BACK PAPERS.

FURTHER PAPERS.

Public Works (189) Department.

G.O., No. 2342 W
2435

DATED 11 August ~~July~~ 1898

14/7/98

[Despatch Abstract.]

Suspense balances; Govt of India Resolution on the statements of —, objectionable outlay and floating cheques at the end of the official year 1897-98, with the Examiner's Office note thereon Commd to the officers concerned, with remarks

Suspense balances. Forwarding copy of Pro: Comdg: to officers concerned with remarks the Resolution of the Govt of India on the statements — objectionable outlay and floating cheques at the end of the official year 1897-98 with the Examiner's Office note thereon.

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12/7/8

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 {1899} of Madras.

PUBLIC WORKS.

Recd. } 1899. *Enclosures*

Regd. *Spare copies*

G.O., Nos. 2134, 2135 W., 11th August 1899.

AUGUST.

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 1897–98, with the Examiner's office-note thereon.

P. W. 29. 40-9.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Resolution of the Government of India, Public Works Department (Account—General), dated Calcutta, 27th March 1899, No. 020 A.—G.

BUILDINGS AND ROADS AND IRRIGATION BRANCHES.

Suspense balances, objectionable outlay, and floating cheques at the end of the official year 1897–98.

Read the following—

Note by A. R. BECHER, Esq., Accountant-General, Public Works Department, No. 074 G., dated 22nd February 1899.

I.—SUSPENSE BALANCES.

The following statement shows the suspense balances outstanding at the close of 1897–98, 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.
* *	*	*	*	*	*	*	*	*	*	*
Madras—										
45. Civil Works ..	Provincial.	21,241	10,402	4,55,614	..	148	59,142	14,267	6,12,538	..
* *	*	*	*	*	*	*	*	*	*	*

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.

20. *Stock.*—Stock was taken during the year and no deficiencies found. In the Public Works Stores division, however, the stock-taking resulted in a surplus which is included in the closing balance of Rs. 1,93,511, and is valued at Rs. 43,333. The surplus is being traced and reconciled.

The sanctioned limit of reserve stock was exceeded in the Kistna Eastern division by Rs. 5,729. The balance was, however, within the reserve limit at the end of May 1898.

21. *London stores.*—The debit balance of Rs. 59,142 is due principally to the value of stores invoiced but not received; of this Rs. 57,671 have since been adjusted.

22. *Miscellaneous advances.*—The exceptional items are :—

		RS.
(i)	Excess outlay on contribution works, Trichinopoly division ...	200
(ii)	" " " Madura division ...	3,420
(iii)	Outlay on Komati tank	121
(iv)	Value of work done for other Government bodies, etc. ...	2,292

Item (i)—Collector requested to effect early recovery.

Item (ii)—The Madras Government have decided that the amount is to be held in suspense, pending recovery from the rents of the Tamkam bungalow.

Item (iii)—Outstanding since November 1894 and pending intimation of recovery from the Civil department. Has been regularly reported.

Item (iv)—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.

23. *Deposits.*—The balance of Rs. 6,12,538 is mainly due to the receipt of contributions from municipalities for water-supply and drainage schemes.

24. *Materials at site.*—With one exception, viz., in the Kurnool division (matter stated to be taken up), materials at site of works in the Presidency have been verified. Materials of the value of Rs. 2,384 have to be accounted for, and Executive Engineers concerned have been directed to see to early adjustment.

25. *Government Securities.*—A list of Government promissory notes lodged with the Accountant-General, Madras, and the Bank of Madras should have been published in the local Gazette—*vide* Public Works Code, Volume II, Chapter II, paragraph 207-B, and Civil Account Code, Volume I, Chapter II, Article 171.

* * * * *

II.—OBJECTIONABLE OUTLAY.

28. 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 ..	Provincial.	1	6,210	2	11,129	..	..	..	..	..
35. Protective Irrigation Works.	Imperial ..	1	2,084	10	75,864	..	..	..	..	..
42 Major Works—Working Expenses ..	Do. ..	6	17,069	14	13,088	..	..	4	25,037	..
43. Minor Works and Navigation	Provincial.	19	80,198	39	1,56,464	..	..	8	34,947	..
	Imperial ..	..	..	..	..	..	..	2	1,705	..
45. Civil Works ..	Provincial.	19	81,378	35	2,02,089	6	32,194	22	41,153	..
Do. ..	Incorporated Local ..	..	..	1	589	..	..	1	1,783	..
Do. ..	Imperial ..	7	8,361	98	1,12,683	..	..	2	36,848	..
49. Irrigation Capital		53	1,95,300	199	6,01,906	6	32,194	39	1,41,473	..
* *	*	*	*	*	*	*	*	*	*	*

* * * * *

MADRAS.

37. The outlay held objectionable in the Irrigation and Civil Works accounts at the close of the official year 1897–98 was considerable and included some items of long standing. All the items were reported to the Government of India, from time to time, during the year. The more important items are noted below :—

43. Minor Works and Navigation, Provincial.—The expenditure without estimate was incurred on—

	Rs.
(i) Raising and strengthening right bank of Kistna river from 13 miles to terminus	32,496
(ii) Improving Venavaram tank, Muniyeru project	6,716

Item (ii) has since been remedied.

35. Protective Irrigation Works, Imperial.—The expenditure in excess of estimate was incurred on—

	Rs.
(i) Surada reservoir dam	46,759
(ii) Excavation of Ichchhapur channel No. 10 distributary ...	12,448
(iii) Rushikulya canal No. 11 distributary	6,601
(iv) „ „ „ 15 „	6,826

Items (ii), (iii) and (iv) have since been remedied.

43. Minor Works and Navigation, Provincial.—The expenditure in excess of estimate was incurred on—

	Rs.
(i) Improving Kampli and Balligadal channel	7,806
(ii) Forming a new tank at Muddanur	21,033
(iii) Compensation for land required for raising and strengthening Dondapad tank bund	15,542
(iv) Constructing anicut across Muniyeru	5,237
(v) Excavating and banking Muniyeru channel	39,683
(vi) „ branch channel „ „	16,650

Items (iv), (v) and (vi) have since been remedied. Item (iv) was noticed in last year's report.

49. Capital Irrigation, Imperial.—The expenditure in excess of estimate was incurred on—

	Rs.
(i) Left bank escape (Periyár head works)	10,997
(ii) Conveying surplus stores from Thekkady to Madras	12,306
(iii) Excavation of main channel, 1st reach	15,783
(iv) Compensation for land, Tungabhadra drain	10,855

Item (iv) was noticed in last year's report.

45. Civil Works, Provincial.—The expenditure without estimate was incurred on—

	Rs.
(i) Maintenance of Itikavalsa-Koraput road	10,497
(ii) Compensation for land for Government Training School for Mistresses at Coimbatore	15,500
(iii) Constructing a road from Pandikad to Karivarakundu *viâ* Thuvur	8,001
(iv) Constructing a road from Karivarakundu to Kalikava	5,157
(v) „ „ from Anakayayur to Pundalur or Ooram-puram road	9,138
(vi) „ „ from Nilambur to Kalikava	10,087

and in excess of estimate on—

(vii) Constructing a road from Potinghi to Koraput	28,863
(viii) Additions and improvements to the Collector's office at Cuddalore	13,054
(ix) Taluk cutcherry at Gobichettipoliem	6,802
(x) „ at Kollegal	5,243
(xi) Filling in Ooty lake	45,600
(xii) Constructing a road from Melathur to Karivarakundu ...	10,309
(xiii) „ Police office at Anantapur	5,707
(xiv) „ Taluk cutcherry at Gooty	7,040
(xv) Tools and plant—New supply, 1897-98	30,109

Items (ix), (xi) and (xiv) have since been remedied.

Items (ii), (vii) and (ix) were noticed in the last year's report.

* * * * *

III.—FLOATING CHEQUES.

39. The following table exhibits the amounts of uncashed cheques at close of 1897-98 in comparison with 1896-97:—

Province.	Buildings and Roads Branch.		Irrigation Branch.		Total.	
	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	3,79,871	4,69,434	..	..	3,79,871	4,69,434

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

41. As compared with the previous year there has been a decrease of Rs. 3,26,813 in the total amount of uncashed cheques, which might have been further reduced, but that in some of the Punjab divisions most of the cheques were issued on the last two days of the year, the settlement of accounts having been delayed in consequence of restriction placed over expenditure which was not removed until 1st January 1898.

Resolution.—The attention of the Local Government is invited to paragraph 22.

2. The special attention of the Local Government * * * of Madras is invited to paragraphs 20, 24 and 37.

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, the Punjab and Burma.
The Chief Commissioners of the Central Provinces, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor-General, Central India, Rajputana and Baluchistan.
The Accountant-General, Public Works Department.

(Signed) T. HIGHAM,
Joint Secy. to the Govt. of India.

Office-note from the Examiner, Public Works Accounts, dated Madras, 10th May 1899, No. 1453 B./A.

[Your office-note No. 2157 C. of 26th April 1899.]

Please see statement below:—

Para of Accountant-General's (Public Works Department) note.	Irregularities still remaining unremedied.	Steps taken to remove the objection.
	Stock.	
20	Tracing details of surplus stock of Rs. 43,333.	The report called for from the General Superintendent in this office No. 3109 B./A. of 7th September 1898, is still awaited. Several reminders have been sent to him, and in his last letter of 1st April 1899, he said he would submit his final report in April when Mr. Hutton returned from the Periyár, but it is still awaited.

P. W. 20. 40-9.

Para of Accountant-General's (Public Works Department) note.	Irregularities still remaining unremedied.	Steps taken to remove the objection.
	Miscellaneous advances.	
22	(i) Excess outlay on contribution works, Trichinopoly division, Rs. 159.	Please see G.O., No. 245 I. of 2nd March 1898. The Executive Engineer states that steps are being taken to recover the contribution.
	(ii) Excess outlay on contribution works, Madura division, Rs. 2,420.	Please see G.O., No. 412, Educational, dated 20th July 1897, under which the amount will be recovered by instalments as fixed by Government, in each year. Rs. 1,000 was paid to the Public Works Department in 1898-99—*vide* G.O., No. 330, Educational, dated 30th May 1898.
	(iii) Outlay on Komati tank, Rupees 121.	The Collector reported on 17th February 1899 that the amount would probably be recovered in three or four months from that date—*vide* office-note from the Secretary to Government, Public Works Department, No. 1998 C. of 8th April 1899.
	(iv) Value of work done for other Government bodies, Rs. 18.	This represents value of work done to Government bodies, and the officers concerned have been reminded by the General Superintendent of Public Works Workshops to remit the amount.
	Materials at site.	
24	Accounting for materials of the value of Rs. 2,285-8-0.	Materials at site in the Kurnool division since verified, but materials of the value of Rupees 2,285-8-0 have still to be adjusted in the following divisions:—

		Rs.	A.	P.
Kistna Western	...	258	0	0
" Northern	...	1,747	0	0
Madura ...	...	280	8	0
Total	...	2,285	8	0

The Executive Engineers concerned have been addressed on the subject, and the information is still awaited. Reminders have been sent.

OBJECTIONABLE OUTLAY.

43. Minor Works and Navigation, Provincial.

37	(i) Improving Kampli and Balligadal channel.	(i) Completion report called for in G.O., No. 274 I., dated 18th March 1899, was received and sent to Superintending Engineer, III Circle, on 12th April 1899. Sanction of Government to admit the excess outlay is awaited.
	(ii) Forming a new tank at Muddanur.	(ii) Still reported in the Provincial Objectionable Item statement. In G.O., No. 274 I., dated 18th March 1899, the Superintending Engineer was ordered to send a revised estimate or a completion report for the orders of Government without further delay.

Para of Accountant-General's (Public Works Department) note.	Irregularities still remaining unremedied.	Steps taken to remove the objection.
	(iii) Compensation for land required for raising and strengthening Dondapad tank bund.	Still reported in the Provincial Objectionable Item statement. The last orders of Government—*vide* Provincial Objectionable Item statement for December 1898, G.O., No. 335 W. of 13th April 1899—were: "Orders will be shortly passed on this item."
	49. Capital Irrigation, Imperial.	
	(i) Left bank escape (Periyár head works). (ii) Conveying surplus stores from Thekkady to Madras. (iii) Excavation of main channel, 1st reach.	(i) to (iii) being reported in the Provincial Objectionable Item statement. The Joint Secretary to Government, Irrigation Branch, states that the excesses will be dealt with in the schedule completion report, etc., to be submitted to the Government of India on receipt of certain revenue information which has been called for from the Board of Revenue.
	(iv) Compensation for land, Tungabhadra drain.	Still reported in the Provincial Objectionable Item statement. The last orders of Government—*vide* Provincial Objectionable Item statement for December 1898, G.O., No. 335 W., dated 13th April 1899—were: "The revised estimate or completion report called for in memo. No. 33 K.S., dated 10th February 1899, from the Chief Engineer for Irrigation, should be submitted without further delay."
	45. Civil Works, Provincial.	
	(ii) Compensation for land for Government Training School for Mistresses at Coimbatore.	Still reported in the Provincial Objectionable Item statement. The last orders of Government—*vide* Provincial Objectionable Item statement for January 1899, G.O., No. 1040 W., dated 13th April 1899—were: "Estimate is still awaited."
	(iii) Constructing a road from Pandikad to Karivarakundu *viâ* Thuvur. (iv) Constructing a road from Karivarakundu to Kalikava. (v) Constructing a road from Arakayam to Pundalur or Oorampuram road. (vi) Constructing a road from Nilambur to Kalikavu. (xii) Constructing a road from Malathur to Karivarakundu. (xiv) Constructing Taluk cutcherry at Gooty.	(iii) to (vi) and (xii) being reported on the Provincial Objectionable Item statement. The last orders of Government—*vide* Provincial Objectionable Item statement for January 1899, G.O., No. 1040 W., dated 13th April 1899—were: "The estimates are overdue and their submission should not be delayed. The special attention of the Superintending Engineer is drawn to this matter."
		Still reported in the Provincial Objectionable Item statement. The last orders of Government—*vide* Provincial Objectionable Item statement for January 1899, G.O., No. 1147 W., dated 28th April 1899—were: "No further delay should be allowed in closing the accounts and submitting completion reports for this work."

Note—

I. Objection relating to (xiii) was removed and not (xiv) as stated in the Accountant-General's (P.W.D.) note.

II. The objections on the items not alluded to above have been remedied.

ORDER—No. 2134 W., dated 11th August 1899.

Communicated to the officers concerned.

2. *Stock.*—The General Superintendent, Public Works Stores, will lose no time in submitting the report called for by the Examiner in regard to the surplus stock of Rs. 43,333 noticed in paragraph 2 of the review.

3. *Miscellaneous Advances*—(i) *Excess outlay on contribution works, Trichinopoly division.*—It is observed that a sum of Rs. 159 only is now due and that the Executive Engineer is taking the necessary steps to recover the amount.

(ii) *Excess outlay on contribution works, Madura division.*—This outlay represents the expenditure which was incurred on improvements and repairs to the Tamkam bungalow at Madura and which was ordered to be held in suspense, pending recovery from the rents of the property. Of the sum of Rs. 3,420 spent on the building, Rs. 1,000 were recovered in 1898–99 and Rs. 1,074–8–11 in the current year. There is thus Rs. 1,345–7–1 still due and this amount will be adjusted in due course.

(iii) *Outlay on Komati tank.*—It is observed that the Collector of Vizagapatam reported on the 17th February 1899 that the amount would be recovered in three or four months from that date. Early recovery is awaited.

(iv) *Value of work done for other Government bodies.*—The amount now due is reported to be Rs. 18 only, and this should be recovered as early as possible. The attention of the Superintending Engineer, V Circle, is drawn to the Accountant-General's remark against this item in view to the Code rules on the subject being strictly adhered to in future.

4. *Materials at site.*—The Examiner reports that the materials at site in the Kurnool division have since been verified and that materials of the value of Rupees 2,285–8–0 have still to be adjusted in the following divisions. The Superintending Engineers concerned will take very early steps for the necessary adjustment:—

	Rs.
Kistna Western division	258
„ Northern „	1,747
Madura division	280½
Total ...	2,285½

5. *Government securities.*—The attention of the Examiner is drawn to paragraph 25 of the review and he will see that a list of Government promissory notes lodged with the Accountant-General and the Bank of Madras are published in future in the *Fort St. George Gazette.*

6. *Objectionable Outlay*—43. *Minor Works and Navigation, Provincial*—(*a*) *Improving Kampli and Balligadal channels.*—The completion report for this work is under consideration and orders thereon will issue shortly.

(*b*) *Forming a new tank at Muddanur.*—The Superintending Engineer, III Circle, will expedite the submission of a completion report or a revised estimate for this work, explaining the delay.

(*c*) *Compensation for land required for raising and strengthening Dondapad tank bund.*—The excess outlay on this item has since been sanctioned—*vide* G.O., No. 429 I., dated 12th May 1899.

(*d*) 49. *Capital Expenditure, Imperial.*—The excess outlay on the undermentioned items will be dealt with in the Irrigation Branch in the schedule completion report to be submitted to the Government of India on receipt of certain information in regard to revenue called for from the Board of Revenue:—

(1) Left bank escape (Periyár head works).
(2) Conveying surplus stores from Thekkady to Madras.
(3) Excavation of main channel, 1st reach.

(*e*) *Compensation for land, Tungabhadra drain.*—The Superintending Engineer, III Circle, will submit without further delay a completion report or a revised estimate, explaining the excess.

(*f*) 45. *Civil Works, Provincial—Compensation for land for Government Training School for Mistresses at Coimbatore.*—The Consulting Architect who has been asked to prepare fresh plans and estimates for this work will submit them as early as possible.

(*g*) (1) *Constructing a road from Anakayur to Pudalur.*
(2) *Constructing a road from Pandikad to Karivarakundu* viâ *Thuvur.*
(3) „ „ *from Karivarakundu to Kalikava.*
(4) „ „ *from Nilambur to Kalikava.*
(5) „ „ *from Melathur to Karivarakundu.*

The estimates for these roads have been received, and are under consideration.

(*h*) *Constructing Taluk Cutcherry at Gooty.*—The completion report for this work is under consideration.

7. The objections to the other items noticed in the review have since been withdrawn.

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

[Here enter No. 2135 W., dated 11th August 1899.]

(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. 2135 W., dated 11th August 1899.

Forwarded.

(By order.)

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

Ex^d. T. K. Narayana Aiyangár.

P. W. DEPARTMENT.

READ the following :—

Print / only portions marked

From the Govt. of India, P.W.D. No.020 A.-G., dated 27th March 1899.
Office Note from the Examiner, P.W.Accounts, No.1453 B/A d/10th May 99.

Suspense balances at end of 1897-8

Circulated to

~~His Excellency the Governor.~~

Genl Act

ORDER. No: 2134 W 11-8-99

Communicated to the officers concerned.

To

I for favour of Counterinitials.

J.E.H. 8-7-99

15 P

Stock.

2. The General Supdt. P.W.Stores will ~~use~~ lose no time in submitting the report called for by the Examiner in regard to the surplus stock of Rs. 43,333 noticed in para 2 of the review.-

Miscellaneous Advances

3. i. Excess outlay on contribution Works, Trichinopoly Dn.

It is observed that a sum of Rs.159 only is now due and that the Executive Engineer is taking the necessary steps to recover the amount.

ii. Excess outlay on contribution Works, Madura Dn.

This outlay represents the expenditure which was incurred on improvements and repairs to the Tamkam Bungalow at Madura and which was or-

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ordered to be held in suspense pending recovery from the rents of the property. Of the sum of Rs.3,420 spent on the building Rs.1000 were recovered in 1898-99 and Rs.1074-8-11 in the current year. There is thus Rs. 1345-7-1 still due and this amount will be adjusted in due course.

iii. Outlay on Komati tank.

It is observed that the Collector of Vizagapatam reported on the 17th February 1899, that the amount would be recovered in 3 or 4 months from that date. Early recovery is awaited.

iv. Value of work done for other Government bodies.

The amount now due is reported to be Rs.18 only, and this should be recovered as early as possible. The attention of the Suptg. Engineer, V Circle is drawn to the Accountant General's remark against this item in view to the Code rules on the subject being strictly adhered to in future.

4. Materials at site.

The Examiner reports that the materials at site in the Kurnool Dn. have since been verified and that materials of the value of Rs.2285-8-0 have still to be adjusted in the following Divisions. The Suptg.Engineers concerned will take very early steps for

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for the necessary adjustment.

Kistna Western Division.		Rs.258
Kistna Northern	,,	" 1747
Madura Division		" 280/8
	Total	Rs.2285/8

5. Government Securities.

The attention of the Examiner is drawn to para 25 of the review and he will see that a list of Government Promissory Notes lodged with the Accountant General and the Bank of Madras are published in future in the Fort St. George Gazette.

6. Objectionable outlay

43 Minor Works and Navigation.

Provincial

(a) Improving Kampli and Balligadal channels.

The completion report for this work is under consideration and orders thereon will issue shortly

(b) Forming a new tank at Mudanur.

The Suptg. Engineer III Circle will expedite the submission of a completion report or a revised estimate for this work, explaining the delay.

(c) Compensation for land required for raising and strengthening Dondapad Tank bund.

The excess outlay on this item has since been sanctioned vide G.O. No.429 I, dated 12th May 1899.

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(d)

P. W. 29.

ordered to be held in suspense pending recovery from the rents of the property. Of the sum of Rs.3,420 spent on the building Rs.1000 were recovered in 1898-99 and Rs.1074-8-11 in the current year. There is thus Rs. 1345-7-1 still due and this amount will be adjusted in due course.

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Kistna Western Division.	Rs.258
Kistna Northern ,,	" 1747
Madura Division	" 280/8
	Total Rs.2285/8

5. Government Securities.

The attention of the Examiner is drawn to para 25 of the review and he will see that a list of Government Promissory Notes lodged with the Accountant General and the Bank of Madras are published in future in the Fort St. George Gazette.

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The Suptg. Engineer III Circle will expedite the submission of a completion report or a revised estimate for this work, explaining the delay.

(c) Compensation for land required for raising and strengthening Dondapad Tank bund.

The excess outlay on this item has since been sanctioned *vide* G.O. No.429 I, dated 12th May 1899.

(d)

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(d) 49. Capital Expenditure-Imperial

The excess outlay on the under-mentioned items will be dealt with in the Irrigation Branch in the schedule completion report to be submitted to the Government of India on receipt of certain information in regard to revenue called for from the Board of Revenue:-

(1) Left Bank Escape (Periyar Head Works)

(2) Conveying surplus stores from Thekkady to Madras

(3) Excavation of main channel 1st reach.

(e) Compensation for land Tungabhadra Drain

The Suptg. Engineer III CIrcle will submit without further delay a completion report or a revised estimate, explaining the excess.

(f) 45. Civil Works-Provincial.

Compensation for land for Govt. Training School for Mistresses at Coimbatore.

The Consulting Architect who has been asked to prepare fresh plans and estimates for this work will submit them as early as possible.

(g) Constructing a road from Anakayur to Pundaloor.

An estimate for this road has been received and is under consideration.

(2) Constructing a road from Pandikad to Karivarakundu via Thuvur.

(3) Do. from Karivarakundu to Kalikava.

(4) Do. from Nilambur to Kalikava

(5) Do. from Melathur to Karivarakundu.

The estimates for these roads have been received, & are under correction are over due. The Suptg. Engineer, IV Circle will make special arrangements for their very early submission transmission and explain the inordinate delay.

(6) Constructing Taluk Cutcherry at Gooty.

The completion report for this work is under consideration.

7. The objections to the other items noticed in the review have since been withdrawn.

8. Ordered that a copy of these Proceedings be forwarded to the Govt. of India for information.

(H. E. No. 2135 W d/ 11th August 1899.)

F O R W A R D E D.

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

a/4

Public Works (1899) Department.

CURRENT No. 3145

3800/48

EXAMINER,
P. W. ACCOUNTS.
27 APR. 1899
No.........

C/ No. 2157C dated 26 April/99

From The Govt. of India,
P. W. Department.

To
C

No. 020 A—G.

For report as to which of the irregularities noticed in paras 20, 22, 24, 26, 27 and 37 of the Accountant General's r...e still remain unremedied.

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

ASK
20.4.99.

Dated 27—3—99
Received } 15—4—99
Registered }
Enclosures
Spare copies

SUBJECT.

Suspense balances, objectionable outlay, and floating cheques at the end of 1897-98.—Forwarding the Resolution regarding the—

D.W.

Pray

P. W. 29.

L5.23

22/4

BACK PAPERS.

G.O.	No.	Department.	Date.
"	1331-2W	P. W. D.	25-5-98
"	1873C	"	28-3-98
"	1079C	"	7-10-97
"	4246C	"	22-10-97
"	4479C	"	7-10-97
"	2330W	"	7-10-97
"	1946-W	"	23-8-97
"	457C	"	17-3-97
"	895J	"	29-10-96
"	3479W	"	27-8-96
"	2204W	"	6-5-96
"	2056W	"	15-7-96
"	2446	"	27-2-96

FURTHER PAPERS.

G.O.	No.	Department.	Date.
"	113	"	3-2-96

EXAMINED
P. W. ACCOUNTS
27 APR 1899
No.

No. 020 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Calcutta, the 27th March 1899.

BUILDINGS AND ROADS AND IRRIGATION BRANCHES.

Suspense balances, objectionable outlay, and floating cheques at the end of the official year 1897-98.

Read the following—

Note by A. R. BECHER, Esq., Accountant General, Public Works Department, No. 074 G., dated 22nd February 1899.

I.—SUSPENSE BALANCES.

The following statement shows the suspense balances outstanding at the close of 1897-98, 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	...	...	681	...	...	...	210	4,810	...
Central India—										
45.—Civil Works	Imperial	...	...	3,767	...	...	...	429	88,524	...
Coorg—										
45.—Civil Works	Imperial	...	...	15,262	...	...	...	676	409	...
Port Blair—										
45.—Civil Works	Imperial	...	...	...	...	...	2,277	...	...	...
Hyderabad—										
45.—Civil Works	Imperial	...	...	...	...	...	...	1,223	...	...
Central Provinces—										
45.—Civil Works	Provincial	255	67	31,119	...	...	...	8,254	76,936	...
Burma—										
45.—Civil Works	Provincial	1,520	344	5,73,887	4,855	...	4,283	11,527	83,133	...
49.—Irrigation	Imperial	...	...	...	...	68	281	3,627	427	...
Assam—										
45.—Civil Works	Provincial	376	291	1,22,730	18	...	17,235	26,976	79,183	...
Bengal—										
43.—Minor Works and Navigation	Provincial	3,209	2,555	3,61,422	425	...	11,848	9,762	77,365	Dr. 2,46,906
49.—Irrigation	Imperial	102	...	21,361	...	...	...	773		
45.—Civil Works	Provincial	7,468	5,541	1,98,713	2,371	...	387	...	1,11,968	...
Ditto	Imperial	147	771	...	...	...	...	17,985		
33.—Famine Relief								402	(a) 565	...
North-Western Provinces and Oudh—										
35.—Construction of Protective Irrigation Works	Imperial	...	...	23,585	...	...	...	...		
43.—Minor Works and Navigation	Provincial	...	...	19,339	...	...	...	158	21,387	...
49.—Irrigation	Imperial	...	...	8,12,715	...	6	...	7,865		
45.—Civil Works	Provincial	1,821	1,341	2,30,692	...	800	4,466	10,860	78,536	...
33.—Famine Relief	Imperial	...	...	...	...	...	...	514	...	...
Punjab—										
35.—Construction of Protective Irrigation Works	Imperial	45	2	10,068	...	...	...	144		
43.—Minor Works and Navigation	Do.	...	...	7,260	...	...	...	302	2,22,212	Cr. 1,29,306
49.—Irrigation	Do.	4,445	106	8,07,197	...	...	...	8,397		
45.—Civil Works	Do.	594	...	9,830	...	...	1,234	11,454		
Ditto	Provincial	2,784	3	1,20,587	...	...	169	1,065	69,408	Dr. 48,002
Madras—								7,959		
45.—Civil Works	Provincial	21,241	10,402	4,55,614	...	148	59,142	14,267	6,12,538	...
Bombay—										
43.—Minor Works and Navigation	Imperial	...	...	1,234	...	...	...	18,151	1,96,248	...
49.—Irrigation	Do.	...	...	...	...	...	...	884		
45.—Civil Works	Provincial	...	...	6,965	...	...	...	22,581	1,63,870	...
Accountant General, Public Works Department—										
45.—Civil Works	Imperial	...	...	...	...	...	...	9,687	...	...
	1897-98	44,007	21,423	38,34,078	7,669	1,022	1,09,719	1,87,755	18,27,518	Dr. 1,59,602
					Dr. 6,647					
	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					

(a) Rupees 565 outstanding in the Railway Branch.

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 includes advances to piece-workers to the extent of Rs. 431. The Executive Engineer states that sanction to prosecute the men is under consideration. The Examiner has reported the matter to the Local Administration.

4. *Balances in Works Accounts.*—The balance due by contractors stood at Rs. 2,012 against Rs. 1,838 at the end of the previous year. Of the outstanding at end of March last, a sum of Rs. 50 has since been adjusted. All the items are of over three months standing and 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 items :—

Item No.	Particulars.	Amount.	Explanation.
		Rs.	
1	Overpayment to Jamnadas Potdar on account of coin supplied to officers in charge of Famine Relief Works.	4,571	Outstanding since September 1897 and duly reported. The orders of the Local Administration are that the attention of the Executive Engineer will be invited in view to the speedy adjustment of the amount outstanding.
2	Work done in excess of contributions realized.	155	This has been duly reported, the expenditure being in contravention of Public Works Code, I—IX—81.
3	Charges on account of Plague operations.	1,601	It is explained that the Deputy Commissioner has been asked to remit this sum.
4	Repairs to boats of Burman Ferry.	241	It is stated that a civil suit has been filed to effect recovery.

Out of the total balance of Rs. 8,254, items aggregating Rs. 1,104 have since been adjusted.

Burma.

6. *Materials at site.*—The value of materials at site of works in the several divisions amounted to Rs. 1,59,097 against Rs. 1,68,807 at the end of the previous year. Bricks in the Pegu Division valued at Rs. 1,460 were not verified, but no discrepancy is anticipated. Of materials valued at Rs. 26,369 in the Rangoon Construction Division, only some items at site of "Second set Clerks' quarters, Rangoon," were verified; the other items will, it is stated, be verified during 1898-99.

Assam.

7. *Stock.*—The sanctioned limits of reserve and special stock were increased respectively from Rs. 86,300 and Rs. 4,802 in 1896-97 to Rs. 1,15,800, and Rs. 45,000 in 1897-98 in consequence of earthquake damages. The sanctioned limit of stock was exceeded only in the Central Assam and Lower Assam Divisions by Rs. 74 and Rs. 5,775 respectively, and the matter reported in usual course. The total limit for the province was not, however, exceeded.

8. *Miscellaneous Advances.*—The total balance amounted to Rs. 26,976 against Rs. 8,106 at the end of the previous year; the increase to the extent of Rs. 14,664 was due to advances for building purposes made to a large number of officials in consequence of the destruction of their houses by the earthquake.

The balance included the following items which have been reported in ordinary course, but 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 :—

	Rs.
Amount spent on temporary *bashas* for European residents of Shillong, awaiting recovery from owners	1,326
Amount spent in excess of contribution for Shillong water-works	2,835
Value of private jobs done in the Shillong Workshops prior to receipt of deposits to cover the estimated cost	2,980

9. *Deposits.*—The credit balance includes a sum of Rs. 52,732 received from the Assam-Bengal Railway as compensation for the district road from Gauhati to near the Kalang river taken over by that Railway which, it is said, is to be spent in providing a new road. This, however, is not the correct procedure; the amount should be credited to "Revenue," and regular grant should be obtained in the proper course for the construction of a new road.

Bengal.

Irrigation Branch.

10. *Stock.*—The sanctioned limit of reserve stock was exceeded in the following divisions :—

	Sanctioned limit. Rs.	Balance. Rs.	Excess. Rs.
Acquapada-Jajpur	15,000	21,361	6,361
Balasore	40,000	40,553	553
Buxar	15,000	15,351	351

This is due to the collection of materials for some special works about to be undertaken. The total limit for the province has not, however, been exceeded. Stock was taken during the year and found correct.

11. *Miscellaneous advances.*—The principal items under this head were :—

		Rs.
(i)	Repairs to village channels, Arrah Division	3,695
(ii)	" " " Buxar "	1,918
(iii)	" " " Eastern Sone Division	1,333
(iv)	Balance of amount stolen from the divisional chest, Orissa Canals, Revenue Division	500

Items (i) to (iii) were undertaken under section 60 of the Irrigation Act, and the excess outlay is under recovery. Item (iv) is being recovered by instalments and is the balance of a sum of Rs. 1,168-14 stolen, which was ordered to be made good by the Accountant, the Cashier, and the Treasure guards.

12. *Takavi Advances.*—The balance under this head at the end of the year amounted to Rs. 2,40,906 against Rs. 1,87,264 at the end of the previous year. The heaviest balance was in the Northern Drainage and Embankment Division, which alone amounted to Rs. 2,33,876.

The increased balance is chiefly due to the final adjustments in respect to outlay on the works mentioned in the margin, not having been made during the year. The following items which were outstanding at the end of 1896-97 were not adjusted during 1897-98.

Sluice at Satpukur.
" Kulpi.
" Bindal.
Cross dam, Satpukur Khal.
Diversion channel, Satpukur sluice.

	Rs. A. P.
(1) Clearing silt from Patnighatta sluice	9 11 7
(2) Repairs to Joki embankment	587 9 8
(3) Repairs to Madaria khal	931 13 3
(4) Repairs to Kumrul sluice	643 5 10

Necessary action has been taken to secure an adjustment of all these items. All other balances are current.

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.

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Bengal.

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Items (i) to (iii) were undertaken under section 60 of the Irrigation Act, and the excess outlay is under recovery. Item (iv) is being recovered by instalments and is the balance of a sum of Rs. 1,168-14 stolen, which was ordered to be made good by the Accountant, the Cashier, and the Treasure guards.

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Cross dam, Satpukur Khal.
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	Rs.	A.	P.
(1) Clearing silt from Patnighatta sluice	9	11	7
(2) Repairs to Joki embankment	587	9	8
(3) Repairs to Madaria khal	931	13	3
(4) Repairs to Kumrul sluice	643	5	10

Necessary action has been taken to secure an adjustment of all these items. All other balances are current.

Buildings and Roads Branch.

13. *Stock.*—Stock was counted in all the divisions during the year and some trifling discrepancies found on the occasion were reported and adjusted in the usual course. Steps have been taken to dispose of surplus stores and unserviceable materials.

The stock limit for the whole province was not exceeded; there was however, a slight excess in the limit for Rajshai Division and no limit was sanctioned for Dacca Division, the stock balance of which amounted to Rs. 17,702. There was a loss of Rs. 8,536 on the sale of a portion of the stock of late Calcutta Workshops division which was charged off to original works under special sanction.

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

	Rs.
(i) Advances for recruiting labour by the Superintendent, South Lushai Hills	787

This will be adjusted during the year 1898-99.

(ii) Expenditure in excess of contribution for constructing Lord Roberts' Statue, Calcutta Maidan	2,743

The Committee state that they are not in a position to pay this amount, and the matter has been referred to Government by the Executive Engineer.

(iii) Expenditure incurred in dewatering and filling in a tank at Belgachia	300

Recoverable from Contractor Gonesh Chandra Sircar, for which a civil suit is pending.

(iv) Repairs to the rented building occupied by the Commissioner of the Dacca Division	3,616
(v) Repairs to the rented building occupied by the Commissioner's Office, Dacca	2,476

These buildings have been rented by Government who advanced the money for the necessary repairs. Recovery will be made by deduction from the rent to be paid.

(vi) Cost of ready graves in the Dacca Cemetery	149

These graves are kept in readiness as it is difficult to prepare them at short notice.

(vii) Expenditure in excess of the Park Fund, Barrackpore	650

The rules in Public Works Department Code, Volume II, Chapter I, para. 137, do not appear to have been observed.

NORTH-WESTERN PROVINCES AND OUDH.

15. *Stock.*—The sanctioned limits of reserve stock were exceeded in the Bulandshahr and Anupshahr Divisions, Ganges Canal, by Rs. 3,961 and Rs. 1,381, respectively, and in the Upper Fatehpur Division, Lower Ganges Canal, by Rs. 1,218. The excesses in the first and last Divisions have since been adjusted, that in Anupshahr Division will be adjusted by issue of stock to works. Except in the Upper and Lower Fatehpur Divisions, for which returns were not received, the stock was counted in all the divisions during the year, and no serious differences between the actual and book balances found.

16. *Miscellaneous advances.*—The balance includes an item of Rs. 2,158 for construction of *guls* for *Zemindars*; Rs. 911 of which have since been adjusted, and the balance to be recovered from the *Zemindars* by Collectors of Districts.

17. *Materials at site.*—The total value of materials at site of works at the end of the year was Rs. 3,01,990. The materials are reported to have been verified and found correct, except in the Banda District of the Allahabad 2nd Division; this is being enquired into.

PUNJAB.

18. *Stock.*—The entire stock, both Imperial and Provincial, was verified during the year and found correct with the exception of stock (Provincial) in the Peshawar Sub-Division of the Hazara Division, a portion of which as well as a number of articles of Tools and Plant were plundered by the Afridis during the late Frontier disturbances. The articles are still borne on stock, and the matter is under correspondence with the Political authorities.

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

	Rs. A. P.
Part of Imprest with Amba Pershad, Cashier, Hissar Division	217 12 3

This amount was stolen through the carelessness of the Cashier from whom it has since been recovered.

Parts of Imprest with—

	Rs. A. P.
Tara Chand, Sub-Overseer	92 9 0
Amir Husain "	114 4 0
Kehr Singh "	19 12 0
	226 9 0

Tara Chand was dismissed and Amir Husain suspended, Kehr Singh was transferred. All these men failed to account for cash imprests in their charge to the extent noted against them, and it is proposed to recover the amount from sums due to them by Government.

MADRAS.

20. *Stock.*—Stock was taken during the year and no deficiencies found. In the Public Works Stores Division, however, the stock-taking resulted in a surplus which is included in the closing balance of Rs. 1,93,511 and is valued at Rs. 43,333. The surplus is being traced and reconciled.

The sanctioned limit of reserve stock was exceeded in the Kistna Eastern Division by Rs. 5,729. The balance was, however, within the reserve limit at the end of May 1898.

21. *London stores.*—The debit balance of Rs. 59,142 is due principally to the value of stores invoiced but not received; of this Rs. 57,671 have since been adjusted.

22. *Miscellaneous advances.*—The exceptional items are:—

	Rs.
(i) Excess outlay on contribution works, Trichinopoly Division	200
(ii) " " " " Madura Division	3,420
(iii) Outlay on Karroli Tank	121
(iv) Value of work done for other Government bodies, etc.	2,292

Item (*i*)—Collector requested to effect early recovery.

Item (*ii*)—The Madras Government have decided that the amount is to be held in suspense, pending recovery from the rents of the Tamkam Bungalow.

Item (*iii*)—Outstanding since November 1894 and pending intimation of recovery from the Civil Department. Has been regularly reported.

Item (*iv*)—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.

23. *Deposits.*—The balance of Rs. 6,12,538 is mainly due to the receipt of contributions from municipalities for water-supply and drainage schemes.

24. *Materials at site.*—With one exception, *viz.*, in the Kurnool Division (matter stated to be taken up), materials at site of works in the Presidency have been verified. Materials of the value of Rs. 2,384 have to be accounted for, and Executive Engineers concerned have been directed to see to early adjustment.

25. *Government Securities.*—A list of Government promissory notes lodged with the Accountant General, Madras, and the Bank of Madras should have been published in the Local Gazette, *vide* Public Works Code, Volume II, Chapter II, para. 207B, and Civil Account Code, Volume I, Chapter II, Article 171.

BOMBAY.

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

	Rs.
(i) Water-supply, Yeola, Nasik District	8,639
(ii) ,, to Plague Hospitals and Segregation Camps, Poona District	1,065
(iii) White-washing buildings in the city of Sholapur and its Suburbs	14,075

Item (*i*)—The amount has since been realized from the Municipality.

Item (*ii*)—Pending recovery either from Municipal or Cantonment Funds.

Item (*iii*)—The work was undertaken in connection with Plague operations at the request of the Collector, and its cost is to be recovered from the Municipality.

27. *Materials at site.*—The materials were counted and found correct with the exception of an item of Rs. 915 in the Dharwar District, regarding which the Executive Engineer remarks that some stones and sand appear to have been removed by villagers, and the matter is under enquiry.

II.—OBJECTIONABLE OUTLAY.

28. 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.	
Military Works Department—										
45.—Civil Works	Imperial	...	...	1	251	...	...	...	...	...
Coorg—										
45.—Civil Works	Imperial	...	...	4	4,610	1	852	6	8,316	...
Ditto	Incorporated Local	...	...	...	...	3	102	16	1,078	...
		...	...	4	4,610	4	954	22	9,394	...
Baluchistan—										
43.—Minor Works and Navigation	Imperial	...	...	...	...	...	...	3	154	...
45.—Civil Works	Ditto	1	272	8	1,631	...	...	34	3,428	1
		1	272	8	1,631	...	...	37	3,582	1
Central Provinces—										
33.—Famine Relief	Imperial	1	1,883	93	22,26,042	1	528	32	1,53,015	...
45.—Civil Works	Ditto	2	994	2	46	...	...	2	46	...
Ditto	Provincial	5	2,187	20	1,00,343	3	228	24	14,667	12
Ditto	Incorporated Local	2	1,260	1	551	...	...	2	285	...
		10	6,324	116	23,26,982	4	756	60	1,68,013	12
Burma—										
33.—Famine Relief	Provincial	...	...	1	3,53,601	...	...	...	...	...
43.—Minor Works and Navigation	Ditto	...	...	...	...	...	...	5	16,040	...
45.—Civil Works	Ditto	3	1,728	11	65,682	5	3,664	26	41,926	...
Ditto	Incorporated Local	1	399	4	6,577	3	4,824	4	6,179	...
49.—Irrigation, Capital	Imperial	...	...	...	...	...	...	5	5,807	...
		4	2,127	16	4,25,860	8	8,488	40	69,952	...
Assam—										
45.—Civil Works	Imperial	...	...	6	34,844	...	...	6	29,814	...
Ditto	Provincial	14	9,696	25	17,971	9	13,014	24	46,366	...
Ditto	Incorporated Local	31	41,062	20	14,558	22	33,913	9	10,448	...
		45	50,758	51	67,373	31	46,927	39	86,628	...
Bengal—										
33.—Famine Relief	Imperial	13	1,01,092	2	23,912	...	...	...	...	1
42.—Major Works—Working Expenses	Provincial	1	683	13	20,989	...	...	11	32,144	...
43.—Minor Works and Navigation	Ditto	2	579	9	12,206	3	5,780	11	29,814	...
45.—Civil Works	Ditto	26	2,40,054	10	31,693	9	28,818	15	18,123	6
49.—Irrigation, Capital	Imperial	1	1,595	...	...	...	...	...	...	...
Miscellaneous Irrigation	.....	...	...	...	...	...	...	...	...	12
		43	3,44,003	34	88,800	12	34,598	37	80,081	19
Carried over	.....	163	4,03,484	230	29,15,507	59	91,723	235	4,17,650	...

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 .	.....	103	4,03,484	230	29,15,507	50	91,723	235	4,17,650	...
North-Western Provinces and Oudh—										
42.—Major Works—Working Expenses	Provincial . .	...	...	...	...	...	...	...	16,171	47
Ditto	Imperial . .	...	...	...	...	...	...	...	...	
43.—Minor Works and Navigation	Provincial . .	1	1,117	1	199	...	...	...	222	
45.—Civil Works	Imperial . .	...	...	1	1,362	1	756	2	2,370	...
Ditto	Provincial . .	35	1,47,926	8	9,496	37	17,350	12	12,916	...
Ditto	Incorporated Local	49	23,814	8	5,003	58	34,235	11	11,440	1
49.—Irrigation, Capital . .	Imperial . .	31	92,439	5	1,269	...	...	...	1,146	2
		116	2,65,296	23	17,329	96	52,341	(a)	44,265	50
Punjab—										
33.—Famine Relief . . .	Provincial . .	2	13,600	18	2,48,413	...	...	1	31,186	...
Ditto	Incorporated Local	...	...	...	...	1	532	...	...	...
42.—Major Works—Working Expenses	Imperial . .	...	...	...	...	...	...	10	31,247	...
43.—Minor Works and Navigation	Ditto . .	...	...	2	1,587	1	524	8	1,60,324	...
Ditto	Provincial . .	...	...	...	...	...	...	2	2,478	...
45.—Civil Works	Imperial . .	1	321	3	4,945	1	558	1	1,800	...
Ditto	Provincial . .	11	30,679	14	8,567	7	30,931	13	16,071	...
Ditto	Incorporated Local	2	579	...	...	...	...	...	...	...
49.—Irrigation, Capital . .	Imperial . .	22	13,313	19	9 438	...	...	10	2,63,718	...
		38	58,492	56	2,72,950	10	32,545	45	5,06,824	...
Madras—										
33.—Famine Relief . . .	Provincial . .	1	6,210	2	11,129	...	...	...	...	...
35.—Protective Irrigation Works .	Imperial . .	1	2,084	10	75,864	...	...	...	...	...
42.—Major Works—Working Expenses	Ditto . .	6	17,069	14	13,088	...	...	4	25,037	...
43.—Minor Works and Navigation	Provincial . .	19	80,198	39	1,86,464	...	...	8	34,947	...
45.—Civil Works	Imperial . .	...	...	...	...	...	...	2	1,705	...
Ditto	Provincial . .	19	81,378	35	2,02,089	6	32,194	22	41,153	...
Ditto	Incorporated Local	...	...	1	589	...	...	1	1,783	...
49.—Irrigation, Capital . .	Imperial . .	7	8,361	98	1,12,683	...	...	2	36,848	...
		53	1,95,300	199	6,01,906	6	32,194	39	1,41,473	...
Carried over .	.....	310	9,22,572	508	38,07,692	171	2,08,803	(a)	11,10,212	...

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

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 .	.....	310	9,22,572	508	38,07,692	171	2,08,803	...	11,10,212	...
Bombay—										
33.—Famine Relief . . .	Imperial . .	19	14,03,843	15	8,69,739	...	...	9	1,19,406	...
35.—Protective Irrigation Works .	Ditto . .	1	1,38,699	...	...	2	36,934	2	1,08,236	...
42.—Major Works—Working Expenses	Ditto . .	...	...	...	...	3	28,192	...	...	...
43.—Minor Works and Navigation	Ditto . .	3	37,380	3	9,691	4	33,843	3	12,746	57
Ditto	Provincial . .	...	...	...	...	...	...	...	...	1
45.—Civil Works	Ditto . .	32	77,383	4	5,990	43	26,995	9	10,828	15
49.—Irrigation, Capital. . .	Imperial . .	34	1,15,505	15	2,16,088	...	...	2	3,846	4
Total .	.....	89	17,72,810	37	11,01,508	52	1,25,964	30	2,55,062	77
Grand Total .	.....	399	26,95,382	545	49,09,200	223	3,34,767	(a)	13,65,274	...

(a) See note on previous page.

ABSTRACT.

33.—Famine Relief . . .	Imperial . .	33	15,06,818	110	31,19,693	1	528	41	2,72,421	...
Ditto	Provincial . .	3	19,810	21	6,13,143	...	...	1	31,186	...
Ditto	Incorporated Local	...	...	...	...	1	532	...	...	...
35.—Protective Irrigation Works .	Imperial . .	2	1,40,783	10	75,864	2	36,934	2	1,08,236	...
42.—Major Works, Working Expenses	Ditto . .	6	17,069	14	13,088	3	28,192	14	56,284	...
Ditto	Provincial . .	1	683	13	20,939	...	...	(a)	48,315	...
43.—Minor Works and Navigation	Imperial . .	3	37,380	5	11,278	5	34,367	19	1,73,224	...
Ditto	Provincial . .	22	81,894	49	1,98,869	3	5,780	26	83,501	...
45.—Civil Works	Imperial . .	4	1,587	25	47,639	3	2,166	53	47,479	...
Ditto	Provincial . .	145	5,91,031	127	4,41,331	119	1,53,194	145	2,02,050	...
Ditto	Incorporated Local	85	67,114	34	27,278	86	73,074	43	31,213	...
49.—Irrigation, Capital . .	Imperial . .	95	2,31,213	137	3,39,478	...	...	19	3,11,365	...
Total .	.....	399	26,95,382	545	49,09,200	223	3,34,767	(a)	13,65,274	...

(a) See note on previous page.

29. The objectionable outlay at the end of 1897-98 as compared with that at the end of the previous year is given below (outlay on famine relief has been excluded for purposes of this comparison)—

	1896-97. Rs.	1897-98. Rs.	Increase. Rs.	Decrease. Rs.
I.—No Estimate . .	8,88,010	11,68,754	2,80,744	
II.—Excess over estimate .	6,78,929	11,76,364	4,97,435	...
III.—No appropriation .	3,73,619	3,33,707	...	...
IV.—Excess over appropriation . . .	6,24,263	10,61,667	4,37,404	39,912
TOTAL .	25,64,821	37,40,492	12,15,583	39,912
Net increase . . .			11,75,671	

The objectionable outlay at the end of the year 1897-98 under "33—Famine Relief" is as follows :—

	1897-98. Rs.
I.—No Estimate	15,26,628
II.—Excess over estimate	37,32,836
III.—No appropriation	1,060
IV.—Excess over appropriation	3,03,607
TOTAL .	55,64,131

30. The irregularities which call for special notice are given in detail by Provinces.

CENTRAL PROVINCES.

31. *33.—Famine Relief.*—Of the amount against "excess over estimate" the sum of Rs. 12,01,118 has since been adjusted, and the Government of India have addressed the Local Administration in connection with these irregularities.

45.—Civil Works Provincial.—All the irregularities with the exception of about Rs. 18,000 have since been adjusted. Most of this sum was expended on the construction of the first section of the Nursinghpur-Chhindwara Road, an estimate for which has now been submitted for sanction.

BURMA.

32. *33.—Famine Relief Work.*—The expenditure on Earthwork, Meiktila-Myingyan Railway, exceeded the estimate by Rs. 3,53,601. A revised estimate for Rs. 10,51,470 has since been sanctioned for this work in Government of India letter No. 565 R. C., dated 10th May 1898.

45.—Civil Works, Provincial.—The estimate for constructing new public offices at Rangoon was exceeded by Rs. 47,077. A project, amounting to Rs. 24,67,255, for this work has been submitted to the Government of India. The estimate for the entire project exceeds 10 lakhs, and therefore requires sanction of the Secretary of State for India.

ASSAM.

33. *45.—Civil Works, Imperial.*—The estimate for constructing the Nichuguard-Manipur Road was exceeded by Rs. 32,629 and the appropriation by Rs. 15,285.

45.—Civil Works, Provincial.—The special repairs to the Gauhati-Shillong cart road, damaged by earthquake, exceeded the appropriation by Rs. 16,967.

BENGAL.

34. *Irrigation Branch, Miscellaneous.*—The principal irregularity is in connection with the expenditure of Rs. 1,53,430 on the Orissa Coast Canal, a revised completion report for which has been called for by the Government of India.

33.—Famine Relief.—The expenditure without estimate was incurred on :—

	Rs.
(i) Bagaha-Harmatand road	10,805
(ii) Alamdanga-Gangri Section	71,299

and in excess of estimate on :—

(iii) Moretta tank section	10,504
(iv) Korimpur-Taragonia-Bhangamora road	13,408

Items (ii) and (iv) have since been remedied, and the Bengal Government is taking steps to regularize outlay on the others as early as possible.

45.—Civil Works, Provincial.—For the following works no estimates have been sanctioned :—

	Rs.
(i) Reconstruction of the Presidency General Hospital at Dhullundah	1,22,093
(ii) Loss on Sibpur Workshops stock	8,536
(iii) Acquisition of land for extension, Darjeeling Hill Cart road .	15,133
(iv) Cyclone damage repairs, Kutubdia embankment, Chittagong	6,540
(v) Constructing Sub-Divisional Court, Madaripur	7,117
(vi) ,, Lachong road	52,878
(vii) ,, Tista-Rungpoo road	6,906
(viii) Repairs to Lachong road	7,936

while expenditure in excess of estimate was incurred on :—

(ix) Constructing boys' school at Kurseong	16,138

Items (i) to (iv), (vii) and (viii) have since been regularized and (v), (vi) and (ix) reported to the Government of India in Accountant General's letter No. 827 G., dated 24th October 1898.

NORTH-WESTERN PROVINCES AND OUDH.

35. *45.—Civil Works, Provincial.*—In the Ayarpatta Division there was an expenditure of Rs. 1,34,153 on constructing a new Government House at Naini Tal without estimate. A complete estimate has since been sanctioned by the Government of India. In the Kumaun Division an expenditure of Rs. 5,000 was incurred, without estimate, as a contribution to the Naini Tal Municipality on account of compensation for payment to a Dr. French. This item has since been regularized.

45.—Civil Works, Incorporated Local.—In the Agra Division a sum of Rs. 8,044 was spent on compensation for land and buildings taken up for a public park at Agra for which there is no estimate sanctioned.

49.—Capital Irrigation, Imperial.—The sum of Rs. 92,439 was expended on 31 works (in progress) without estimate in connection with the Fatehpur Branch Extension, Lower Ganges Canal; orders have been issued for the preparation of detailed estimates.

Miscellaneous Irregularities.—The important items were:—

(i) Rupees 81,355 expended on open canal Capital Account, Rohilkhand Canals, was treated as objectionable under Code II, IX, 11.

(ii) Rupees 6,803 were retrenched from salaries and travelling allowances, including payment without audit in the Irrigation Branch up to 31st March 1898.

Item (i), the schedule and statements are under preparation by the Local Government for submission to the Government of India.

Item (ii) Rs. 5,460 has since been adjusted.

PUNJAB.

36. *45.—Civil Works, Provincial.*—The only important item without estimate and appropriation was "Extension of Defence Works at Dera Ghazi Khan," the outlay on which Rs. 19,978 was reported as objectionable in ordinary course.

33.—Famine Relief Works.—The expenditure in excess of estimates will be sanctioned on Completion Reports in accordance with the instructions issued in Government of India, Public Works Department, letter No. 291, dated 21st February 1898.

MADRAS.

37. The outlay held objectionable in the Irrigation and Civil Works Accounts at the close of the official year 1897-98 was considerable and included some items of long standing. All the items were reported to the Government of India, from time to time, during the year. The more important items are noted below:—

43.—Minor Works and Navigation, Provincial.—The expenditure without estimate was incurred on:—

	Rs.
(i) Raising and strengthening right bank of Kistna River from 13 miles to terminus	32,496
(ii) Improving Venavaram tank, Muniyeru project	6,716

Item (ii) has since been remedied.

35.—Protective Irrigation Works, Imperial.—The expenditure in excess of estimate was incurred on:—

	Rs.
(i) Surad reservoir dam	46,759
(ii) Excavation of Itchapur Channel No. 10 Distributary	12,448
(iii) Rushikulya Canal No. 11 Distributary	6,601
(iv) " " " 15 "	6,826

Items (ii), (iii) and (iv) have since been remedied.

43.—Minor Works and Navigation, Provincial.—The expenditure in excess of estimate was incurred on:—

	Rs.
(i) Improving Kampti and Bellagooda channel	7,806
(ii) Forming a new tank at Muddanur	21,033
(iii) Compensation for land required for raising and strengthening Dondapad Tank bund	15,542
(iv) Constructing anicut across Muniyeru	5,237
(v) Excavating and banking Muniyeru channel	39,683
(vi) " branch channels " "	16,650

Items (iv), (v) and (vi) have since been remedied. Item (iv) was noticed in last year's report.

49.—Capital Irrigation, Imperial.—The expenditure in excess of estimate was incurred on:—

	Rs.
(i) Left bank escape (Periyar head works)	10,997
(ii) Conveying surplus stores from Thekkady to Madras	12,306
(iii) Excavation of main channel, 1st Reach	15,783
(vi) Compensation for land, Tungabadra drain	10,855

Item (vi) was noticed in last year's report.

45.—Civil Works, Provincial.—The expenditure without estimate was incurred on:—

	Rs.
(i) Maintenance of Itikavalsa Koraput road	10,497
(ii) Compensation for land for Government training school for mistresses at Coimbatore	15,500
(iii) Constructing a road from Pandikad to Karivarakundu *viâ* Thuvur	8,001
(iv) Ditto from Karivarakundu to Kalikava	5,157
(v) Ditto from Anakayam to Pundaloor or Oorampuram road	9,138
(vi) Ditto from Nilambur to Kalikava	10,087

and in excess of estimate on:—

	Rs.
(vii) Constructing a road from Potinghi to Koraput	28,863
(viii) Additions and improvements to the Collector's Office at Cuddalore	13,054
(ix) Taluk cutchery at Gobichettipoliem	6,802
(x) Ditto ditto at Kallegal	5,243
(xi) Filling in Ooty lake	45,600
(xii) Constructing a road from Melathur to Karivarakundu	10,309
(xiii) Police Office at Anantapur	5,707
(xiv) Taluk cutchery at Gooty	7,040
(xv) Tools and Plant—New supply, 1897-98	30,109

Items (ix), (xi) and (xiv) have since been remedied.

Items (ii), (vii) and (ix) were noticed in the last year's report.

BOMBAY.

38. *Irrigation Branch* (*Major heads 35, 42 and 43*).—Thirty-four out of the thirty-eight works treated as objectionable for want of estimate, and eleven out of the eighteen works, the expenditure on which exceeded the estimates, belong to the Jamrao Canal project, the irregularities against which will be remedied on sanction being accorded to the revised estimate which is under the consideration of the Government of India.

The whole expenditure treated as objectionable for want of appropriation is on account of famine works, and represents either the normal cost of famine outlay adjusted to debit of Irrigation grant, or charges on account of compensation for land charged direct to the ordinary head. The expenditure is covered by savings in the famine grant.

The excess over appropriation principally represents the normal cost of famine outlay on the Shetphal and Chankapur tanks adjusted at the close of the year.

Under "Miscellaneous" fifty-eight of the items are on account of the Mutha Canal project and Gokak Canal, 1st section, and storage works, the expenditure on which is held under objection pending sanction to completion reports which have been received and are under the consideration of the Government of India.

Buildings and Roads Branch (*Major heads 33 and 45*).—Of the items of expenditure objectionable for want of estimate, under "Famine Relief" the outlay on Shetphal tank, Rs. 1,92,726, and Pandharpur-Sangala Railway, Rs. 2,51,866, require the sanction of the Government of India. The remaining outlay is mostly for ordinary metal collection and repair works, many of which have since been stopped, and is being dealt with on completion reports. The items under "Provincial" represent works which were undertaken on a sudden emergency to check the spread of plague. Some of these have since been remedied and others are being dealt with by the Local Government.

The most important item on which expenditure was incurred in excess of estimate under "Famine Relief" is "Barsi-Pandharpur Railway, Rs. 3,03,848." The excess is being dealt with on a completion report which has been submitted to the Local Government.

III.—FLOATING CHEQUES.

39. The following table exhibits the amounts of uncashed cheques at close of 1897-98 in comparison with 1896-97 :—

Province.	Buildings and Roads Branch.		Irrigation Branch.		Total.	
	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana	7,672	4,553	12,446	3,602	20,118	8,155
Central India	22,373	13,437	...	...	22,373	13,437
Coorg	5,445	8,522	...	...	5,445	8,522
Central Provinces	2,95,072	2,39,433	...	...	2,95,072	2,39,433
Burma	3,14,797	{1,68,394 / 3,06,542	} 6,303	...	3,21,100	{1,68,394 / 3,06,542
Assam	2,11,935	2,12,195	...	...	2,11,935	2,12,195
Bengal	1,98,191	2,15,395	1,23,078	1,66,331	3,21,269	3,81,726
North-Western Provinces and Oudh	3,73,305	5,22,008	1,97,070	1,61,317	5,70,375	6,83,325
Punjab	4,72,166	3,17,765	2,14,555	1,92,257	6,86,721	5,10,022
Madras	3,79,871	4,69,434	...	...	3,79,871	4,69,434
Bombay	81,067	2,07,017	82,233	1,16,190	1,63,300	3,23,207
Total	23,61,894	26,84,695	6,35,685	6,39,697	29,97,579	33,24,392

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

41. As compared with the previous year there has been a decrease of Rs. 3,26,813 in the total amount of uncashed cheques, which might have been further reduced, but that in some of the Punjab Divisions most of the cheques were issued on the last two days of the year, the settlement of accounts having been delayed in consequence of restriction placed over expenditure which was not removed until 1st January 1898.

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Resolution.—The attention of the Local Government is invited to paras. 3, 4, 5, 8, 11, 12, 14, 17, 18, 19, 22, 26, 33, 34, 35 and 36.

2. The special attention of the Local Governments of Assam and Bombay is invited to paras. 9 and 27, respectively, and of Madras to paras. 20, 24 and 37.

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, the Punjab, and Burma.
The Chief Commissioners of the Central Provinces, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General, Central India, Rajputana and Baluchistan.
The Accountant General, Public Works Department.

T. Higham

Joint Secy. to the Govt. of India.

Documents accompanying.
Nil.

9 R

G. I. C. P. O.—No. 1083 A. G., P. W. D.—29-3-99.—760—J. N. D.

E- No. 27.
1,000—16-5-98

Keep-with Current No.

dated 189 .

GOVT. OF MADRAS. } 1899. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 10th May 1899

Office Note No. 1453 B/A

To W.

Your O. N. No. 2157 C of 26' April 1899

Please see statement below.

Para of audit note	Irregularities still remaining unremedied	Steps taken to remove the objection
	Stock.	
20	Tracing details of Surplus Stock of Rs 43,333	The report called for from the General Superintendent in this office No 3109 B/A of 7' September 1898 is still awaited. Several reminders have been sent to him and in his last letter of 1st April 1899, he said he would submit his final report in April when Mr. Hutton returned from the Periyar. but it is still awaited.
	Miscellaneous Advances	
	(1) Excess outlay on contribution works Trichinopoly Division Rs 159.	Please see G. O. No. 245 I of 2nd March 1898. The Executive Engineer states that steps are being taken to recover the contribution

10 S C

Para of last Proc note	Irregularity still remaining unremedied	Steps taken to remove the objection
22	(ii) Excess outlay on contribution Works Madura Division Rs 2420.	Please see G.O. No 412 Educational dated 20th July 1897 under which the amount will be recovered by instalments as fixed by Government in each year Rs 1000/ was paid to the P.W.D. in 1898-99 vide G.O 330 Educational dated 30th May 1898.
	(iii) Outlay on Koonata Tanks Rs 121	The Collector reported on 17th Febuary 1899 that the amount would probably be recovered in 3 or 4 months from that date vide Appee note from the Secretary to Government Revd. No 199 S.C. of 8 April 1899
	(iv) Value of work done for other Government bodies Rs 18	This represents value of work done to Government bodies and the officers concerned have been reminded by the General Superintendent of P.W. Workshops to remit the amount
24	Materials at site Accounting for materials of the value of Rs 2285-8-0	Materials at site in the Kurnool Division since verified but materials of the value of Rs 2285-8-0 have still to be adjusted in the following Divisions Kistna Western Rs 258-0-0 Kistna Northern 1747-0-0 Madura 280-8-0 Total 2285-8-0 The Executive Engineers concerned ha

Para of last Proc note	Irregularity still remaining unremedied	Steps taken to remove the objection
	add	have been addressed on the subject and the information is still awaited - Reminders have been sent.
26 & 27	Note These paras refer to Bombay	
34	Objectionable outlay 43 Minor Works and Navigation Provincial	
	(i) Improving Kample and Balligadab channels	(i) Completion report called for in G.O. No 274 S dated 18 March 1899 was received and sent to Superintending Engineer III Circle on 12 April 1899 - Sanction of Government to admit the excess outlay is awaited.
	(ii) Forming a new Tank at Mudanur	(ii) Still reported in the Provincial Objectionable Item Statement. In G.O No 274 S of 18th March 1899, the Superintending Engineer was ordered to send a revised estimate or a completion report for the orders of Government without further delay
	(iii) Compensation for land required for raising and strengthening Dondapad Tank bund	Still reported in the Provincial Objectionable Item Statement - The last orders of Government vide Provincial Objectionable Item Statement for December 1898 G.O No 335 W of 13 April 1899 were - "Orders will be shortly passed on this item"

	Irregularity still remaining unremedied	Steps taken to remove the Objection
37	46 Capital Irrigation Imperial	
	(i) Left Bank Escape (Periar Head works)	(i) to (iii) being reported in the Provincial objectionable Item Statement. The Joint Secretary to Government Irrigation Branch states that the excesses will be dealt with in the schedule Completion Report yet to be submitted to the Government of India on receipt of certain revenue information which has been called for from the Board of Revenue.
	(ii) Conveying surplus stores from Thekkady to Madras	
	(iii) Excavation of main channel 1st reach	
	(iv) Compensation for land Thungabhadra Drain	Still reported in the Provincial Objectionable Item Statement the last orders of Government (vide Provincial Objectionable Item Statement for December 1898 Lr No 3350 W dated 13th April 1899) were:- "The revised estimate or completion report called for in memorandum No 33 K.S. of 10 February 1899 from the Chief Engineer for Irrigation should be submitted without further delay"
	45 Civil works Provincial	
	4 Compensation for land for Government Training School for Khotrisees at Combatore	Still reported in the Provincial objectionable Item Statement The last orders of Government vide Provincial Objectionable Item Statement for January 1899 Lr No 104 of W of 13 April 1899 were:- "Estimate is still awaited"

	Irregularity still remaining unremedied	Steps taken to remove the Objection
37	(iii) Constructing a road from Pandukad to Karivarakundu via Thuvur	(iii) (vi) & (xii) Being reported on the Provincial Objectionable Item Statement. The last orders of government (vide Provincial Objectionable Item Statement for January 1899 Lr No 104 of W of 13 April 1899) were:- "The estimates are overdue and their submission should not be delayed. The special attention of the Superintending Engineer is drawn to this matter."
	(iv) Do from Karivarakundu to Kalikavu	
	(v) Do from Arakkayaur to Pundalur or Orampuram road	
	(vi) Do from Nilambur to Kalikavu	
	(xii) Do from Malappuram to Karivarakundu.	
	(xiv) Constructing Taluq Cutcherry at Gooty.	Still reported in the Provincial Objectionable Item Statement The last orders of Government (vide Provincial Objectionable Item Statement for January 1899 Lr No 1147 W of 28 April 1899) were:- "No further delay should be allowed in closing the accounts and submitting completion reports for this work"

* put up C No 3375 of 99 & sent to DW on 9-5-99

Bond 15/5/99

Note

I Objection relating to xiii was removed and not xiv as stated in the Accountant General's Book note.

II The objections on the items not alluded to above have been remedied.

14/5

10/5/99

H Rainier
Offg Examiner P.W. accounts
Madras Fort St George

Public Works (1899) Department.

CURRENT No. 3800

Order

From

The Examiner P. W. Accounts
Madras & Coorg

No. 1453 B/A

Dated 10th May 1899

Received } 11-5-99
Registered }

Enclosures 2

Spare copies.

SUBJECT.

Suspense balances etc at Close of 97-98 — Reports on irregularities still unremedied in —

HC/

0 L S 248 R 12/7

[P. W. 2 / 2,000—28-3-99.]

Indexed. 14/8

BACK PAPERS.

No.	Date.
1462w	6-6-99
1522w	17-6-99
3344w	30-11-97
2765w	5-10-97
2130C	24-4-99
2698w	17-10-98
2441w	20-7-98
2206w	30-8-98
2030w	4-8-98 ffb
338	5-1-99 ffb

FURTHER PAPERS.

No.	Date.