3090

Public Works (1898) Department.

Returned to Records 10/2/98 by [illegible]

1598

G.O., No. 1331-28

Dated 28 March 98

[Despatch Abstract.]

Suspense balances: Govt of India Resolution on the Statements of —, objectionable outlay and floating Cheques at the end of the Official Year 1896-97 with the Examiner's Office Note thereon, Comptr. to the Officers Concerned with Remarks.

Suspense balances. Forwarding Govt Resolution: Comptr: to Officers Concerned with Remarks, the Resolution of the Govt of India on the Statements of —, objectionable outlay and floating Cheques at the end of the Official Year 1896-97, with the Examiner's Office note thereon.

Indexed.

[P. W. 30. 1000—12-4-98.]

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 {1898} of Madras.

PUBLIC WORKS.

Recd. } 1898. *Enclosures*
Regd. } *Spare copies*

G.O., Nos. 1331, 1332 W., 25th May 1898.

MAY.

Suspense balances

Forwarding copy of Proceedings communicating to officers concerned, with remarks, the Resolution of the Government of India on the statements of —, objectionable outlay and floating cheques at the end of the official year 1896–97 with the Examiner's office-note thereon.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From the Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Calcutta, 19th February 1898, No. 37 A.—G.

BUILDINGS AND ROADS AND IRRIGATION BRANCHES.

Suspense balances, objectionable outlay and floating cheques at the end of the official year 1896–97.

Read the following :—

Note by A. R. Becher, Esq., Accountant-General, Public Works Department, No. 64 G., dated 18th January 1898.

I.—SUSPENSE BALANCES.

The following statement shows the suspense balances outstanding at the close of 1896–97, arranged by Provinces and major heads of account. In this review irregularities connected with materials at site, etc., the payments on account of which have been charged off to the works concerned, are also dealt with :—

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.	
Madras.										
45.—Civil Works ..	Provincial.	2,562	3,910	4,49,746	5,641	..	177	16,305	44,335	..

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.

17. *Stock.*—Stock was taken during the year, except in the Bellary division, and no serious discrepancies were found. The non-submission of stock returns from the Bellary division for two half-years was duly reported to the Local Government.

The sanctioned limit of reserve stock was exceeded in three divisions, Kistna Western, Kistna Eastern and Kurnool divisions. The excess amounted to Rupees 18,919 ; it is anticipated that these excesses will be reduced during the course of the current year.

18. *Miscellaneous advances.*—The following are the more important items included in the balance :—

	Rs.
(i) Cost of uprooting nanal planted by renters on Vasista Gowtami and Madupalli river lankas	1,669
(ii) Outlay incurred in rooting out lanka grass	698
(iii) Value of work done for other Government departments and private bodies	1,275

Item (i). Rupees 562 adjusted in April 1897. This irregularity has been regularly reported.

Item (ii). Collector requested to effect early recovery.

Item (iii). Rupees 1,039 recovered to end of May 1897 ; balance in course of recovery. The rules in Public Works Department Code, Volume I, Chapter IX, paragraph 82 (4), and Volume II, Chapter I, paragraph 137, do not appear to have been observed in this case.

19. *Materials at site.*—Materials at site were not completely verified. On nine works materials to the extent of Rs. 1,844 were found deficient, and the matter is being investigated. The value of materials at site in the Bellary division is not included in the Examiner's review, as no statement was submitted by this division owing to pressure of famine work ; the Executive Engineer has promised to submit a statement.

* * * * *

II. OBJECTIONABLE OUTLAY.

21. 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.	
Madras.										
33. Famine Relief—										
II.—Irrigation Works—										
(*a*) Minor Works and Navigation ..	Provincial.	3	6,420	..	..	..	..	1	2,383	..
(*b*) Working Expenses—										
Major Irrigation Works ..	Do. ..	..	..	..	..	1	1,237	..	..	..
III.—Civil Works ..	Do. ..	6	8,921	2	11,868	5	22,349	..	..	..
	Incorporated Local ..	34	1,89,090	..	..	31	1,79,405	1	32,823	..
35.—Construction of Protective Irrigation Works.	Imperial ..	..	..	9	19,980	..	..	..	..	..
42.—Major Works—										
Working Expenses ..	Do. ..	12	55,041	29	16,338	..	..	7	13,200	..
43.—Minor Works and Navigation	Provincial.	44	69,800	61	94,073	1	1,373	14	19,221	..
49.—Irrigation, Capital Expenditure	Imperial ..	17	1,66,275	107	98,092	..	..	6	38,746	..
45.—Civil Works	Provincial.	20	67,430	44	1,22,785	6	9,748	40	60,686	..
Do.	Incorporated Local ..	..	..	..	..	3	835	6	1,673	..
Total ..		136	5,62,977	252	3,63,136	47	2,14,947	75	1,68,732	..

* * * * *

MADRAS.

30. The outlay held objectionable in the Irrigation and Civil Works Accounts at the close of the official year 1896–97 was considerable and included some items of long outstanding as will be seen from the following table :—

Madras.	Famine relief.		Ordinary.		Total number of works.	Total outlay.
	Number of works.	Outlay.	Number of works.	Outlay.		
		RS.		RS.		RS.
No estimate	43	2,04,431	93	3,58,546	136	5,62,977
Excess over estimate	2	11,868	250	3,51,268	252	2,63,136
No appropriation	37	2,02,991	10	11,956	47	2,14,947
Excess over appropriation	2	35,206	73	1,33,526	75	1,68,732

The more important irregularities are noted below :—

Irrigation Branch.

Division.	Name of work.	Month in which objectionable expenditure first appeared	Number of work.	Amount expended.
	No ESTIMATE.			
	49. Capital Irrigation—Imperial.			RS.
1. Kistna Northern.	Constructing proposed head sluice at Sitanagaram.	December 1894 ..	1	94,316
	EXCESS OVER ESTIMATE.			
	35. Protective Irrigation Works—Imperial.			
2. Ganjám ..	No. 13 Distributary, Rushikulya canal ..	February 1896 ..	1	2,246
	42. Major Works—Imperial.			
3. Gódávari Eastern.	Excavating Vaketappa branch of Kullar side channel	March 1896 ..	1	1,491
4. Kistna do.	Repairs to Bantumilli canal	February 1895 ..	1	1,380
	49. Capital Irrigation—Imperial.			
5. Kistna Western..	Compensation for land for Tungabhadra drain ..	October 1895 ..	1	4,769
6. Do. ..	Excavating west side channel extension, Nizampatam canal	August 1894 ..	1	1,329
	43. Minor Works and Navigation—Provincial.			
7. South Arcot ..	Raising Laulpet road	January 1896 ..	1	2,494
8. Gódávari Eastern.	Raising the flood embankment on the left bank of Gowtami-Gódávari from Rajahmundry to Yanam	September 1893 ..	1	11,102
9. Do. ..	Diversion of river bank below Maskapali lock from 29—5 to 32—7 miles	February 1896 ..	1	5,427
10. Kistna Northern.	Raising and strengthening Dondapad tank bund and byewash	March 1896 ..	1	3,173
11. Do. ..	Constructing anicut across Muniyeru	July 1895 ..	1	5,310

Items 1, 2, 7 and 9 have since been remedied ; items 1, 7 and 11 were noticed in last year's report. All these items were also reported to the Government of India separately from time to time, the last report being made on the 5th of July 1897, *vide* Accountant-General's letter No. 15 I.

33. Famine Relief.—Of the outstandings in the Irrigation Branch under this head at the end of year, all were remedied by the end of April 1897 excepting two items, amounting to Rs. 8,773, for want of estimates in the Bellary division and one amounting to Rs. 1,011 in the Cuddapah division.

General Branch.

Division.	Name of work.	Month in which objectionable expenditure first appeared.	Number of work.	Amount expended.
	No ESTIMATE.			
	45. Civil Works.			RS.
	Provincial.			
1. Coimbatore ..	Compensation for land for Government training school for mistresses	March 1896 ..	1	15,500
2. Madura ..	Compensation for land for residence of European officers of the head-quarters staff of the district..	July ,, ..	1	15,241
	EXCESS OVER ESTIMATE.			
3. Ganjám ..	New residence for Collector at Chatrapur ..	March 1894 ..	1	2,573
4. Vizagapatam ..	Road from Potinghi to Koraput	March 1892 ..	1	28,863
5. Coimbatore ..	Constructing a taluk cutcherry at Bhanami ..	November 1895 ..	1	2,538
6. Do. ..	Constructing a taluk cutcherry at Gobichettipoliem	January 1896 ..	1	6,802
7. Bellary	Constructing a taluk cutcherry, Hindupur ..	June ,, ..	1	7,256
8. Kistna Eastern ..	Constructing a record-room for Collector's cutcherry, Masulipatam	March 1895 ..	1	2,755
9. Do. ..	Cutcherry and out-houses at Gannavaram ..	January 1896 ..	1	2,400

Items 2, 7 and 8 have since been remedied; items 3, 4 and 8 were noticed in last year's report. All these items have been reported to the Government of India from time to time during the year. The irregularities under the head "33. Famine Relief" in the General Branch need no special comment.

* * * * * *

III.—FLOATING CHEQUES.

32. The following table exhibits the amounts of uncashed cheques at close of 1896–97 in comparison with 1895–96 :—

Province.	Buildings and Roads branch.		Irrigation branch.		Total.	
	1896–97.	1895–96.	1896–97.	1895–96.	1896–97.	1895–96.
	RS.	RS.	RS.	RS.	RS.	RS.
Rajputana	4,553	6,923	3,602	11,728	8,155	18,651
Central India	13,437	13,026	..	..	13,437	13,026
Coorg	8,522	4,758	..	..	8,522	4,758
Central Provinces	2,39,433	1,02,196	..	..	2,39,433	1,02,196
Upper Burma	1,68,394	2,40,906	..	..	1,68,394	2,40,906
Lower do.	3,06,542	2,47,065	..	..	3,06,542	2,47,065
Assam	2,12,195	2,62,663	..	..	2,12,195	2,62,663
Bengal	2,15,395	1,31,207	1,66,331	1,28,364	3,81,726	2,59,571
North-Western Provinces and Oudh	5,22,008	2,01,102	1,61,317	1,68,766	6,83,325	3,69,868
Punjab	3,17,765	3,44,263	1,92,257	1,91,233	5,10,022	5,35,496
Madras	4,69,434	4,66,675	..	..	4,69,434	4,66,675
Bombay	2,07,017	69,705	1,16,190	79,938	3,23,207	1,49,643
Total ..	26,84,695	20,90,489	6,39,697	5,80,029	33,24,392	26,70,518

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

34. As compared with the previous year there has been an increase of Rupees 6,53,874 in the total amount of uncashed cheques accounted for chiefly by Bombay (Rs. 1,73,564), Central Provinces (Rs. 1,37,237), North-Western Provinces and Oudh (Rs. 3,13,457) and Bengal (Rs. 1,22,155), and due chiefly to the issue of cheques at the end of March for payments to be made to famine labourers.

Resolution.—The attention of the Local Governments and Administrations is invited to paragraphs 5, 16 (i, ii and iii), 18 (iii), 26, 27, 29, 31 and 34.

2. The special attention of the Government of Bombay and of Madras is invited to paragraphs 20 and 30, respectively, of the Accountant-General's note.

The Governments of Madras and Bombay (General), Bengal, the North-Western Provinces and Oudh, the Punjab and Burma.
The Chief Commissioners of the Central Provinces, 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.

(Signed) F. R. UPCOTT,
Secretary to the Government of India.

Office-note from the Examiner, Public Works Accounts, dated Madras, 4th April 1898, No. 1139 B/A.

[Your office-note No. 1873 C., dated 28th March 1898.]

The following irregularities still remain unremedied. Steps taken to remedy them are noted against each.

Paragraph 17 *of the Accountant-General's* (*Public Works Department*) *report*—*Excess over the sanctioned limit of reserve stock in Kistna Eastern division.*—This item is being reported regularly in the Provincial Objectionable Items Statement, and in G.O., No. 769 W., dated 22nd March 1898, passing orders on the Provincial Objectionable Items Statement for November 1897, certain information called for from Superintending Engineer, II Circle, was ordered to be expedited.

Paragraph 19 *of the Accountant-General's* (*Public Works Department*) *report.*—Deficiency in the materials at site account.

There is a small difference of Rs. 109 in the Kistna Eastern division which Executive Engineer states is due to an erroneous debit of wood from the workshops to the taluk cutcherry at Gudivada. The matter is still under reference.

Paragraph 30 *of the Accountant-General's* (*Public Works Department*) *report.*—Objectionable outlay.

Irrigation Branch.

Item 5, *Kistna Western Division.*—Special report and revised estimate awaited by the Chief Engineer for Irrigation, Madras, G.O., No. 259 I., dated 23rd March 1898.

Item 6, *Kistna Western Division.*—Certain information called for by the Chief Engineer for Irrigation, Madras, was ordered to be expedited in G.O., No. 259 I., dated 23rd March 1898, passing orders on the Provincial Objectionable Items Statement for December 1897.

Item 11, *Kistna Northern Division.*—Revised estimate now under consideration of the Chief Engineer for Irrigation, Madras, G.O., No. 259 I., dated 23rd March 1898.

Buildings and Roads Branch.

Items 1, 3, 4, 5 *and* 6.—Still objectionable and being reported regularly in the Provincial Objectionable Items Statement.

Order—No. 1331 W., dated 25th May 1898.

Communicated to the officers concerned.

2. As regards the excess over the sanctioned limit of reserve stock in the Kistna Eastern division, the Superintending Engineer, II Circle, will submit, without further delay, the information called for in memorandum No. 4589 C., dated 8th November 1897.

3. The irregularities noticed in paragraph 18 of the Accountant-General's note have since been remedied.

4. Of the nine works referred to in paragraph 19 of the same note, the materials of which were found deficient, it is observed that deficiencies in regard to eight have since been adjusted, and that a small difference of Rs. 109 in the Kistna Eastern division, said to be due to an erroneous debit of wood from the workshops to the taluk cutcherry at Gudivada, is under investigation.

5. It is reported that the objection to all the items mentioned in paragraph 30 of the Accountant-General's report except the following have since been removed:—

Irrigation Branch.

Item 5.—The Superintending Engineer, II Circle, will arrange for the very early submission of the special report and revised estimate called for by the Chief Engineer for Irrigation.

Item 6.—Very early steps should be taken by the Superintending Engineer, II Circle, to regularise the outlay incurred in excess of estimate on this item.

Item 11.—A revised estimate for this work is under consideration.

General Branch.

Item 1.—The Superintending Engineer, IV Circle, has reported that an estimate has been submitted to Government through the Director of Public Instruction. The estimate is awaited.

Item 3.—Orders on the completion report for this work will issue shortly.

Item 4.—The Superintending Engineer, I Circle, should expedite the resubmission of the completion report for this item returned with memorandum No. 1596 C., dated 15th March 1898.

Items 5 *and* 6.—Completion reports of these works have been received and are under consideration.

6. The special attention of Superintending Engineers and the Consulting Architect to Government is drawn to paragraph 30 of the Accountant-General's report. The irregularities still existing should be removed at once.

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

[Here enter No. 1332 W., dated 25th May 1898.]

(True Extract.)

(Signed) W. B. deWINTON,
Secretary to Government.

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

Endorsement—No. 1332 W., dated 25th May 1898.

Forwarded.

(By order.)

(Signed) W. B. deWINTON,
Secretary to Government.

Exd. Shaik Karim.

[4 / 500-14-10-97.]

Public Works DEPARTMENT.

Papers to be read in proceedings :—

Again G.O., dated 189 , No.

Again G.O., dated 189 , No.

Current No. 2090 of 1898, dated 5th March 1898 from the Govt. of India

" " 3090 " 1898, " 5th April 1898 " the Exr. P.W. Accts

" " " 189 , " , "

ORDER. N-1331 Ld 25 May 98

Communicated to the officers concerned.

2. As regards the excess over the sanctioned limit of reserve stock in the Kistna Eastern Division, the Superintending Engineer II Circle will submit without further delay the information called for in Memo No. 4589 C dated 8th November 1897.

3. The irregularities noticed in paragraph 18 of the Accountant-General's note have since been remedied.

4. Of the nine works referred to in paragraph 19 of the same note, the materials of which were found deficient, it is observed that deficiencies in regard to 8 have since been adjusted, and that a small difference

of

Reminder to S.E. II issued 19-7-98

Flagged 1

of Rs. 109 in the Kistna Eastern Division, is said to be due to an erroneous debit of wood from the workshops to the Taluk cutchery at Gudivada, is under investigation.

5. It is reported that the objection to all the items mentioned in paragraph 30 of the ~~Adjutant~~ Accountant General's report except the following have since been removed .

Irrigation Branch.

Item 5. The Superintending Engineer II Circle will arrange for the very early submission of the special report and revised estimate called for by the Chief Engineer for Irrigation.

Item 6. Very early steps should be taken by the Superintending Engineer II Circle to regularise the outlay incurred in excess of estimate on this item.

Item 11. A revised estimate for this work is under consideration.

General Branch.

Item 1. The Superintending Engineer IV Circle has reported that an estimate has been submitted to Government through the Director of Public Instruction. The estimate is awaited.

Item 3.

Item 3. Orders on the completion report for this work will issue shortly.

Item 4. The Superintending Engineer I Circle should expedite the resubmission of the completion report for this item returned with Memo. NO. 1596 C dated 15th March 1898.

Items 5&6. Completion reports of these works have been received and are under consideration.

6. The special attention of Superintending Engineers and the Consulting Architect to Government is drawn to para 30 of the ~~Adjutant~~ Accountant General's report. The irreplaceable still existing should be removed at once.

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

H. E. 1332 No. 25 W dated 7-8-98

Forwarded.

W. 7-8-98

To

The Superintending Engineers.
" Consulting Architect to Govt.
" Chief Engineer for Irrigation.
Examiner P. W. Accounts.

Public Works (1898) Department.

CURRENT No. 3090

Order

From The Examiner, P. W. Accts, Madras

No 11390 B/A

Dated 4th April 1898.

Received 5. 4. 98

Enclosures 2

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SUBJECT.

Suspense balances, objection outlay &c for 1896-97 —

Points out the steps taken against the —

PWS 8b
R 12/5

BACK PAPERS.

G.O.	No.	Department.	Date.
1873 C		28-3-98	
1246 C		22-10-97	
1079 C		7-10-97	
2320 W		23-9-97	
1566 W		15-7-97	
1457 C		13-3-97	
855 J		29-10-96	
2473 W		27-9-96	
2260 W		5-9-96	
1516 C		15-2-98	
1498 C		14-5-97	
1228 C		20-11-96	
2260 W		7-9-94	
2111 W		23-9-94	
1897 W		6-6-94	
2983 W		28-10-92	
2508 W		7-8-92	
675 W		9-3-91	
859 W		25-3-89	
1577 C		14-4-98	
+ file			

FURTHER PAPERS.

G.O.	No.	Department.	Date.

E. No .27.
1,000—6-9-97.

KEEP-WITH | CURRENT No. | GOVT. OF MADRAS. } 1897. | { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

dated 189 .

Madras, 4th April 1898.

OFFICE NOTE No. 1139 A/A

To

W.

Your Office Note No. I873 C dated 28th. March I898.

The following irregularities still remain unremedied. Steps taken to remedy them are noted against each.

Para I7 of the Accountant General's (P.W.D) report. ~~(P.W.D)~~

+ Excess over the sanctioned limit of reserve stock in Kistna Eastern Division. This item is being reported regularly in the Provincial Objectionable Items Statement, and in G.O.No. 769 W dated 22nd. March I898 passing orders on the Provincial Objectionable Items Statement for November I897, certain information called for from Superintending Engineer II. Circle was ordered to be expedited.

Para I9 of the Accountant General's (P.W.D) report. - Deficiency in the Materials at site account.

There is a small difference of Rs. I09 in the Kistna Eastern Division which Executive Engineer states is due to

Pickup with A. No. 2183 Secl. 5 12 98 5 4 98

to an erroneous debit of wood from the Workshops to the taluq Cutcherry at Gudivada. The matter is still under reference.

Para 30 of the Accountant General's (P.W.D.)report. - Objectionable outlay

Irrigation Branch

Item 5 Kistna Western Division.

Special report and Revised Estimate awaited by the Chief Engineer for Irrigation, Madras. G.O.No.259 I dated 23rd. March 1898.

Item 6 Kistna Western Division.

Certain information called for by the Chief Engineer for Irrigation, Madras was ordered to be expedited in G.O. No.259 I dated 23rd. March 1898 passing orders on the Provincial Objectionable Items Statement for December 1897.

Item 7 Kistna Northern Division.

Revised Estimate now under consideration of the Chief Engineer for Irrigation, Madras. G.O.No.259 I dated 23rd. March 1898.

Buildings and Roads branch.

Itema 1,3,4,5 and 6. Still objectionable and being reported regularly in the Provincial Objectionable Items Statements.

W/4.4.98

C.

APK 4/4/98

B

Public Works (1898) Department.

CURRENT No. 2090 3-90/58

EXAMINER, P. W. ACCOUNTS. 30 MAR. 1898 No

From

The Govt of India.

~~Order~~ No 1873C d/28/3/98

To C

No. 37 A.G

For report as to which of the irregularities noticed in paras 17, 18, 19 and 30 of the Accountant General's note still remain unremedied.

2. The steps taken to remove the objection in each case should also be stated.

Dated 19.2.98

Received 5.3.98

Registered

Enclosures

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SUBJECT.

Suspense balances, objectionable outlay, & floating cheques at the end of the official year 1896-97:

Communication note by the Accountant-General P.W.D. on the ____.

Copy on 25/3/98.

BACK PAPERS.

No.	Date.

FURTHER PAPERS.

No.	Date.

EXAMINER,
P. W. ACCOUNTS.
30 MAR. 1898
No.....

No. 37 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Calcutta, dated the 19th February 1898.

BUILDINGS AND ROADS AND IRRIGATION BRANCHES.

Suspense balances, objectionable outlay, and floating cheques at the end of the official year 1896-97.

Read the following :—

Note by A. R. BECHER, Esq., Accountant General, Public Works Department, No. 64 G., dated 18th January 1898.

I.—SUSPENSE BALANCES.

The following statement shows the suspense balances outstanding at the close of 1896-97, arranged by Provinces and major heads of account. In this review irregularities connected with materials at site, etc., the payments on account of which have been charged off to the works concerned, are also dealt with :—

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	...	...	706	...	...	...	245	3,108	...
Central India—										
45.—Civil Works	Imperial	...	...	5,930	...	...	...	1,151	66,828	...
Coorg—										
45.—Civil Works	Imperial	...	...	16,241	...	...	...	3,498	1,158	...
Port Blair—										
45.—Civil Works	Imperial	...	...	...	...	...	...	...	502	...
Hyderabad—										
45.—Civil Works	Imperial	...	...	...	...	...	...	269	...	...
Central Provinces—										
45.—Civil Works	Provincial	1,026	42	37,466	...	...	...	6,234	1,16,067	...
Upper Burma—										
45.—Civil Works	Imperial	...	126	1,02,514	...	...	...	5,777	16,413	...
Lower Burma—										
45.—Civil Works	Provincial	515	...	4,78,772	62	...	275	2,199	53,970	...
Assam—										
45.—Civil Works	Provincial	1,348	28	72,337	...	1,444	21,773	8,106	46,092	...
Bengal—										
43.—Minor Works and Navigation	Provincial	8,292	1,675	2,37,936	1,360	...	12,267	8,063	88,070	Dr. 1,87,264
49.—Irrigation	Imperial	728	15	1,47,080	...	...	Cr. 3	134		
45.—Civil Works	Do.	...	...	...	...	...	,, 297	...		
Ditto	Provincial	1,974	14,774	2,16,222	2,448	...	,, 6,027	8,582	88,706	...
33.—Famine Relief	Do.	...	...	...	...	...	...	16,765	...	...
North-Western Provinces and Oudh—										
35.—Construction of Protective Irrigation Works	Imperial	14	...	21,965	...	...	...	18		
43.—Minor Works and Navigation	Provincial	635	...	18,933	...	...	...	768	19,876	...
49.—Irrigation	Imperial	532	...	8,17,961	649	...	3	6,540		
45.—Civil Works	Provincial	82	2,452	2,92,710	...	16	12,428	50,481	95,425	...
33.—Famine Relief	Imperial	...	...	...	...	...	...	28,246	...	...
Punjab—										
35.—Construction of Protective Irrigation Works	Imperial	52	...	9,873	...	...	...	285		
43.—Minor Works and Navigation	Do.	...	...	6,819	...	...	...	339	1,99,346	Cr. 55,591
49.—Irrigation	Do.	3,394	779	8,51,653	...	1,380	20,627	24,430		
45.—Civil Works	Provincial	...	...	11,627	...	812	2,149	1,174		
Ditto	Do.	560	131	1,30,139	...	40	1,237	8,324	18,988	...
33.—Famine Relief	Do.	...	...	...	...	...	...	979	...	...
Madras—										
45.—Civil Works	Provincial	2,562	3,910	4,49,746	5,641	...	177	16,305	44,335	...
Bombay—										
33.—Famine Relief	Imperial	...	...	...	1,723	...	2,369	...		
43.—Minor Works and Navigation	Do.	...	...	1,775	974	...	...	4,258	1,39,464	...
49.—Irrigation	Provincial	...	...	...	425	...	284	...		
45.—Civil Works	Incorporated Local.	...	...	5,931	...	...	...	31,639	5,03,070	...
Ditto		...	...	...	...	...	2,588	...	...	...
Accountant General, Public Works Department—										
45.—Civil Works	Imperial	...	...	...	...	...	...	51,955	25,000	...
	1896-97	21,714	23,932	39,34,416	13,282	3,692	81,904	2,86,784	16,28,418	Dr. 1,31,673
					Dr. 9,590					
	1895-96	70,473	30,034	37,57,344	Dr. 19,733		49,916	1,39,149	14,07,857	Dr. 9,146

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 advances for labour to the extent of Rs. 372 outstanding since 1894-95. These have since been written off as irrecoverable and adjusted in May 1897.

4. *Balances in Works Accounts.*—The balance due by contractors stood at Rs. 1,838, against Rs. 6,586 at the end of the previous year. Of the outstanding at end of March last, a sum of Rs. 925 has since been adjusted. Unsettled items of over three months standing, aggregating Rs. 353, have been regularly reported by the Examiner to the Local Administration.

CENTRAL PROVINCES.

5. *Miscellaneous Advances.*—The balance under this head included the following special item :—

Item No.	Particulars.	Amount.	Explanation.
		Rs.	
1	Work done in excess of contributions realized.	1,751	This is the aggregate of six items in different divisions, all of which have been duly reported, the expenditure being in contravention of Public Works Code, I—IX—81. Three items aggregating Rs. 1,625, have, however, since been remedied.

Out of the total balance of Rs. 6,234, items aggregating Rs. 2,511 have since been adjusted.

Deposits.

6. The increase of Rs. 43,830 during the year is due to larger credits on account of contractors' securities, contributions realized for works, and miscellaneous items.

The closing balance is classified as under :—

	Rs.
(i) Security deposits of contractors and other persons not in the Department	11,415
(ii) Contributions for work to be done	83,980
(iii) Sums due to Contractors on closed accounts	2,017
(iv) Miscellaneous	18,655
TOTAL	1,16,067

Items (i), (ii) and (iii) call for no remarks.

Item (iv) includes sums aggregating Rs. 18,638 on account of copper coin supplied by local bankers during March 1897 to officers in charge of Famine Relief Works under para. 45 of Central Provinces, Public Works Department, General Order No. C.-498, dated the 26th December 1896. The Executive Engineers explain that the Imprest Accounts of officers in charge of relief-works were received too late in sub-divisional offices to admit of payments to bankers being made before close of the month. This amount has since been adjusted in April 1897.

LOWER BURMA.

7. *Materials at site.*—The value of materials at site of works in the several divisions amounted to Rs. 93,332. Materials for the Toungoo Jail (Rs. 24,316) were not verified. The Executive Engineer stated that the result of verification would be reported later on.

ASSAM.

8. *Stock.*—The limit of reserve stock in the Central Assam Division was exceeded by Rs. 1,541 and the matter reported in usual course; the total limit for the province has not however been exceeded.

9. *Miscellaneous Advances.*—The balance includes an item of Rs. 4,042 incurred on the Shillong water-works recoverable from the Municipality. This outlay is irregular—*vide* Public Works Department Code, Volume I, Chapter IX, para. 82(4), and Volume II, Chapter I, para. 137.

BENGAL.

10. *Stock.*—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, under the sanction conveyed in Government of India, Public Works Department, letter No. 238 I., dated 9th September 1897, to the Government of Bengal.

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

	Sanctioned limit.	Balance.	Excess.
	Rs.	Rs.	Rs.
Balasore Division	30,000	32,548	2,548
Second Calcutta Division	3,000	4,629	1,629
Examiner's Office	...	1,996	1,996

In the Balasore Division the excess was due to an adjustment of English stores which will be charged off to works concerned. The excess in the Second Calcutta Division was caused by a transfer of material from the late Calcutta Workshops, and the balance in the Examiner's Office account, as reported in para. 13 of the note on the balances of 1895-96, represented value of stores remaining in charge of the District Engineer, Noakhali, which it is reported will be used gradually on works.

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

	Rs.
Irrigation—	
Imprest in hand of Zilladars in the Midnapur Revenue Division found short in actual count; already reported to Government	303
Civil Works—	
Amount charged by the late Calcutta Workshops Division in excess of the rated abstract on account of additions and alterations to the Presidency Jail, to be written back	1,417
Amount paid to Mr. McD. Salmon, Executive Engineer, compensation allowance for April, May and June 1895, less income-tax, referred to the Government of India by the Local Government and awaiting final decision as to his title to the allowance	571
Expenditure incurred for draining and filling in a tank at Belgachia, recoverable from Contractor Gonesh Chunder Sircar. A civil suit has been instituted for recovery	800
Expenditure on supply of furniture for rest-house at Tonghi and Landukpha in Darjeeling Division. The Deputy Commissioner has been requested to pay the amount	326
Famine Relief Works—	
Amount of cheque No. 7—70689 for Rs. 2,000 drawn by Assistant Engineer in charge of No. 1 Sub-division, Saran Division, for cash for chest not accounted for owing to non-receipt of cash from Treasury and adjusted by crediting cheques, Public Works Department officers; since cleared	2,000

North-Western Provinces and Oudh.

13. *Stock.*—The sanctioned limit of reserve stock was exceeded in the Northern Division, Ganges Canal, the Narora Division, Lower Ganges Canal, and the Agra Canal Division. The excesses in the first two have been adjusted in the current year, but that in the Agra Canal has not been adjusted yet.

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

	Rs.
(i) Construction of guls for Zemindars	2,570
(ii) Value of work done by Thomason Civil Engineering College for the Chief Engineer, Irrigation Branch .	1,704

Item (i) will be cleared as recoveries are made from Zemindars by the Collectors of Districts; against item (ii) Rs. 1,521 have been adjusted.

15. *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 Northern Division, Ganges Canal, and Etawah Division, Lower Ganges Canal, and steps are being taken to dispose of it.

Punjab.

16. *Miscellaneous advances.*—Included the following items :—

	Rs.
(i) Expenditure on Bhiwani Water-works . . . . This expenditure was debited by the Delhi Division to "Local Loans," but as the Loan has not yet been sanctioned by the Local Government, the amount was placed in Miscellaneous advances and reported to Local Government as objectionable in Examiner's No. 7247G., dated 29th January 1897.	1,826
(ii) Expenditure on maintenance of Umballa City Water-works Recoverable from North Western Railway and Umballa Municipality. This outlay was irregular—*vide* Public Works Department Code, Volume II, Chapter I, para. 137.	1,842
(iii) Constructing gallows, Karnal Jail . . . . This is stated to be recoverable from the Civil Department, but under Public Works Department Code, Volume II, Chapter III, para. 115, the outlay must be recorded as Public Works expenditure.	315
	3,983

Madras.

17. *Stock.*—Stock was taken during the year, except in the Bellary Division, and no serious discrepancies were found. The non-submission of stock returns from the Bellary Division for two half-years was duly reported to the Local Government.

The sanctioned limit of reserve stock was exceeded in three divisions, Kistna Western, Kistna Eastern, and Karnool Divisions. The excess amounted to Rs. 18,919; it is anticipated that these excesses will be reduced during the course of the current year.

18. *Miscellaneous advances.*—The following are the more important items included in the balance :—

	Rs.
(i) Cost of uprooting nanal planted by renters on Vasista Gowtami and Madupalli river lankas	1,669
(ii) Outlay incurred in rooting out lanka grass . . .	698
(iii) Value of work done for other Government departments and private bodies	1,275

Item (i). Rupees 562 adjusted in April 1897. This irregularity has been regularly reported.

Item (ii). Collector requested to effect early recovery.

Item (iii). Rupees 1,039 recovered to end of May 1897; balance in course of recovery. The rules in Public Works Department Code, Volume I, Chapter IX, para. 82 (4), and Volume II, Chapter I, para. 137, do not appear to have been observed in this case.

19. *Materials at site.*—Materials at site were not completely verified. On nine works materials to the extent of Rs. 1,844 were found deficient, and the matter is being investigated. The value of materials at site in the Bellary Division is not included in the Examiner's review, as no statement was submitted by this division owing to pressure of famine work; the Executive Engineer has promised to submit a statement.

Bombay.

20. *Stock.*—The value of surplus stores at close of 1896-97 amounted to Rs. 57,315* against Rs. 63,861 at the close of 1895-96. The amount shewn against the Irrigation Branch will, it is stated, be further reduced, as orders have issued for the disposal by public auction of such articles as are not required. Nothing however is stated about the disposal of the balance in the Buildings and Roads Branch although this has been noticed year after year since 1891-92.

	Rs.
*Irrigation	20,779
Buildings and Roads Branch . .	36,536
Total .	57,315

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 .	.....	853	69,58,008	575	26,11,526	360	22,16,506	...	6,80,861	...
Bombay—										
33.—Famine Relief . . .	Imperial . .	(a)45	12,92,368	10	1,71,010	(b) 37	1,41,782	38	5,00,205	...
35.—Protective Irrigation Works .	Ditto . .	...	...	3	3,896	1	6,998	...	...	...
42.—Major Works, Working Expenses	Ditto . .	...	...	...	...	1	6,055	...	...	...
43.—Minor Works and Navigation	Ditto . .	...	...	...	...	4	31,711	...	...	...
45.—Civil Works . . .	Ditto . .	...	...	3	6,327	...	...	2	3,057	...
Ditto	Provincial . .	9	6,855	...	...	8	4,460	1	2,658	15
49.—Irrigation Capital . . .	Imperial . .	34	66,414	7	35,570	...	...	1	4,745	...
Total .	.....	88	13,65,637	23	2,16,803	51	1,91,006	42	5,10,665	15
Grand Total .	.....	941	83,23,645	598	28,28,329	411	24,07,512	(a)	11,91,526	...

(a) Irrigation, number of works, 3—Rs. 47,225.
(b) ,, ,, ,, 7— ,, 8,518.

ABSTRACT.

33.—Famine Relief . . .	Imperial . .	479	63,43,006	150	21,01,083	138	15,62,234	44	5,23,578	...
Ditto	Provincial . .	133	8,30,080	3	12,078	91	2,83,841	3	11,668	...
Ditto	Incorporated Local	42	2,63,378	5	36,370	34	1,87,828	1	32,823	...
35.—Protective Irrigation Works .	Imperial . .	...	...	18	26,937	1	6,998	...	...	...
42.—Major Works, Working Expenses	Ditto . .	13	55,552	30	16,371	1	6,055	13	24,777	...
Ditto	Provincial . .	2	2,435	12	14,242	2	50,618	13	71,809	...
43.—Minor Works and Navigation	Imperial . .	5	32,431	1	9,188	4	31,711	5	5,969	...
Ditto	Provincial . .	50	1,04,095	67	1,24,318	4	12,298	27	51,840	...
45.—Civil Works . . .	Imperial . .	6	50,157	25	44,347	5	9,411	47	47,982	...
Ditto . . .	Provincial . .	88	2,23,133	106	2,67,480	59	1,86,759	79	1,30,917	...
Ditto . . .	Incorporated Local	54	53,546	31	22,647	70	65,807	35	74,801	...
49.—Irrigation Capital . . .	Imperial . .	69	3,65,832	150	1,53,268	2	3,952	(a)	2,15,362	...
Total .	.....	941	83,23,645	598	28,28,329	411	24,07,512	(a)	11,91,526	(a)

(a) See note on previous page.

22. The objectionable outlay at end of 1896-97 as compared with that at end of the previous year is given below (outlay on famine relief has been excluded for purposes of this comparison)—

	1895-96.	1896-97.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
I.—No Estimate . .	8,85,435	8,88,010	2,575	...
II.—Excess over estimate .	7,13,337	6,78,929	...	34,408
III.—No appropriation .	2,11,331	3,73,619	1,62,288	...
IV.—Excess over appropriation . . .	3,98,895	6,24,263	2,25,868	...
Total .	22,08,998	25,64,821	3,90,231	34,408

Net increase . . . Rs. 3,55,823

The objectionable outlay at the end of the year 1896-97 under 33.—Famine Relief is as follows :—

	Rs.
I.—No Estimate	74,36,464
II.—Excess over estimate	21,49,531
III.—No appropriation	20,33,903
IV.—Excess over appropriation	5,68,069
Total .	1,21,87,967

23. In the following Provinces the irregularities which call for special notice are given in detail.

Central Provinces.

24. Almost the whole of the irregularities occurred in connection with "Famine Relief Works," which prior to January 1897 were directly controlled and financed by the Civil Department, the Public Works Department only taking over the management and meeting the expenditure under this head for the last three months of the year.

Upper Burma.

25. The more important items outstanding at the end of the past official year are :—

No estimate.

	Rs.
Famine Relief Works—	
(i) Formation earthworks, Meiktila-Myingyan Railway .	4,61,670
(ii) Ballasting ditto ditto .	6,294
(iii) Preliminary expenses, surveys	5,621

These have since been remedied by Government of India's sanction—*vide* Public Works Department letter No. 1062 R. C. of 25th June 1897.

26. Lower Burma.

No estimate.

	Rs.
(i) *Rangoon construction division.*—Manufacture of bricks at Thamaing	18,084
(ii) *Rangoon construction division.*—Manufacture of bricks at Kokkaing	18,086

Excess over estimate.

(iii) *Rangoon division.*—Manufacture of stone ballast . .	5,051
(iv) *Rangoon construction division.*—Constructing new public offices, Rangoon	47,077

Items (i) and (ii) are under reference; for (iii) and (iv) revised estimates are under preparation.

BENGAL.

27. *43.—Minor Works and Navigation.*—Of the more important irregularities in the Irrigation Branch, the following remained unremedied :—

No estimate.

	Rs.
(i) Raising and filling up breaches of flood bank, Kendrapara canal	29,439
(ii) Protecting river bank at Chowsattipur	8,069

Excess over estimate.

(iii) Remodelling lock gate at Kallingar	20,663

(i), (ii) and (iii) were reported to the Government of India in Accountant General's letter No. 21 I., dated 28th July 1897.

"*45.—Civil Works, Provincial.*"—Estimates have in the majority of cases since been sanctioned, and the irregularities removed.

"*33.—Famine Relief.*"—All important irregularities under this head were duly reported to the Government of India in Accountant General's letter No. 580 G., dated 20th July 1897.

NORTH-WESTERN PROVINCES AND OUDH.

28. "*33.—Famine Relief.*" *No Estimate.*—The Local Government has ordered all irregularities as to estimate to be passed on the Completion Reports.

"*33.—Famine Relief.*" *No appropriation.*—Rupees 10,974 represents expenditure incurred in excess of normal rates in consequence of famine, in the Fatehpur Division, Lower Ganges Canal. Local Government states that Government of India's sanction will be applied for.

"*42.—Major Works, Working Expenses.*" *Excess over appropriation.*—Rupees 47,653 represents excess expenditure over lump sum assignments to divisions. The Local Government has passed the excess against savings.

"*49.—Capital expenditure on Irrigation Works.*"—Rupees 1,21,961 held objectionable for want of detailed estimates, which, it is stated, the Local Government has called for.

Miscellaneous Irregularities.—Rupees 36,135 on account of expenditure on open Capital Account, Rohilkhand Canals, are treated as objectionable under Public Works Department Code, Volume II, Chapter IX, para. 11. The schedules and statements have been called for by the Local Government for submission to the Government of India.

PUNJAB.

29. The more important irregularities with respect to estimates are—

No estimate.

			Rs.
(i) Imperial Civil Works	. .	Constructing levy posts in the Tochi Valley . .	32,085
(ii) Provincial „ „	. .	Constructing a new Tahsil at Khangah Dogran . .	12,286
(iii) Incorporated Local—Famine Relief.		Raising road from Quadirabad to Mung	24,497

(i) and (ii). It is stated that the Local Government has ordered the amounts held under objection to be passed provisionally pending sanction of estimates.

(iii). Formal estimate not sanctioned, but the commencement of work was duly authorized by the Local Government.

Excess over estimate.

			Rs.
(i) Imperial Civil Works	.	Additions and Improvements to Snowdon . .	25,524
(ii) Incorporated Local Works—Famine Relief	.	Famine Relief Work, Sharakpur Tehsil . .	16,602
(iii) Incorporated Local Works—Famine Relief	.	Repairs to Fattehabad-Tohana road . . .	13,942

(i). Rupees 3,854 still remain unremedied. The Examiner has recently been instructed to report this excess, as well as any other, on this project, for the orders of the Government of India.

(ii). The Local Government has ordered the amount to be passed provisionally pending sanction to a revised estimate.

(iii). The Local Government reports that a completion report has been called for.

In the Irrigation Branch, the only important work on which expenditure was incurred without estimate was "Excavation of Main Canal, Jhelum Canal," under 33.—Famine Relief, Provincial.

MADRAS.

30. The outlay held objectionable in the Irrigation and Civil Works Accounts at the close of the official year 1896-97 was considerable and included some items of long outstanding as will be seen from the following table :—

MADRAS.	FAMINE RELIEF.		ORDINARY.		Total number of works.	Total outlay.
	Number of works.	Outlay.	Number of works.	Outlay.		
		Rs.		Rs.		Rs.
No estimate	43	2,04,431	93	3,58,546	136	5,62,977
Excess over estimate . . .	2	11,868	250	3,51,268	252	3,63,136
No appropriation	37	2,02,991	10	11,956	47	2,14,947
Excess over appropriation . . .	2	35,206	73	1,33,526	75	1,68,732

The more important irregularities are noted below :—

Irrigation Branch.

DIVISION.	Name of work.	Month in which objectionable expenditure first appeared.	Number of work	Amount expended.
	NO ESTIMATE.			Rs.
1 Kistna Northern	*49.—Capital Irrigation, Imperial.* Constructing proposed head sluice at Sitanagaram.	Dec. 1894	1	94,316
	EXCESS OVER ESTIMATE.			
2 Ganjam .	*35.—Protective Irrigation Works, Imperial.* No. 13. Distributary, Rushikulya Canal .	Feb. 1896	1	2,246
3 Godavari Eastern	*42.—Major Works, Imperial.* Excavating Vaketappa Branch of Kullar side Channel.	Mar. 1896	1	1,491
4 Kistna „ .	Repairs to Bantumalli Canal . . .	Feb. 1895	1	1,380
5 Kistna Western	*49.—Capital Irrigation, Imperial.* Compensation for land for Tungabadra drain .	Oct. 1895	1	4,769
6 „ .	Excavating west side channel extension, Nizampatam Canal.	Aug. 1894	1	1,329
7 South Arcot .	*43.—Minor Works and Navigation, Provincial.* Raising Laulpet road . . .	Jan. 1896	1	2,494
8 Godavari Eastern	Raising the flood embankment on the left bank of Gowtami Godavari from Rajmundry to Yanam.	Sept. 1893	1	11,102
9 „ .	Diversion of river bank below Maskapali lock from 29—5 to 32—7 miles.	Feb. 1896	1	5,427
10 Kistna Northern	Raising and strengthening Dondapad tank bund and bye wash.	Mar. 1896	1	3,173
11 „	Constructing anicut across Muniyeru . .	July 1895	1	5,310

Items 1, 2, 7 and 9 have since been remedied; items 1, 7 and 11 were noticed in last year's report. All these items were also reported to the Government of India separately from time to time, the last report being made on the 5th of July 1897, *vide* Accountant General's letter No. 15 I.

33.—Famine Relief.—Of the outstandings in the Irrigation Branch under this head at the end of year, all were remedied by the end of April 1897 excepting two items, amounting to Rs. 8,773, for want of estimates in the Bellary Division and one amounting to Rs. 1,011 in the Cuddapah Division.

General Branch.

Division.	Name of work.	Month in which objectionable expenditure first appeared.	Number of work.	Amount expended.
	NO ESTIMATE.			
	45.—Civil Works.			
	Provincial.			Rs.
1 Coimbatore . .	Compensation for land for Government training school for mistresses . .	March 1896 .	1	15,500
2 Madura . .	Compensation for land for residence of European officers of the head-quarters staff of the District . . .	July 1896 . .	1	15,241
	EXCESS OVER ESTIMATE.			
3 Ganjam . .	New residence for Collector at Chattrapur	March 1894 .	1	2,573
4 Vizagapatam .	Road from Potinghy to Koraput .	March 1892 .	1	28,863
5 Coimbatore . .	Constructing a taluk Cutcherry at Bhanami	November 1895 .	1	2,538
6 „ . . .	„ „ at Gobichettipoliem	January 1896 .	1	6,802
7 Bellary . .	Constructing a taluk Cutcherry, Hindupur	June 1896 . .	1	7,256
8 Kistna Eastern .	Constructing a record room for Collector's Cutcherry, Masulipatam . . .	March 1895 .	1	2,755
9 „ . . .	Cutcherry and out-houses at Ganuavaram	January 1896 .	1	2,400

Items 2, 7 and 8 have since been remedied; items 3, 4, and 8 were noticed in last year's report. All these items have been reported to the Government of India from time to time during the year. The irregularities under the head "33.—Famine Relief" in the General Branch need no special comment.

Bombay.

Irrigation Branch.

31. *No estimate.*—There were 37 works in progress without estimates. Of these, 3 were in connection with "Famine Relief," *viz.*, Shetphal Tank, Tavsi Tank and Improvements to Ekruk Tank Canal and estimates for these are said to be before Government; the remaining 34 are sub-works of the Jamrao Canal project, detailed estimates for which are awaited. Of the 10 works on which outlay was in excess of the estimates 3 are in connection with the Nira Canal and 7 relate to the Jamrao Canal; revised estimates for some are under preparation, and others have since been sanctioned.

No appropriation.—Of the sum of Rs. 53,282, Rs. 8,518 represents outlay on Famine Relief Works such as Chankápur Tank and certain channels in Khándesh District, and Rs. 23,414 represents adjustments of the normal outlay on relief works such as Shetpal, Tavsi, etc., made at the end of the year, and Rs. 21,350 charged on account of land for Pathree Tank, for which provision was not made in the revised estimates.

Miscellaneous.—The principal irregularities under this head were :—

	Rs.
Kadva River Works—for want of revised estimate . .	6,97,357
Yerla River Works—for want of Government of India's sanction to Completion report	6,56,353
Dad Canal—for want of revised estimate	1,86,536
Jamrao Canal—Government of India sanction to revised estimate required	24,29,229
Gokak Canal, 1st Section—want of Secretary of State's sanction to estimate which exceeds 10 lakhs . . .	10,22,589

The revised estimate for the Jamrao Canal project has been received by and is under the consideration of the Government of India. Sanction to the completion schedule of the Yerla River project has since been given by the Government of India, *vide* Public Works Department letter No. 248 I., dated 20th September 1897.

The Government of Bombay have been asked to submit a revised estimate for the Gokak Canal, 1st Section, in the form of a completion report for submission to the Secretary of State.

In the Buildings and Roads Branch the bulk of the irregularities occurred under the "33.—Famine Relief."

III.—FLOATING CHEQUES.

32. The following table exhibits the amounts of uncashed cheques at close of 1896-97 in comparison with 1895-96 :—

Provinces.	Buildings and Roads Branch.		Irrigation Branch.		Total.	
	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana	4,553	6,923	3,602	11,728	8,155	18,651
Central India	13,437	13,026	...	...	13,437	13,026
Coorg	8,522	4,758	...	...	8,522	4,758
Central Provinces . . .	2,39,433	1,02,196	...	...	2,39,433	1,02,196
Upper Burma . . .	1,68,394	2,40,906	...	...	1,68,394	2,40,906
Lower „	3,06,542	2,47,065	...	...	3,06,542	2,47,065
Assam	2,12,195	2,62,663	...	...	2,12,195	2,62,663
Bengal	2,15,395	1,31,207	1,66,331	1,28,364	3,81,726	2,59,571
North-Western Provinces and Oudh	5,22,008	2,01,102	1,61,317	1,68,766	6,83,325	3,69,868
Punjab	3,17,765	3,44,263	1,92,257	1,91,233	5,10,022	5,35,496
Madras	4,69,434	4,66,675	...	...	4,69,434	4,66,675
Bombay	2,07,017	69,705	1,16,190	79,938	3,23,207	1,49,643
Total .	26,84,695	20,90,489	6,39,697	5,80,029	33,24,392	26,70,518

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

34. As compared with the previous year there has been an increase of Rs. 6,53,874 in the total amount of uncashed cheques, accounted for chiefly by Bombay (Rs. 1,73,564), Central Provinces (Rs. 1,37,237), North-Western Provinces and Oudh (Rs. 3,13,457), and Bengal (Rs. 1,22,155), and due chiefly to the issue of cheques at the end of March for payments to be made to famine labourers.

Resolution.—The attention of the Local Governments and Administrations is invited to paras. 5, 16 (i, ii and iii), 18 (iii), 26, 27, 29, 31 and 34.

2. The special attention of the Government of Bombay and of Madras is invited to paras. 20 and 30, respectively, of the Accountant General's note.

The Governments of Madras and Bombay (General), Bengal, the North-Western Provinces and Oudh, the Punjab, and Burma.
The Chief Commissioners of the Central Provinces, 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.

F. R. Upcott

Secy. to the Govt. of India.

Documents accompanying.
Nil.

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

G. I. C. P. O.—No. 535 A. G., P. W. D.—22-2-98.—766—T. C. S.