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Public Works (1899) Department

G.O., No. 2409 W

DATED 14 September, 1899.

[Despatch Abstract.]

Expense Balances.

The Examiner's Review of the —, Balances under Materials at Site & Works accounts, the estimable outlay & floating cheques outstanding at the close of the year 1898-99, recorded

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

CURRENT No. 6700

From The Examiner
P. W. Account

Order

No. 2409 W 814.9-29 RM

Recorded.

2 The Special attention
of the officers concerned
will be drawn to para
19 of the Review in
regards to floating cheques.

Dated 31-7-99.

Received 7 15-8-99

Registered Plans - will

Enclosures ~~2 copies~~ in duplicate

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SUBJECT.

Review of the Suspense
Balances, Balances under
Materials at site and Works
Accounts, Objectionable
outlay and Floating Cheques
outstanding at the close of
the year 1898-99, Building
and Roads Branch,
P. W. D. Madras Presy.

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BACK PAPERS.

BACK PAPERS.

No.	Date.
2267W	2-9-98
2969C	24-6-98
2435-36W	8-12-97

FURTHER PAPER

No.	Date.
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PUBLIC WORKS DEPARTMENT.

MADRAS PRESIDENCY.

BUILDINGS AND ROADS BRANCH.

Review of the Suspense Balances, Balances under Materials at site
and Works Accounts, Objectionable Outlay and Floating Cheques
outstanding at the close of the year 1898-99.

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No.

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MADRAS PRESIDENCY.

PUBLIC WORKS DEPARTMENT.

BUILDINGS AND ROADS BRANCH.

Review of the Suspense Balances, Balances under Materials at site and Works Accounts, Objectionable Outlay and Floating Cheques outstanding at the close of the year 1898-99.

Suspense Accounts.

The usual attention was paid to the audit of the Suspense Accounts during the course of the year, and the results may be taken as satisfactory. The audit has been conducted on the lines laid down in Public Works Department Code, Volume II, Chapter III, paragraphs 90 to 96. The balances at the close of the year, with the exceptions noted in this review, under each account, are all current and efficient.

2. The following statement exhibits the balances outstanding at the close of 1898-99 under each account in comparison with those at end of 1897-98:—

Major head.	Year.	Affecting charges to grant.								Debt balance.
		Stock purchases.	Stock sales.	Stock.	London invoices.		London stores.	Miscellaneous advances.	Workshop manufacture suspense.	
		Cr.	Dr.	Dr.	Dr.	Cr.	Dr.	Dr.	Dr.	Cr.
		RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.
45. Civil Works— Provincial.	1898-99 ..	16,244	2,193	5,48,140	..	2,127	287	20,051	3,005	3,04,687
	1897-98 ..	21,242	10,402	4,60,859	..	148	59,142	14,267	..	6,12,538

I.—Stock Purchases.

	RS.
Opening balance	21,242
Closing ..	16,244
Decrease	4,998

3. The closing balance has further been reduced at end of May 1899 to Rs. 3,986. The exceptional items are—

	RS.	A.	P.
(1) Shipping charges, boat hire, etc., on articles received from England and despatched to other divisions	396	8	10
(2) One-fifth freight payable in India on stores received from England (payment not yet intimated by Civil Accountant-General)	3,103	9	2
Total	3,500	2	0

Both items are current and continuous. The object of crediting these items to this account has been explained in paragraph 4 of the review for 1893-94.

II.—Stock Sales.

Opening balance	...	...	...	...	...	...	Rs.
Closing "	...	...	...	...	...	...	10,402
							2,193
						Decrease	8,209

4. As compared with 1897-98 there has been a large decrease; the closing balance as above has been reduced to Rs. 1,017, at the end of May 1899. The only item calling for notice is "steamer charges for conveyance of Mr. Crole, Rs. 242" outstanding since August 1898. Mr. Crole has left India having retired from service. The Superintending Engineer's report on the subject is now under the consideration of Government.

III.—Stock.

								RS.
Opening balance	...	...	...	...	...	...	...	4,60,859
Closing "	...	...	...	...	...	...	...	5,48,140
							Increase	87,281

5. The reserve limit has been altered in the course of the year in the following divisions resulting in an increase of Rs. 2,161 :—

					RS.
(1)	Reserve limit sanctioned for Ganjam division	...	...	...	5,000
(2)	Increase to Kurnool division	...	...	...	500
(3)	Withdrawal from Bellary division	...	...	—	839
(4)	" " from Kistna Eastern division	...	...	...	<u>2,500</u>
				Net increase ...	2,161

6. The value of stock in hand has exceeded the sanctioned limit in the following cases :—

	Sanctioned limit.	Actual balance.	Excess.
	RS.	RS.	RS.
Public Works Stores	2,25,000	3,06,706	81,706
Coimbatore	6,000	10,045	4,045
Gôdâvari Division, Central ..	3,000	3,646	646

The closing balance was, however, well within the total limit of Rs. 5,58,400 for the whole province.

The excess in the Public Works Stores division is reported to be partly due to articles intended for other divisions having been burnt in the recent fire, the value of which has not yet been adjusted. The General Superintendent, Public Works Stores, has been requested to report the extent of loss by fire which is being ascertained, and in the meantime, the matter has been brought to the notice of Government. The excess in the Coimbatore division is explained by the Executive Engineer to be due to certain pipes indented for works being kept in stock pending sanction to the estimate. The Executive Engineer's attention has been drawn to the rule in Code II, II, 123, in view of steps being taken to the value of the pipes being charged off to the works concerned. The excess in the Górávari Central division has since disappeared.

7. Stock was verified by responsible officers during the year in all the divisions except in the Head-quarter sub-division of the Gódávári Eastern division and no serious discrepancies were found, but see paragraph 6 above. The Executive Engineer reports that the stock of the Headworks sub-division is now under verification. The Superintendent, Public Works Stores division, reports that the value of surplus stock at the close of the year amounted to Rs. 38,591, which is less by Rs. 3,738 than it stood at the commencement of the year.

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

IV.--London Invoices.

8. This account opened with a credit balance of Rs. 148-2-6 and closed with a net credit balance of Rs. 2,127-6-6. This net balance is made up of—

		RS.	A.	P.
(1)	Payments made by the Secretary of State but not invoiced.	170	1	8
(2)	Invoices received but intimation of payment not received from the Secretary of State (three items)	2,297	8	2
	Difference	2,127	6	6

V.—*London Stores.*

								RS.
Opening balance	...	...	...	...	...	...	...	59,142
Closing "	...	...	...	...	...	...	...	287
						Decrease	...	58,855

9. The balance is made up of nine items representing value of articles short-landed or damaged, and the majority of them have since been adjusted.

VI.—Miscellaneous Advances.

							RS.
Opening balance	...	...	...	...	...	...	14,267
Closing "	...	...	...	...	...	...	20,051
						Increase	5,784

10. The balances are classified and compared below :—

		Balance on		Difference.
		1st April 1898.	31st March 1899.	More.
		RS.	RS.	RS.
(1)	Advances to members of the department ..	5,574	6,817	1,243
(2)	" to work people	161	167	6
(3)	" to contractors	..	..	..
(4)	Miscellaneous	8,532	13,067	4,535
Total ..		14,267	20,051	5,784

(1) *Advances to members of the department.*—This represents the usual advances made on return from furlough or on transfer from one station to another. It also includes an item of Rs. 87 advanced to a clerk for building purposes and another item of Rs. 1,837 being advance of salary and travelling allowance made to Major E. A. Waller, R.E., and clerk C. Kistnasami Aiyangar transferred to Accountant-General's office. The last-named item has been temporarily debited to this head pending adjustment in the accounts for 1899-1900 with the Accountant-General's office—*vide* this office letter No. 2545 B./X., dated 1st August 1899. They have all been made under competent authority and are in course of recovery in accordance with Code rules. This outstanding has since been reduced to Rs. 1,764 at end of May 1899.

(2) *Advances to work people.*—The balance under this head consists of—

(a) Godavari Eastern division—		RS.
(1) Advances to workmen of Government Workshops at Dowlaish-		
waram	...	* 44
(b) Consulting Architect division—		
(2) Advance of pay and travelling allowance to maistry, painters,		
carpenters, etc., sent from Madras to Ootacamund	...	† 123
	Total ...	167

* Rs. 2-8-0 since adjusted.

† Rs. 49-5-0 since recovered.

(4) *Miscellaneous*.—The following are the most important items that fall under this head :—

	RS.
Vizagapatam division—	
(1) Outlay incurred on Komati tank	121
Górávari Eastern—	
(2) Payment made for stores in transit	1,771
Public Works Workshops division—	
(3) Value of work done for other Government departments, etc. ...	1,926
West Coast division—	
(4) Amount placed at the disposal of the Travancore Government for carrying out certain works remaining unexpended	344
Chingleput division—	
(5) Excess outlay on contribution works	2,417
Trichinopoly division—	
(6) Excess outlay on contribution works	159
Madura division—	
(7) Excess outlay on contribution works	5,140

Item (1) is outstanding over four years, *i.e.*, since November 1894, and pending intimation of recovery from the Civil department, it is being regularly reported to Government.

Item (2)—About Rs. 1,744 have been since adjusted.

Item (5) consists of two items, *viz.*, Rs. 1,475 and Rs. 942, both of which are debited to this head under G.O., No. 771 I., dated 5th October 1898, and G.O., No. 379 I., dated 7th May 1898. The former is recoverable by the Revenue Department in five equal annual instalments with interest at 6 per cent., while the latter from a zemindar on completion of the work. The works concerned were undertaken prior to realization of the contributions, as a special case, as the interests of Government were involved.

Item (7).—In accordance with G.O., No. 3344 W., dated 30th November 1897, the amount was debited to this account, pending recovery from the rents and profits of the Tamkam bungalow.

The outstanding balance has been reduced by Rs. 3,308 at end of May 1899.

In respect to the other items, the Executive Engineers concerned have been written to to arrange for early adjustment.

VII.—Workshop Manufacture Suspense.

11. This account opened with a credit balance of Rs. 5,245 and closed with a debit balance of Rs. 3,005, which is made up as follows :—

	RS.
(1) Arrears due for labour and materials supplied	5,598
(2) <i>Less</i> materials on hand	8,603
	<u>3,005</u>

12. The materials in hand are reported to have been verified as usual, but there a deficiency of Rs. 400, which is stated to be due to loss by fire referred to in paragraph 6 above.

The value of materials in hand on the 31st March 1899 is Rs. 8,603 against the sanctioned limit of Rs. 200 (G.O., No. 1368 W., dated 29th April 1896). The General Superintendent, Public Works Workshops, explains that the excess represents the value of timber which was purchased and kept in reserve to meet demands. At the time the limit was fixed the necessity for keeping any timber was not anticipated. The excess over sanctioned limit has been duly reported to Government.

VIII.—Deposits.

	RS.
Opening balance	6,12,538
Closing "	3,04,687
Decrease	<u>3,07,851</u>

13. The balances are grouped under the following heads :—

	Balances on		Difference.	
	1st April 1898.	31st March 1899.	More.	Less.
(i) Security deposits of members of the department	RS. ..	RS. 135	RS. 135	RS. ..
(ii) Security deposits of contractors and others not in the department	2,600	1,827	..	773
(iii) Contributions for work to be done	5,93,402	2,91,516	..	3,01,886
(iv) Sums due to contractors on closed accounts	8,244	6,770	..	1,474
(v) Miscellaneous	8,292	4,439	..	3,853
Total	6,12,538	3,04,687	135	3,07,851
Difference—less	..	..	..	3,07,851

Groups (i) and (ii)—Call for no remarks.

Group (iii)—*Contributions for work to be done*.—The greater portion is made up of contributions received from municipalities for water-supply and drainage schemes. The opening balance has been reduced by Rs. 3,01,886, and Rs. 38,685 of the total outstandings at the close of the year have been adjusted during April and May 1899.

Group (iv)—*Sums due to contractors on closed accounts*.—The balance under this group represents sums due to 41 contractors. Of these, six items aggregating Rs. 154 relate to 1896–97, nine items amounting to Rs. 1,496 to 1897–98, and the remainder relate to 1898–99.

Four items amounting to Rs. 559 have been adjusted during current official year, leaving a sum of Rs. 6,211 still to be adjusted.

Group (v)—*Miscellaneous*.—The following are the chief items that are included in this group.

	RS.
(a) Earnest-money received from contractors	190
(b) Security for tools lent to contractors	299
(c) Security of cultivators for allowing spouts, cuts, cross-bunds, etc. ...	1,699
(d) Workshops deposits received in advance	765
(e) Earnings accrued on account of punts during 1898–99	566

These items call for no special remarks.

The closing balance of Rs. 4,439 under "miscellaneous" has been reduced at end of May 1899 to Rs. 3,535.

IX.—Materials at Site of Works.

	RS.
Balance at site, 1897–98	2,74,057
" 1898–99	3,10,384

14. The materials at close of the year were at the site of 208 works as compared with 192 works at the close of the previous year. This does not include materials at site of one work in the Górávari Eastern division, for which no particulars have been received. Materials at the site of 203 works of the value of Rs. 2,88,887 are reported to have been verified and found correct with the exceptions noted below. Materials of the value of Rs. 13,952 were found short on eleven works, while a surplus of Rs. 370 was reported on three works. Of the materials found short, Rs. 12,974 are reported on a single work in the Górávari Eastern division and the deficiency is explained by the Executive Engineer to be due to the materials having been used up on the work prior to the date of verification, *viz.*, 8th May 1899. With regard to this and other differences, the Executive Engineers concerned have been addressed to effect early adjustment. Materials at the site of five works aggregating Rs. 7,915 have not been reported as verified. Of the above, the materials at the site of three works in the Vizagapatam division valued at Rs. 1,942 are reported to have been used on the works and the necessary adjustment is awaited. Information as to the cause of non-verification of the balance has been called for.

X.—Balances in Works Accounts.

	Balance on 1st April 1898.	Balance on 31st March 1899.
	RS.	RS.
(i) Advances to contractors and piece-workers charged to works including payments in excess of work done	120	793
(ii) Balance due to contractors and piece-workers ...	99,203	1,10,659

15. In Group (i) is included an item of Rs. 635 outstanding since March 1898 and due from a contractor in the Kurnool division; of this a sum of Rs. 103 has been adjusted against a similar sum due to the contractor and the balance has since been ordered by Government to be written off—*vide* G.O., No. 1809 W., dated 13th July 1899.

The increase of Rs. 11,456 under group (ii) appears to call for no special remarks. Unsettled items of long standing are taken up in audit.

XI.—Savings Bank Deposits.

16. The balance of deposits in the Government Post Office Savings Bank at close of the year amounted to Rs. 38,045 as compared with Rs. 58,340 at the close of 1897-98. Pass-books are reported to have been obtained in all cases and lodged in the cash chest of the Executive Engineers concerned.

XII.—Government Securities.

17. The value of Government paper on the Examiner's register on the 31st March 1899 amounted to Rs. 26,600, and the amount is made up as follows:—

	RS.
(a) In safe custody of Accountant-General, Madras ...	21,000
(b) " of Bank of Madras ...	5,600
Total ...	26,600

In addition to the above, two Government promissory-notes to the value of Rs. 200 returned to the Executive Engineer, West Coast division, remained in the custody of that officer on the 31st March 1899, and the matter is under correspondence.

18. A list of the Government promissory-notes, lodged as above, was published by the Examiner in the *Fort St. George Gazette*, dated 25th April 1899, Part II, page 667; and the correctness was duly proved by acknowledgments of the Bank of Madras and the Executive Engineers concerned, except the Executive Engineer, West Coast division, from whom a reply is awaited.

The list of Trust deposits furnished by the Accountant-General, Madras, shows a total of Rs. 19,500 against Rs. 21,000 shown in the Examiner's register. The difference, Rs. 1,500, is the same as that explained in paragraph 19 of the last year's review. The two securities are, the Accountant-General reports, held as simple deposits for more than a year under article 167 of the Civil Account Code.

XIII.—Floating Cheques.

	RS.
Amount of uncashed cheques at end of 1897-98 ...	3,79,871
" " at close of 1898-99 ...	4,81,295
Increase ...	1,01,424

19. The divisions chiefly responsible for the increase are—

Ganjám.	Coimbatore.	Madura.
Vizagapatam.	Tanjore.	Lighthouse.
West Coast.		

XIV.—Objectionable outlay.

20. The following table exhibits objectionable outlay remaining unremedied at the close of the year. The irregularities have all been brought to the notice of Government and of the Accountant-General, Public Works Department, where necessary, and steps taken to regularize them.

Major head.	Fund.	No Estimate.		Excess over estimate.		No appropriation.		Excess over appropriation.		Miscellaneous.
		Number of works.	Amount expended.	Number of works.	Excess expenditure.	Number of works.	Amount expended.	Number of works.	Excess expenditure.	
35. Construction of Protective Irrigation Works.	Imperial ..	1	Rs. 2,808	..	..	..	..	..	..	..
42. Major Works—Working Expenses.	" ..	5	45,282	23	40,494	..	..	9	14,618	..
43. Minor Works and Navigation.	Provincial ..	18	60,268	25	90,458	..	..	9	11,013	..
49. Irrigation—Capital Expenditure.	Imperial ..	4	2,761	118	1,56,711	..	..	1	1,044	..
44. Military Works..	" ..	..	..	..	..	..	..	..	..	..
45. Civil Works ..	Provincial ..	17	1,47,465	23	74,137	6	39,145	18	19,212	..
45. " ..	Incorporated ..	..	..	..	..	..	..	..	..	..
45. " ..	Local.	1	794	1	767	1	1,252	5	3,622	..
Civil Works ..	Excluded Local.	1	541	..	..	..	..	1	1,017	..
" ..	Court of Wards.	..	..	1	688	..	..	..	..	..
33. Famine Relief—Civil Works.	Provincial ..	..	..	..	..	..	..	..	..	..
Total ..		47	2,59,919	191	3,63,255	7	40,397	43	50,526	..

MADRAS,
31st July 1899.

H. RAINIER,
Offg. Examiner of P.W. Accounts.

PUBLIC WORKS DEPARTMENT.

MADRAS PRESIDENCY.

BUILDINGS AND ROADS BRANCH.

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		Cr.	Dr.	Dr.	Dr.	Cr.	Dr.	Dr.	Dr.	Cr.	Cr.
		RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.	RS.
45. Civil Works— Provincial.	1898-99 ..	16,244	2,193	5,48,140	..	2,127	287	20,051	3,005	..	3,04,687
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II.—Stock Sales.

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5. The reserve limit has been altered in the course of the year in the following divisions resulting in an increase of Rs. 2,161:—

(1) Reserve limit sanctioned for Ganjam division	...	...	...	Rs.
(2) Increase to Kurnool division	...	...	...	5,000
(3) Withdrawal from Bellary division	...	...	...	500
(4) " from Kistna Eastern division	...	...	...	839
				2,500
				Net increase
				2,161

6. The value of stock in hand has exceeded the sanctioned limit in the following cases:—

	Sanctioned limit.	Actual balance.	Excess.
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7. Stock was verified by responsible officers during the year in all sub-divisions of the Gódávri Eastern division. The excess in the Gódávri Eastern division is now under the consideration of the Government.

IV.—London Invoices.

8. This account opened with a credit balance of Rs. 148-2-6 and closed with a net credit balance of Rs. 2,127-6-6. This net balance is made up of—

(1) Payments made by the Secretary of State but not invoiced.	Rs.	A.	P.
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Advances to workmen of Government Workshops at Dowlaishah	Rs.
Waram ..	
Architect division	
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(4) *Miscellaneous*.—The following are the most important items that fall under this head :—

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Trichinopoly division—	
(6) Excess outlay on contribution works	159
Madura division—	
(7) Excess outlay on contribution works	5,140

Item (1) is outstanding over four years, *i.e.*, since November 1894, and pending intimation of recovery from the Civil department, it is being regularly reported to Government.

Item (2)—About Rs. 1,744 have been since adjusted.

Item (5) consists of two items, *viz.*, Rs. 1,475 and Rs. 942, both of which are debited to this head under G.O., No. 771 I., dated 5th October 1898, and G.O., No. 379 I., dated 7th May 1898. The former is recoverable by the Revenue Department in five equal annual instalments with interest at 6 per cent., while the latter from a zemindar on completion of the work. The works concerned were undertaken prior to realization of the contributions, as a special case, as the interests of Government were involved.

Item (7).—In accordance with G.O., No. 3344 W., dated 30th November 1897, the amount was debited to this account, pending recovery from the rents and profits of the Tamkam bungalow.

The outstanding balance has been reduced by Rs. 3,308 at end of May 1899.

In respect to the other items, the Executive Engineers concerned have been written to to arrange for early adjustment.

VII.—Workshop Manufacture Suspense.

11. This account opened with a credit balance of Rs. 5,245 and closed with a debit balance of Rs. 3,005, which is made up as follows :—

(1) Arrears due for labour and materials supplied	RS.
(2) Less materials on hand	5,598
	8,603
	3,005

12. The materials in hand are reported to have been verified as usual, but there a deficiency of Rs. 400, which is stated to be due to loss by fire referred to in paragraph 6 above.

The value of materials in hand on the 31st March 1899 is Rs. 8,603 against the sanctioned limit of Rs. 200 (G.O., No. 1368 W., dated 29th April 1896). The General Superintendent, Public Works Workshops, explains that the excess represents the value of timber which was purchased and kept in reserve to meet demand, while the limit was fixed the necessity for keeping any timber was not anticipated. The sanctioned limit has been duly reported to Government.

III.—Deposits.

13. The balances are grouped under the following heads :—

	Balances on		Difference.	
	1st April 1898.	31st March 1899.	More.	Less.
(i) Security deposits of members of the department	RS.	RS.	RS.	RS.
(ii) Security deposits of contractors and others not in the department	..	135	135	..
(iii) Contributions for work to be done	2,600	1,827	..	773
(iv) Sums due to contractors on closed accounts	5,93,402	2,91,516	..	3,01,886
(v) Miscellaneous	8,244	6,770	..	1,474
	8,292	4,439	..	3,853
Total	6,12,538	3,04,687	135	3,07,986
Difference—less	..	..	..	3,07,851

Groups (i) and (ii)—Call for no remarks.

Group (iii)—*Contributions for work to be done*.—The greater portion is made up of contributions received from municipalities for water-supply and drainage schemes. The opening balance has been reduced by Rs. 3,01,886, and Rs. 38,685 of the total outstandings at the close of the year have been adjusted during April and May 1899.

Group (iv)—*Sums due to contractors on closed accounts*.—The balance under this group represents sums due to 41 contractors. Of these, six items aggregating Rs. 154 relate to 1896–97, nine items amounting to Rs. 1,496 to 1897–98, and the remainder relate to 1898–99.

Four items amounting to Rs. 559 have been adjusted during current official year, leaving a sum of Rs. 6,211 still to be adjusted.

Group (v)—*Miscellaneous*.—The following are the chief items that are included in this group.

(a) Earnest-money received from contractors	RS.
(b) Security for tools lent to contractors	190
(c) Security of cultivators for allowing spouts, cuts, cross-bunds, etc. ...	299
(d) Workshops deposits received in advance	1,699
(e) Earnings accrued on account of punts during 1898–99	765
	566

These items call for no special remarks.

The closing balance of Rs. 4,439 under “miscellaneous” has been reduced at end of May 1899 to Rs. 3,535.

IX.—Materials at Site of Works.

Balance at site, 1897–98	RS.
„ 1898–99	2,74,057
	3,10,384

14. The materials at close of the year were at the site of 208 works as compared with 192 works at the close of the previous year. This does not include materials at site of one work in the Górávari Eastern Division, for which no particulars have been received. Materials at the site of 203 works to the value of Rs. 2,88,887 are reported to have been verified and found correct with the following exceptions noted below. Materials of value of Rs. 13,952 were found short on 23 works, while a surplus of Rs. 370 was found on three works. Of the materials found short, Rs. 12,974 are reported on 21 works in the Górávari Eastern division and the deficiency is explained by the Engineer to be due to the materials having been used up on the work prior to verification, *viz.*, 8th May 1899. With regard to this and other differences the Engineers concerned have been addressed to effect early adjustment. At the site of five works the materials were found correct, the material

X.—Balances in Works Accounts.

	Balance on 1st April 1898.	Balance on 31st March 1899.
(i) Advances to contractors and piece-workers charged to works including payments in excess of work done	RS. 120	RS. 793
(ii) Balance due to contractors and piece-workers ...	99,203	1,10,659

15. In Group (i) is included an item of Rs. 635 outstanding since March 1898 and due from a contractor in the Kurnool division; of this a sum of Rs. 103 has been adjusted against a similar sum due to the contractor and the balance has since been ordered by Government to be written off—*vide* G.O., No. 1809 W., dated 13th July 1899.

The increase of Rs. 11,456 under group (ii) appears to call for no special remarks. Unsettled items of long standing are taken up in audit.

XI.—Savings Bank Deposits.

16. The balance of deposits in the Government Post Office Savings Bank at close of the year amounted to Rs. 38,045 as compared with Rs. 58,340 at the close of 1897-98. Pass-books are reported to have been obtained in all cases and lodged in the cash chest of the Executive Engineers concerned.

XII.—Government Securities.

17. The value of Government paper on the Examiner's register on the 31st March 1899 amounted to Rs. 26,600, and the amount is made up as follows:—

(a) In safe custody of Accountant-General, Madras ...	RS. 21,000
(b) " of Bank of Madras ...	5,600
Total ...	26,600

In addition to the above, two Government promissory-notes to the value of Rs. 200 returned to the Executive Engineer, West Coast division, remained in the custody of that officer on the 31st March 1899, and the matter is under correspondence.

18. A list of the Government promissory-notes, lodged as above, was published by the Examiner in the *Fort St. George Gazette*, dated 25th April 1899, Part II, page 667; and the correctness was duly proved by acknowledgments of the Bank of Madras and the Executive Engineers concerned, except the Executive Engineer, West Coast division, from whom a reply is awaited.

The list of Trust deposits furnished by the Accountant-General, Madras, shows a total of Rs. 19,500 against Rs. 21,000 shown in the Examiner's register. The difference, Rs. 1,500, is the same as that explained in paragraph 19 of the last year's review. The two securities are, the Accountant-General reports, held as simple deposits for more than a year under article 167 of the Civil Account Code.

XIII.—Floating Cheques.

Amount of uncashed cheques at end of 1897-98 ...	RS. 3,79,875
" " at close of 1898-99 ...	4,81,000

Increase ...

The increase are—

XIV.—Objectionable outlay.

20. The following table exhibits objectionable outlay remaining unremedied at the close of the year. The irregularities have all been brought to the notice of Government and of the Accountant-General, Public Works Department, where necessary, and steps taken to regularize them.

Major head.	Fund.	No Estimate.		Excess over estimate.		No appropriation.		Excess over appropriation.		Miscellaneous.
		Number of works.	Amount expended.	Number of works.	Excess expenditure.	Number of works.	Amount expended.	Number of works.	Excess expenditure.	
			RS.		RS.		RS.		RS.	
35. Construction of Protective Irrigation Works.	Imperial ..	1	2,808	..	..	..	..	..	..	..
42. Major Works—Working Expenses.	" ..	5	45,282	23	40,494	..	..	9	14,618	..
43. Minor Works and Navigation.	Provincial ..	18	60,268	25	90,458	..	..	9	11,013	..
49. Irrigation—Capital Expenditure.	Imperial ..	4	2,761	118	1,56,711	..	..	1	1,044	..
44. Military Works..	" ..	..	..	..	..	..	..	..	..	..
45. Civil Works ..	" ..	17	1,47,465	23	74,137	6	39,145	18	19,212	..
45. " ..	Provincial ..	..	..	..	..	..	..	..	..	..
45. " ..	Incorporated Local.	..	..	..	..	..	..	..	..	..
45. " ..	Excluded Local.	1	794	1	767	1	1,252	5	3,622	..
Civil Works ..	Court of Wards.	1	541	..	..	..	..	1	1,017	..
33. Famine Relief—Civil Works.	Provincial ..	..	..	1	688	..	..	..	..	..
Total ..		47	2,59,919	191	3,63,255	7	40,397	43	50,526	..

MADRAS,
31st July 1899.

H. RAINIER,
Offg. Examiner of P.W. Accounts.

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