	...	...	...	...	...	...
Ditto	Provincial	15	36,456	25	88,260	4	21,417	26	54,796	...
Ditto	Incorporated Local	...	...	...	...	1	30	6	693	...
		86	1,92,084	153	2,42,067	5	21,447	81	1,81,665	...
Carried over	...	212	7,89,128	339	6,77,288	105	2,10,030	(a)	3,88,121	19

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.	
Brought forward	.....	212	7,89,128	339	6,77,283	105	2,10,030	(a)	3,88,121	19
Bombay—										
42.—Major Works—										
Working expenses	Imperial	...	...	...	...	...	...	2	4,300	...
43.—Minor Works and Navigation	Ditto	...	...	1	3,213	...	...	...	...	5
49.—Irrigation, Capital Expenditure	Ditto	43	96,307	4	31,123	...	...	...	...	1
45.—Civil Works	Provincial	...	...	1	1,713	1	1,301	4	6,474	2
		43	96,307	6	36,049	1	1,301	6	10,774	8
Grand Total	.....	255	8,85,435	345	7,13,337	106	2,11,331	(a)	3,98,895	27

ABSTRACT.

35.—Protective Irrigation Works	Imperial	1	604	9	12,534	...	...	2	5,346	1
42.—Major Works, Working expenses	Ditto	14	30,724	14	16,119	...	...	18	46,905	...
Ditto ditto	Provincial	...	...	8	11,898	...	...	12	20,022	2
43.—Minor Works and Navigation	Imperial	...	...	8	1,85,505	...	...	4	143	6
Ditto ditto	Provincial	41	60,496	42	60,306	2	599	33	45,739	...
49.—Irrigation, Capital Expenditure	Imperial	68	1,63,961	109	1,60,145	...	...	(a)	51,938	10
	Ditto	19	1,12,516	55	42,904	13	55,878	50	27,509	2
45.—Civil Works	Ditto	75	4,67,959	71	1,92,673	50	97,290	77	1,65,292	6
Ditto	Provincial	37	49,175	29	31,253	41	57,564	37	36,001	...
Ditto	Incorporated Local									
		255	8,85,435	345	7,13,337	106	2,11,331	(a)	3,98,895	27

(a) Total number of works not shown, the excesses reported in the North-Western Provinces and Oudh being on the total grants.

26. The objectionable outlay at end of 1895-96 as compared with that at end of the previous year is given below :—

	1894-95.	1895-96.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
I—No Estimate	3,14,597	8,85,435	5,70,838	...
II—Excess over Estimate	9,70,282	7,13,337	...	2,56,945
III—No appropriation	1,44,641	2,11,331	66,690	...
IV—Excess over appropriation	4,90,943	3,98,895	...	92,048
Total	19,20,463	22,08,998	6,37,528	3,48,993
Net Increase			Rs. 2,88,535	

The bulk of the increase under "No Estimate" and "No Appropriation" occurred in the Punjab and Madras. Attention is invited to the principles enunciated in Public Works Department Code, Volume II, Chapter VI, paras. 1 and 2.

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

	No. of works.		Outlay. Rs.
No estimate.			
Punjab	18		4,38,440
Madras	86		1,92,084
Bombay	43		96,307
North-Western Provinces and Oudh	68		56,516
Upper Burma	8		46,387
Assam	18		32,851
		241	8,62,585
Excess over estimate.			
Madras	153		2,42,067
Upper Burma	49		1,99,928
Punjab	31		63,822
North-Western Provinces and Oudh	20		60,039
Lower Burma	20		52,913
Bengal	26		42,368
Bombay	6		36,049
		305	6,97,186
No appropriations.			
Punjab	5		43,552
North-Western Provinces and Oudh	53		43,483
Assam	24		42,039
Bengal	6		40,969
Madras	5		21,447
		93	1,91,490
Excess over appropriations.			
Madras	81		1,81,665
Bengal	25		91,234
Assam	25		45,619
North-Western Provinces and Oudh	24(*a*)		34,491
		155	3,53,009
	794		21,04,270

(*a*) Number not stated under the head 49.—Irrigation.

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

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

	Rs.
(i) Improvements to Nyaungyan-Minhla tank	1,73,621
(ii) Putting the existing Mu canal originally made by Burmans into good working order	8,033

These items have been reported to the Government of India. As regards the former, a revised estimate has since been sanctioned by the Government of India. The latter is said to be under reference to the Financial Commissioner, Burma.

30. The chief irregularities outstanding under "45.—Civil Works—Imperial" were—

No estimate.

	Rs.
(i) Constructing semi-permanent barracks for Military Police at Sadon	7,339
(ii) Special repairs to Manipur Suspension Bridge	8,576

Excess over estimate.

	Rs.
(iii) Constructing a civil dispensary and hospital for 20 beds at Mogok	6,866
(iv) Realigning first three miles of Bhamo-Siakaw road	6,201

Items (i) to (iii) have been reported to the Government of India. Item (iv) has since been remedied.

31. *Lower Burma.*—The only item of importance under "Excess over estimate" "45—Civil Works—Provincial" was—

	Rs.
Constructing new Public Offices at Rangoon (outstanding since March 1894)	47,077

A revised estimate is now under the consideration of the Government of India.

32. *Assam.*—The expenditure incurred without estimate was chiefly under "45.—Civil Works—Incorporated Local." This was duly reported by the Examiner to the Local Administration.

33. *Bengal.*—The irregularity shown under "Miscellaneous" represents outlay (Rs. 2,21,287) incurred on the Orissa Coast Canal and Orissa project and held objectionable, pending sanction of the Government of India to completion report and schedule of incomplete works, the construction estimates having been closed on 31st March 1894 and 31st March 1895, respectively.

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

45.—Civil Works—Provincial.

No estimate.

	Rs.
(i) Constructing a new Sadar Havalat and jail at Korantadih	7,936
(ii) Converting Sherwood at Naini Tal into a suitable residence for His Honour the Lieutenant Governor	5,475

Excess over estimate.

	Rs.
(iii) Carrying out protective measures in connection with the Gohna landslip and Lake	23,989

45.—Civil Works—Local.

Excess over estimate.

	Rs.
(iv) Realignment of Baital Ghat and Bhikiasen Road	5,102
(v) Repairing damage done to second class roads between Chamoli and Lakhmanjula bridge by the Gohna flood	9,806

Items (i) to (iv) have since been regularized ; item (v) has been separately reported to the Government of India.

35. 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, had not been submitted to the Government of India. The completion reports of the first three have since been sanctioned.

36.—*Punjab.*—The chief items of objectionable outlay were—

45.—Civil Works—Imperial.

No estimate.

	Rs.
(i) Constructing levy posts, Tochi Valley	21,308
(ii) „ servants' quarters, Snowdon	10,435
(iii) Compensation for land, Para Chinar	18,885

Excess over estimate.

	Rs.
(iv) Additions and improvements to Snowdon	7,356

45.—Civil Works—Provincial.

No estimate.

	Rs.
(v) Reconstructing Jablat Bridge, Lahore and Peshawar Road	39,330
(vi) Extending River Protective Works, Dera Ghazi Khan	3,35,004

(i).—The incidence of charge is now under the consideration of the Government of India.

(ii) and (iv).—The Government of the Punjab have submitted a statement of the total probable anticipated expenditure in connection with the Snowdon estate, and the Secretary of State's sanction is about to be applied for.

(iii).—Orders have since been issued for the adjustment of this item.

(v) and (vi).—Have been reported to the Government of India.

37. *Madras.*—The outlay held objectionable in the Irrigation and Civil Works Accounts at the close of the official year 1895-96 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.			
		35.—Construction of Protective Irrigation Works.			Rs.
		Excess over estimate.			
1.	Rushikulya	No. 14 Distributary, Rushikulya Canal	May 1895	1	6,241
2.	Rushikulya	No. 8 Ditto ditto	Ditto	1	773
3.	Rushikulya	No. 19, under tunnel ditto	April 1894	1	567
		42.—Major Works—Working Expenses.			
		No estimate.			
4.	Kistna, Eastern	Tools required for Kistna, Eastern Division.	December 1893	1	3,729
5.	Kistna, Eastern	Constructing iron post for circular trap punt.	March 1893	1	1,663
6.	Kistna, Eastern	Tools required for Kistna, Eastern Division.	Do. (supplementary).	1	4,412
7.	Kistna, Western	Purchasing tramway plant from Rushikulya Division.	November 1895	1	6,387
		Excess over estimate.			
8.	Godavari, Eastern	Maintenance of Coringa Canal	August 1895	1	2,316
9.	Godavari, Central	Annual maintenance, Gannavaram Canal	November 1895	1	3,019
		49.—Irrigation.			
		No estimate.			
10.	Kistna, Eastern	Widening Ellore Canal	September 1893	1	4,522
11.	Kistna, Eastern	Compensation of Polraz Codu	August 1894	1	1,721
12.	Kistna, Northern	Constructing proposed head sluice at Sitanagram.	December 1894	1	45,881
13.	Madura	Maintenance to 9th Branch Channel	July 1895	1	2,197
		Excess over estimate.			
14.	Kistna, Western	Compensation for land for improvements to Bank Canal.	December 1892	1	966
15.	Madura	Excavation of main Channel, XI Reach	March 1894	1	3,400
16.	Madura	Excavation of 10th Branch Channel	September 1895	1	14,978
17.	Madura	Excavation of main Channel, 1st reach	October 1895	1	4,914
		PROVINCIAL.			
		43.—Minor Works and Navigation.			
		No estimate.			
18.	Nellore	Improvements to Idimapally tank	April 1895	1	10,002
		Excess over estimate.			
19.	Godavari, Eastern	Raising the Godavari River left embankment from Rajamundry to Yanam.	September 1893	1	10,690
20.	Kistna, Western	Converting right bank of Bank Canal at Penmudi into a river flood bank.	March 1892 (supplementary).	1	75
21.	Kistna, Northern	Constructing anicut across Muniyéru	July 1895	1	5,130

Items 8, 9, 17, 18 and 20 have since been remedied. Items 4 to 6, 10 to 12, 15 and 19 were reported in para. 48 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. Items 4, 5, 6, 10 and 19 were also brought to notice in the report for 1893-94.

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, Northern	Manufacture of mortar for 1894-95	March 1895	1	3,057
2.	Kistna, Northern	Conveying and loading materials at Mogalrajpuram quarry for 1894-95.	Ditto	1	3,337
		Excess over estimate.			
3.	Ganjam	New residence for the Collector at Chatrapur	March 1894	1	2,573
4.	Vizagapatam	Road from Potinghy to Koraput	March 1892	1	28,051
5.	West Coast	Collector's Office at Calicut	July 1893	1	22,866
6.	Kistna, Eastern	Record room for Collector's Cutcherry, Masulipatam.	March 1895	1	3,193
7.	Kistna, Western	Taluq Cutcherry, Seethanapally	August 1891	1	2,871
8.	Salem	Fifty close prison cells, Central Jail, Salem.	January 1895	1	1,505

Items 1, 7 and 8 have since been remedied. Items 3 to 5 were reported in para. 48 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. Items 4 and 5 were also brought to notice in the report for 1893-94.

38. Attention is also invited to the large outlay of Rs. 1,81,665 incurred in excess of appropriations.

39. *Bombay.*—In the Irrigation Branch the outlay incurred without estimate on "49—Irrigation—Capital expenditure" is made up of Rs. 62,736 on forty works of the Jámrao canal; Rs 14,671 on the two works of the Dadwah canal; and Rs. 18,900 on the New head regulator on the Unharwah. These are treated as objectionable for want of sanction to detailed estimates. The excess over estimate against this head was chiefly on Ratabund, Jamrao canal, for which revised estimates are said to be under consideration.

40. The irregularities under "Miscellaneous" against "Minor Works and Navigation" pertain chiefly to the Mutha canal, Lower Panjhra river works, and Yerla River Irrigation Works. The outlay on the last two works 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 Mutha canal requires revision, and the outlay is held objectionable pending sanction of the Secretary of State to the revised estimate. It is understood that the sanction of Secretary of State is now being applied for. The Government of India has since sanctioned the completion report and schedules of the Lower Panjhra river works.

41. The whole outlay on the Jámrao canal, exclusive of the share of the cost of deepening the Nara supply channel and expenditure in the Dimwah, is also returned as objectionable under "Miscellaneous" (49—Irrigation), pending sanction to revised estimate called for in Government of India, Public Works Department, letter No. 153, dated 28th May 1895, which is said to be under preparation.

III.—Floating Cheques.

42. The following table exhibits the amounts of uncashed cheques at close of 1895-96 in comparison with 1894-95 :—

Province.	Buildings and Roads Branch.		Irrigation Branch.		Total.	
	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.	1894-95.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana	6,923	6,426	11,728	4,893	18,651	11,319
Central India	13,026	18,520	...	...	13,026	18,520
Coorg	4,758	974	...	...	4,758	974
Baluchistan	...	30	...	...	...	30
Central Provinces	1,02,196	1,64,328	...	...	1,02,196	1,64,328
Upper Burma	2,40,906	2,09,701	...	...	2,40,906	2,09,701
Lower Burma	2,47,065	1,64,999	...	...	2,47,065	1,64,999
Assam	2,62,663	3,75,523	...	...	2,62,663	3,75,523
Bengal	1,31,207	1,36,660	1,28,364	1,51,237	2,59,571	2,87,897
North-Western Provinces and Oudh	2,01,102	3,43,902	1,68,766	77,736	3,69,868	4,21,638
Punjab	3,44,263	3,95,842	1,91,233	1,67,599	5,35,496	5,63,441
Madras	4,66,675	3,97,148	...	...	4,66,675	3,97,148
Bombay	69,705	1,64,097	79,938	1,23,398	1,49,643	2,87,495
Total	20,90,489	23,78,150	5,80,029	5,24,863	26,70,518	29,03,013

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

44. As compared with the previous year there has been a decrease of Rs. 2,32,495 in the total amount of uncashed cheques, which is satisfactory. The decrease is accounted for chiefly by Bombay (Rs. 1,37,852); Assam (Rs. 1,12,860); Central Provinces (Rs. 62,132); North-Western Provinces and Oudh (Rs. 51,770), and Bengal (Rs. 28,326). Increases occurred in Lower Burma (Rs. 82,066); Madras (Rs. 69,527), and Upper Burma (Rs. 31,205).

Resolution.—The attention of Local Governments and Administrations is invited to paras. 8, 13, 17, 18 (ii), 20, 22 (iii), 23, 29(ii), 30 (i) and (iii), 34 (v), 36 (i), (v) and (vi), 38, 39 and 41.

2. The special attention of the Government of Madras and of the Punjab is invited to the concluding clause of para. 26 and that of the Governments of Bombay and Madras to paras. 24 and 37 respectively of the Accountant General's note.

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

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

J. M. Bissett
Col., R.E.,
Secretary to the Govt. of India.

Documents accompanying.
Nil.

G. I. C. P. O.—No. 405 A. G., P. W. D.—18-2-97.—515—Jos. O.

To The Secretary to the Govt of Madras,
with 3 spare copies P. W. dept.

[P. W. 26. 1,600—30-11-96.]

Indexed