ACT No. XI OF 1878.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor-General on the 15th March* 1878.)

THE INDIAN ARMS ACT, 1878.

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THE FIRST SCHEDULE.

THE SECOND SCHEDULE.

An

An Act to consolidate and amend the Law relating to Arms, Ammunition and Military Stores.

WHEREAS it is expedient to consolidate and amend the law relating to arms, ammunition and military stores; It is hereby enacted as follows:— Preamble.

I.—Preliminary.

Short title. 1. This Act may be called "The Indian Arms Act, 1878;"
Local extent. and it extends to the whole of British India.
Savings. But nothing herein contained shall apply to—

(*a*) arms, ammunition or military stores on board any sea-going vessel and forming part of her ordinary armament or equipment, or

(*b*) the manufacture, conversion, sale, import, export, transport, bearing or possession of arms, ammunition or military stores by order of the Government, or by a public servant or a volunteer enrolled under the Indian Volunteers Act, 1869, in the course of his duty as such public servant or volunteer.

Commencement. 2. This Act shall come into force on such day as the Governor-General in Council by notification in the *Gazette of India* appoints.

Repeal of enactments. 3. On and from that day the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule. But all authorities and permissions given, licenses and exemptions granted, orders and appointments made, notifications published, and rules, conditions, and forms prescribed under any enactment hereby repealed shall be deemed to be respectively given, granted, made, published and prescribed under this Act.

And all such authorities, permissions, licenses and exemptions shall, except as otherwise provided by this Act, continue in force for the periods for which they may have been given or granted respectively, or, where no such period is expressly fixed, for one year from the date on which this Act comes into force, and shall then cease to have effect.

Interpretation-clause. 4. In this Act unless there be something repugnant in the subject or context—

"Cannon" includes also all howitzers, mortars, wall pieces, mitrailleuses and other ordnance and machine-guns, all parts of the same, and all carriages, platforms and appliances for mounting, transporting and serving the same:

"Arms" includes fire-arms, bayonets, swords, daggers, spears, spear-heads and bows and arrows, also cannon and parts of arms, and machinery for manufacturing arms:

"Ammunition" includes also all articles specially designed for torpedo service and submarine mining, rockets, guncotton, dynamite, lithofracteur and other explosive or fulminating material, gunflints, gunwads, percussion caps, fuses, and friction tubes, all parts of ammunition and all machinery for manufacturing ammunition, but does not include lead, sulphur or saltpetre:

"Military

"Military stores" in any section of this Act as applied to any part of British India means any military stores to which the Governor-General in Council may from time to time by notification in the *Gazette of India* specially extend such section in such part, and includes also all lead, sulphur, saltpetre and other material to which the Governor-General in Council may from time to time so extend such section.

"License" means a license granted under this Act, and "licensed" means holding such license :

II.—Manufacture, Conversion and Sale.

Unlicensed manufacture, conversion and sale prohibited.

5. No person shall manufacture, convert, or sell, or keep, offer or expose for sale, any arms, ammunition or military stores except under a license and in the manner and to the extent permitted thereby.

Nothing herein contained shall prevent any person from selling any arms or ammunition which he lawfully possesses for his own private use to any person who is not by any enactment for the time being in force prohibited from possessing the same; but every person so selling arms or ammunition to any person other than a person entitled to possess the same by reason of an exemption under Section twenty-seven of this Act shall, without unnecessary delay, give to the Magistrate of the District or to the officer in charge of the nearest police-station notice of the sale and of the purchaser's name and address.

III.—Import, Export and Transport.

Unlicensed importation and exportation prohibited.

6. No person shall bring or take by sea or by land into or out of British India any arms, ammunition or military stores except under a license and in the manner and to the extent permitted by such license.

Importation and exportation of arms and ammunition for private use.

Nothing in the first clause of this section extends to arms (other than cannon) or ammunition imported or exported in reasonable quantities for his own private use by any person lawfully entitled to possess such arms or ammunition ; but the Collector of Customs or any other officer empowered by the Local Government in this behalf by name or in virtue of his office may at any time detain such arms or ammunition until he receives the orders of the Local Government thereon.

Explanation.—Arms, ammunition and military stores taken from one part of British India to another by sea or across intervening territory not being part of British India are taken out of and brought into British India within the meaning of this section.

Sanction of Local Government required to warehousing of arms, &c.

7. Notwithstanding anything contained in the Sea-customs Act, 1878, no arms, ammunition or military stores shall be deposited in any warehouse licensed under Section 16 of that Act without the sanction of the Local Government.

Levy of duties on arms, &c., imported by sea.

8. In lieu of the duties imposed by the Indian Tariff Act, 1875, upon the articles mentioned in the second schedule hereto annexed when imported by sea, there shall be levied and collected, in every part of British India, upon the same articles the duties specified in the same schedule :

Provided

Provided that no duty in excess of ten per cent. *ad valorem* shall be levied upon any of the said articles imported in reasonable quantity for his own private use by any person lawfully entitled to possess the same :

Provided also that when any articles which have been otherwise imported and upon which duty has been levied or is leviable under this section are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent. *ad valorem ;* and if such collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

Power to impose duty on import by land.

9. The Governor-General in Council may from time to time by notification in the *Gazette of India* direct that duties not exceeding those specified in the second schedule hereto annexed shall be levied upon any articles mentioned in that schedule and brought by land into any part of British India, and may in like manner cancel any such notification.

Power to prohibit transport.

10. The Governor-General in Council may from time to time by notification in the *Gazette of India*—

(*a*) regulate or prohibit the transport of any description of arms, ammunition or military stores over the whole of British India or any part thereof, either altogether or except under a license and to the extent and in the manner permitted by such license, and

(*b*) cancel any such notification.

Transhipment of arms.

Explanation.—Arms, ammunition or military stores transhipped at a port in British India are transported within the meaning of this section.

Power to establish searching stations.

11. The Local Government with the previous sanction of the Governor-General in Council may, at any places along the boundary line between British India and Foreign territory and at such distance within such line as it deems expedient, establish searching posts at which all vessels, carts and baggage animals and all boxes, bales and packages in transit may be stopped and searched for arms, ammunition and military stores by any officer empowered by such Government in this behalf by name or in virtue of his office.

Arrest of persons conveying arms, &c., under suspicious circumstances.

12. When any person is found carrying or conveying any arms, ammunition or military stores, whether covered by a license or not, in such manner or under such circumstances as to afford just grounds of suspicion that the same are being carried by him with intent to use them, or that the same may be used, for any unlawful purpose, any person may without warrant apprehend him and take such arms, ammunition or military stores from him.

Procedure where arrest made by person not a Magistrate or a Police-officer.

Any person so apprehended and any arms, ammunition or military stores so taken by a person not being a Magistrate or Police-officer shall be delivered over as soon as possible to a Police-officer.

All persons apprehended by, or delivered to, a Police-officer and all arms and ammunition seized by or delivered to any such officer under this section shall be taken without unnecessary delay before a Magistrate.

IV.—Going

IV.—Going armed and possessing Arms, &c.

Prohibition of going armed without license.

13. No person shall go armed with any arms except under a license and to the extent and in the manner permitted thereby.

Any person so going armed without a license or in contravention of its provisions may be disarmed by any Magistrate, Police-officer or other person empowered by the Local Government in this behalf by name or by virtue of his office.

Unlicensed possession of fire-arms, &c.

14. No person shall have in his possession or under his control any cannon or fire-arms, or any ammunition or military stores except under a license and in the manner and to the extent permitted thereby.

During the three months next following the date on which this Act comes into force nothing in the former part of this section shall apply to the possession by any person of any fire-arms, ammunition or military stores in any place to which Section 32, Clause 2, of Act No. XXXI of 1860 does not apply at such date.

Any person having within the said period of three months any fire-arms, ammunition or military stores in his possession in any such place may, and any person having at the expiry of the same period any fire-arms, ammunition or military stores in his possession in any such place without a license shall, deposit the same with the officer in charge of the nearest police-station.

If the owner of anything deposited under this section does not within the year next following the date on which this Act comes into force, obtain a license authorizing him to possess such thing and apply for delivery of the same, such thing shall be forfeited to Her Majesty.

Possession of arms of any description without license prohibited in certain places.

15. In any place to which Section 32, Clause 2 of Act No. XXXI of 1860, applies at the time this Act comes into force or to which the Local Government, with the previous sanction of the Governor-General in Council, may by notification in the local official Gazette specially extend this section, no person shall have in his possession any arms of any description except under a license and in the manner and to the extent permitted thereby.

Arms of which possession has become unlawful to be deposited at police-station.

16. Any person possessing arms, ammunition or military stores, the possession whereof by him has, in consequence of the cancellation or expiry of a license or by the issue of a notification under Section fifteen become unlawful, shall deposit the same without unnecessary delay with the officer in charge of the nearest police-station.

If the owner of any thing deposited under this section does not within three years from the date on which such thing is so deposited produce a license authorising him to possess the same and apply for delivery of the same, such thing shall be forfeited to Her Majesty.

V.—Licenses.

Power to make rules as to licenses.

17. The Governor-General in Council may from time to time, by notification in the *Gazette of India*, make rules to determine the officers by whom, the form in which, and the terms and conditions on and subject to which, any license shall be granted; and may by such rules among other matters—

(*a*) fix

(*a*) fix the period for which such license shall continue in force;

(*b*) fix a fee payable by stamp or otherwise in respect of any such license granted in a place to which Section 32, Clause 2 of Act No. XXXI of 1860 applies at the time this Act comes into force, or in respect of any such license other than a license for possession granted in any other place;

(*c*) direct that the holder of any such license other than a license for possession shall keep a record or account in such form as the Local Government may prescribe of anything done under such license, and exhibit such record or account when called upon by an officer of Government to do so;

(*d*) empower any officer of Government to enter and inspect any premises in which arms, ammunition or military stores are manufactured or kept by any person holding a license of the description referred to in Section five or Section six;

(*e*) direct that any such person shall exhibit the entire stock of arms, ammunition and military stores in his possession or under his control to any officer of Government so empowered, and

(*f*) require the person holding any license or acting under any license to produce the same, and to produce or account for the arms, ammunition or military stores covered by the same when called upon by an officer of Government so to do.

Cancelling and suspension of license.

18. Any license may be cancelled or suspended—

(*a*) by the officer by whom the same was granted, or by any authority to which he may be subordinate, or by any Magistrate of a District or Commissioner of Police in a presidency town, within the local limits of whose jurisdiction the holder of such license may be, when, for reasons to be recorded in writing, such officer, authority, Magistrate or Commissioner deems it necessary for the security of the public peace to cancel or suspend such license; or

(*b*) by any Judge or Magistrate before whom the holder of such license is convicted of an offence against this Act, or against the rules made under this Act; and

the Local Government may at its discretion by a notification in the local official Gazette cancel or suspend all or any licenses throughout the whole or any portion of the territories under its administration.

VI.—Penalties.

For breach of Sections 5, 6, 10, 13 to 17.

19. Whoever commits any of the following offences (namely)—

(*a*) manufactures, converts or sells, or keeps, offers or exposes for sale any arms, ammunition or military stores in contravention of the provisions of Section five;

(*b*) fails to give notice as required by the same section;

(*c*) imports or exports any arms, ammunition or military stores in contravention of the provisions of Section six;

(*d*) transports any arms, ammunition or military stores in contravention of a regulation or prohibition issued under Section ten;

(*e*) goes

(*e*) goes armed in contravention of the provisions of Section thirteen;

(*f*) has in his possession or under his control any arms, ammunition or military stores in contravention of the provisions of Section fourteen or Section fifteen;

(*g*) intentionally makes any false entry in a record or account which by a rule made under Section seventeen, Clause (*c*), he is required to keep;

(*h*) intentionally fails to exhibit anything which by a rule made under Section seventeen, Clause (*e*), he is required to exhibit; or

(*i*) fails to deposit arms, ammunition or military stores, as required by Section fourteen or Section sixteen;

shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

For secret breaches of Sections 5, 6, 10, 14 and 15.

20. Whoever does any act mentioned in Clause (*a*), (*c*), (*d*) or (*f*) of Section nineteen, in such manner as to indicate an intention that such act may not be known to any public servant as defined in the Indian Penal Code, or to any person employed upon a railway or to the servant of any public carrier,

For concealing arms, &c.

and whoever, on any search being made under Section twenty-five, conceals or attempts to conceal any arms, ammunition or military stores,

shall be punished with imprisonment for a term which may extend to seven years, or with fine, or with both.

For breach of license.

21. Whoever, in violation of a condition subject to which a license has been granted, does or omits to do any act shall, when the doing or omitting to do such act is not punishable under Section nineteen or Section twenty, be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

For knowingly purchasing arms, &c., from unlicensed person.

For delivering arms, &c., to person not authorized to possess them.

22. Whoever knowingly purchases any arms, ammunition or military stores from any person not licensed or authorized under the proviso to Section five to sell the same; or delivers any arms, ammunition or military stores into the possession of any person without previously ascertaining that such person is legally authorized to possess the same,

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Penalty for breach of rule.

23. Any person violating any rule made under this Act, and for the violation of which no penalty is provided by this Act, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

Power to confiscate.

24. When any person is convicted of an offence punishable under this Act committed by him in respect of any arms, ammunition or military stores, it shall be in the discretion of the convicting Court or Magistrate further to direct that the whole or any portion of such arms, ammunition or military stores, and any vessel, cart or baggage animal used to convey the same, and any box, package or bale in which the same may have been concealed,

concealed, together with the other contents of such box, package or bale, shall be confiscated.

VII.—Miscellaneous.

Search and seizure by Magistrate.

25. Whenever any Magistrate has reason to believe that any person residing within the local limits of his jurisdiction has in his possession any arms, ammunition or military stores for any unlawful purpose,

or that such person cannot be left in the possession of any such arms, ammunition or military stores without danger to the public peace,

such Magistrate, having first recorded the grounds of his belief, may cause a search to be made of the house or premises occupied by such person, or in which such Magistrate has reason to believe such arms, ammunition or military stores are or is to be found, and may seize and detain the same, although covered by a license, in safe custody for such time as he thinks necessary.

The search in such case shall be conducted by, or in the presence of, a Magistrate, or by or in the presence of some officer, specially empowered in this behalf by name or in virtue of his office by the Local Government.

Seizure and detention by Local Government.

26. The Local Government may at any time order or cause to be seized any arms, ammunition or military stores in the possession of any person, notwithstanding that such person is licensed to possess the same, and may detain the same for such time as it thinks necessary for the public safety.

Power to exempt.

27. The Governor-General in Council may from time to time by notification published in the *Gazette of India*—

(*a*) exempt any person by name or in virtue of his office or any class of persons or exclude any description of arms or ammunition or withdraw any part of British India, from the operation of any prohibition or direction contained in this Act; and

(*b*) cancel any such notification and again subject the persons or things or the part of British India comprised therein to the operation of such prohibition or direction.

Information to be given regarding offences.

28. Every person aware of the commission of any offence punishable under this Act, shall, in the absence of reasonable excuse, the burden of proving which shall lie upon such person, give information of the same to the nearest Police-officer or Magistrate, and

every person employed upon any railway or by any public carrier shall, in the absence of reasonable excuse, the burden of proving which shall lie upon such person, give information to the nearest Police-officer regarding any box, package or bale in transit which he may have reason to suspect contains arms, ammunition or military stores in respect of which an offence against this Act has been or is being committed.

Sanction required to certain proceedings under Section 19, Clause (*f*).

29. Where an offence punishable under Section nineteen, Clause (*f*), has been committed within three months from the date on which this Act comes into force in any province, district or place to which Section 32, Clause 2 of Act XXXI of 1860 applies at such date,

or where such an offence has been committed in any part of British India not being such a district, province or place, no proceedings shall be instituted against any person in respect of such offence without the previous sanction of the Magistrate of the district or in a presidency town of the Commissioner of Police.

Searches in the case of offences against Section 19, Clause (*f*), how conducted.

30. Where a search is to be made under the Code of Criminal Procedure or the Presidency Magistrates Act 1877 in the course of any proceedings instituted in respect of an offence punishable under Section nineteen, Clause (*f*), such search shall, notwithstanding anything contained in the said Code or Act, be made in the presence of some officer specially appointed by name or in virtue of his office by the Local Government in this behalf, and not otherwise.

Operation of other laws not barred.

31. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by this Act: Provided that no person shall be punished twice for the same offence.

Power to take census of fire-arms.

32. The Local Government may from time to time by notification in the local official Gazette direct a census to be taken of all fire-arms in any local area, and empower any person by name or in virtue of his office to take such census.

On the issue of any such notification, all persons possessing any such arms in such area shall furnish to the person so empowered such information as he may require in reference thereto, and shall produce such arms to him if he so requires.

Any person refusing or neglecting to produce any such arms when so required, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

Notice and limitation of proceedings.

33. No proceeding other than a suit shall be commenced against any person for anything done in pursuance of this Act, without having given him at least one month's previous notice in writing of the intended proceeding and of the cause thereof, nor after the expiration of three months from the accrual of such cause.

THE FIRST SCHEDULE.

Number and Year.	Title.	Extent of Repeal.
XVIII of 1841.	An Act for consolidating and amending the enactments concerning the exportation of Military Stores.	So much as has not been repealed.
XXX of 1854.	An Act to provide for the levy of Duties of Customs in the Arrakan, Pegu, Martaban and Tenasserim Provinces.	In the preamble the words "and that the exportation of munitions of war from any of these Provinces into Foreign States should be prohibited." Section 11.

Number and Year.	Title.	Extent of Repeal.
XXXI of 1860.	An Act relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases.	So much as has not been repealed.
VI of 1866.	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases), and for other purposes.	The whole.
III of 1872.	The Santhál Parganas Settlement Regulation	So much of the schedule as relates to Act XXXI of 1860 and Act VI of 1866.
IX of 1874.	The Arakan Hills District Laws Regulation, 1874 ...	So much of the schedule as relates to Act XVIII of 1841.
XV of 1874.	An Act for declaring the local extent of certain Enactments, and for other purposes.	So much of the first schedule as relates to Act XVIII of 1841.

THE SECOND SCHEDULE.

(*See Section* 8.)

	Rs.	A.
(1.) Fire-arms other than pistols, for each	50	0
(2.) Barrels for the same, whether single or double, for each	30	0
(3.) Pistols for each	15	0
(4.) Barrels for the same, whether single or double, for each	10	0
(5.) Springs used for fire-arms, for each	8	0
(6.) Gun-stocks, sights, blocks and rollers, for each	5	0
(7.) Revolver-breeches, for each cartridge which they will carry	2	8
(8.) Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a fire-arm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1	8
(9.) Machines for making or loading or closing cartridges, for each	10	0
(10.) Machines for capping cartridges, for each	2	8

Exception.—Articles falling under the 5th, 6th, 8th, 9th, or 10th head of this schedule when they appertain to a fire-arm falling under the 1st or 3rd head and are fitted into the same case with such fire-arm.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

4th April 1881, No. 914 W.

General.
Account.

Read the following papers:—

No. 22. From Lieutenant-Colonel H. L. PRENDERGAST, R.E., Superintending Engineer, First Circle, to the Chief Engineer, Public Works Department, dated Chepauk, 11th March 1881, No. 3,411.

With reference to G.O., No. 2,276 W., dated 1st October 1880, I have the honor to forward the Report of the Committee upon the superfluous stock in the Public Works Divisions.

2. The papers sent to me are returned, together with other documents that have been handed over for the Committee's consideration.

Report of the Committee appointed to investigate and report upon the Superfluous Stock in the hands of the Public Works Department, &c.

Vizagapatam Division, First Circle.—The value of articles on the stock register has already been reduced to Rs. 712, and out of this the value of asphalte is Rs. 593.

The Committee recommend that, as has been proposed by the Executive Engineer, the asphalte be charged at its book value to the Hill Jail works at Párvatipur. Upwards of 4 tons will be used there at a cost of Rs. 488, and there will remain in store a little over 1 ton to the book value of Rs. 105 to be charged to works hereafter as the supply may be used up.

2. In August last the Superintending Engineer directed the sale of articles of stock in the Ganjam District; these were small stores, metals, some wood and bamboos, painters' stores, and miscellaneous articles that had been lying by for some years and were useless, or not likely to be issued to works. The book value of the stock was Rs. 3,656-14-10, and the loss by auction sale has been Rs. 1,678-0-1. The various articles had been purchased on the stock account, not for any specific works; and the Committee recommend that the loss on the sale may be written off to Profit and Loss.

3. Cuddapah Division.—In the Bellary District stock has been ordered to be sold to the value of Rs. 2,005-12-11; there remains only one item, Rs. 153-9-8, the value of fuze which is not wanted and is unsaleable at Bellary.

The Committee recommend that this fuze be sent to the Public Works Stores at Madras to be disposed of there.

4. In the former Anantapur Division there are wooden doors and windows that have been on hand for some time to the value of Rs. 2,621-4-4. The Superintending Engineer has kept these articles to see whether the Sub-Magistrate's Cutcherry at Bookapatnam will be sanctioned in the year 1881-82. Unless the stock can be transferred to this work, there is no prospect of the articles being turned to account; and the Committee recommend that, provided there is no entry in next year's budget for the Bookapatnam Cutcherry, the stock should be sold by auction.

5. In the Kurnool District stock to the value of Rs. 1,545-7-1 has been ordered to be sold; and the Committee recommend the further sale of wood-work prepared for a cutcherry to be built at Kurnool, as there is no likelihood of the articles being utilized for a long time to come. The book charges of these articles are Rs. 1,493-0-6, and there will remain only the sum of Rs. 151-8-5 on the stock register for the Kurnool District.

In the Cuddapah District there is no stock.

6. Nellore Division.—The value of stock in hand on the 30th September last was Rs 3,567-13-6. The Executive Engineer has proposed to send to Madras some iron posts to be melted; they are called iron calingulah posts, and are valued at Rs. 807-7-3; but as calingulahs have been given up, the posts are of no use. There are graduated strips of papers meant to be pasted on levelling staves; these being obsolete, the Executive Engineer proposes to destroy them;

the book value is Rs. 6-4-9. There are two items, viz., glass tubes and steam gauges, Rs. 101-1-0, and leather belts, Rs. 45, which the Executive Engineer would transfer to another division, as there is no probability of their being used at Nellore.

The Committee recommend that these articles be sent down to the Public Works Stores at Madras for disposal excepting the useless paper scales.

The Superintending Engineer lately authorized the sale of articles entered as of the value of Rs. 2,263, but as yet those of the book value of Rs. 1,303 have been sold, leaving the sum of Rs. 960 to be cleared off. The value of stock will then become reduced to Rs. 1,648.

There are some tons of old and useless cast iron truck wheels at Nellore that have been charged to the Anicut works. Correspondence has been lately going on with a view to the Superintendent of the Workshop at Madras taking over the wheels as old iron.

7. The wood-work that has been sold in the Kurnool District was made up for a Taluk Cutcherry at Nandyál; the building has not otherwise been begun, but an estimate will shortly be submitted for sanction. The Committee recommend that the loss by sale of the materials that were made up ten years ago be charged to this future estimate.

The materials for barracks at Bellary were ordered to be prepared on the stock account in G.Os., Nos. 2,261 and 2,274, of the 24th and 25th September 1872; but further barrack accommodation has not been required, and is not likely to be called for, and no estimate has been made.

The other wood-work at Anantapur and Kurnool was made up in anticipation of cutcherries being built, but the buildings have not been commenced, and there are no estimates framed for them.

The Committee therefore are of opinion that the loss by sale of these building materials and of the two useless items in the Nellore Division must be written off to Profit and Loss.

8. UPPER GODAVARI.—The Superintendent of Works sent with his letter, No. 2,120, of the 20th September 1880, three lists of articles of all kinds lying at Dumagudiem. Mr. Walch proposed to keep there a certain quantity of machinery and stores; to sell a portion on the spot; and to remove the rest to Dowlaishweram. Mr. Walch proposes—

(1.) To sell at Dumagudiem, or to keep for transfer to any Public Works Division that may make application, the machinery not required for the works at Dumagudiem; and to advertise the machinery for sale there, as it would not pay to send the machinery to Calcutta or elsewhere by sea.

(2.) To keep at Dumagudiem the survey and mathematical instruments that are wanted there; to send a few to Dowlaishweram and the rest to the Public Works Stores at Madras.

(3.) To sell at Dumagudiem two wooden flats that are in bad order; to keep the boats and punts that are wanted on the works; and to transfer one jolly boat to Dowlaishweram.

(4.) To keep at Dumagudiem one cart gun carriage; to sell the others; and to sell or transfer 200 tramway wheels.

(5.) To sell a portion of the timber at Dumagudiem; to keep there for use a small supply; and to remove the rest to the Dowlaishweram Workshop on the terms laid down in G.O., No. 3,153 W., of the 5th August 1878.

(6.) To sell nearly all the metals at Dumagudiem, keeping a reserve there, and sending a small supply to Dowlaishweram.

(7.) To keep a portion of the small stores and miscellaneous articles at Dumagudiem, and to sell the remainder there.

The Committee have referred to Mr. Walch for some further details of his intended distribution of the stores, and some slight modifications have been made. The result is shown in the enclosed abstract statement, which gives the number of items, with their value, to be kept and sold, in separate columns for Dumagudiem and Dowlaishweram.

The Committee recommend that the Government property be disposed of as shown in this abstract, whereby articles of the book value of Rs. 52,713 will be sold as surplus or not in good condition; articles valued at Rs. 18,408 will be kept; those to the value of Rs. 12,747 at Dumagudiem and of Rs. 5,661 transferred to Dowlaishweram. Of the stock, &c., kept in hand, there is machinery valued at Rs. 6,960 and timber valued at Rs. 5,790, so that the value of tools, floating stock, and other stores to be retained at Dumagudiem will be brought down to Rs. 4,405.

The Committee are of opinion that the loss of sale of machinery, floating stock, rolling stock, and London stores should be charged to Works; and that the Superintendent of Works should specify the estimates to which the charges of loss shall be debited after ascertaining, as far as possible, for which specific works the different articles were purchased. The loss on the other stores cannot be much; the small stores, timber, and miscellaneous articles were obtained for general purposes; and the Committee recommend that the loss by sale be written off to "Profit and Loss."

UPPER GODAVARI.

ABSTRACT of Lists of Articles at Dumagudiem and of the proposed distribution of them.

Description of Articles.	To be kept at Dumagudiem.		To be sold at Dumagudiem.		To be taken to Dowlaishweram: To be sold.		To be taken to Dowlaishweram: To be kept.		Remarks.
	Item Number.	Value. RS. A. P.	Item Number.	Value. RS. A. P.	Item Number.	Value. RS. A. P.	Item Number.	Value. RS. A. P.	
List No. 1.									
Small Stores	17	539 7 8	28	3,767 13 3	6	174 9 1	...	...	
Building Materials	1	160 3 11	...	...	...	...	...	...	
Timber	...	1,930 0 9	...	11,218 0 0	...	...	...	3,860 0 0	
Metals	...	500 0 0	* 11	10,758 12 2	2	4,344 1 4	3	1,109 8 8	* The value of the 11 items is Rs. 11,258. The Superintendent of Works desires to retain metal to the value of Rs. 500 out of the above.
Miscellaneous	7	79 5 11	11	101 4 0	...	...	...	...	
List No. 2.									
Survey and Mathematical Instruments.	16	251 0 0	...	...	...	...	3	33 0 0	Fifteen other items are proposed to be sent to Madras, their value being Rs. 295.
Machinery	19	6,451 0 0	17	3,642 0 0	1	350 0 0	5	509 0 0	
Floating Stock	6	715 0 0	2	100 0 0	...	...	1	100 0 0	
Rolling Stock	1	400 0 0	4	1,416 0 0	...	...	...	...	
Tools	66	1,292 5 0	61	3,169 1 9	...	...	...	...	
Furniture	16	408 8 0	1	40 0 0	21	~~602 0 0~~ × 692-0-0	...	...	
London Stores	...	...	2	11,910 0 0	...	...	...	...	
List No. 3.									
Machinery	...	...	2	60 0 0	...	...	1	50 0 0	
Tools	3	14 0 0	5	54 0 0	4	53 0 0	...	...	
Rolling Stock	...	...	2	184 0 0	...	...	...	...	
Small Stores	...	...	10	471 0 0	...	...	...	...	
Furniture and Fittings ...	2	6 0 0	3	203 0 0	1	5 0 0	...	...	
Total ...	...	12,746 15 3	...	47,094 15 2	...	5,618 10 5	...	5,561 8 8	

	RS.	RS.	RS.
To be sold	...	52,713	...
To be kept	18,408	...	71,121
Value of instruments to be sent to Madras ...			295
Total ...			71,416

× vide G.O. No. 1350 W. of 30 May/81 (C. No. 3163 of 81)

9. GODAVARI—IRRIGATION—FLOATING PLANT.—The Committee have examined the statement of floating plant to be maintained in the year 1881-82 as printed in G.O., No. 550 I., dated 26th August 1880.

"*Thistle.*"—The machinery of this steamer is entered as old and worn; but the Superintendent of Works states that the machinery is repairable, and the boat useful; he recommends that she should not be sold.

"*Little Nell.*" "*Fawn.*"—These two steamers are to be advertised for sale by the Superintendent of Works.

No. 12 Iron Trap Punt is entered as sunk in a main canal. Enquiries having been made why an annual maintenance is proposed, and the duty shown to be that of conveying silt, it is explained that attempts will be made to raise the punt when the canal is closed with a view to her being brought into use again.

No. 97 Iron Flat is stated to be too unwieldy for general use; but it is explained that the flat is useful on particular occasions, and the Superintendent of Works thinks she ought to be kept.

Range Boat No. 5 has already been sold, and Range Boats Nos. 9 and 10 are to be sold shortly.

The rest of the floating plant is said not to be in excess of requirements or in unserviceable condition.

A list of the floating plant in the Godávari District is sent up annually to the Chief Engineer for Irrigation, in order that provision may be made in the budget; and the Committee have no further remarks to make on this head.

The cost of the *Fawn* has been charged to the Capital Account, Productive Public Works, of the Godávari Delta; the sale proceeds are therefore to be credited to receipts on that Capital Account.

The cost of the *Little Nell* has been charged to general plant of the Godávari Eastern Delta, and the sale proceeds are to be credited to the Revenue Account, Tools and Plant, Productive Public Works, Godávari Delta.

10. STEAMER "PRINCE."—The Steamer *Prince* was ordered to be sold by the Marine Department in G.O., Public Works Department, No. 587, of the 22nd February 1877. A sale has not been effected, and in G.O., Judicial Department, No. 1,396, of the 8th August 1879, a telegram is recorded directing the Collector of Cocanada to have the *Prince* taken over the anicut for use at Rajahmundry. On a question raised by the Accountant-General as to the incidence of charges connected with the *Prince*, it was laid down in G.O., Judicial Department, No. 2,742, of the 24th October 1879, that "the *Prince* is maintained from Port Funds," but all special additional charges, *i.e.*, not ordinary charges, are to be debited to the department on whose account they are incurred.

On the 2nd September 1880 the Master Attendant wrote to the Chief Secretary that the Marine Department has no need of the *Prince*; that the vessel has not been taken over for the use of the Marine Department; and that she is employed under the orders of the Public Works Department. The Superintendent of Works, Godávari, states in his letter, No. 1,997, of the 20th October 1880, that the *Prince* was handed over to the Master Attendant at Cocanada on the 21st December 1876, and that she was by the Marine Department placed at the disposal of the Military Department in 1879, the Public Works Department having nothing to do with her beyond carrying out some repairs and supplying some fuel at the request of the Military authorities.

The Committee believe that the *Prince* is no longer required at Rajahmundry by the Military Department; and as she was condemned nearly four years ago, the Committee recommend that she be sold at an early opportunity. Again, as the vessel was ordered to be sold by the Marine Department in February 1877, and her maintenance was made chargeable to Port Funds, the Committee are of opinion that the present charge and arrangements for sale should be in the hands of the Marine Department.

The *Prince* was originally charged to general plant, and the sale proceeds will be credited to the Revenue Account, Tools and Plant, Productive Public Works, Godávari Delta.

11. DOWLAISHWERAM WORKSHOP.—The Executive Engineer in charge of the Workshop considers that there is no stock in excess of requirements. The value of the stores in hand on the 31st October 1880 was—

	Rs.	A.	P.
Stores	43,450	3	8
Timber	21,311	11	9
Manufactured Articles	4,742	5	3
Total ...	69,504	0	0

The average value of issues during the last three years has been—

	Rs.
Stores	28,498
Timber	18,260
Manufactured Articles	11,527
Total ...	58,285

The Superintendent of Works also states that there is no unnecessary stock in hand. But the above figures show that while the manufactured articles have been brought down to less than a half year's issues, there are still stores to last for 18 months and timber for 14 months.

The Committee are of opinion that endeavours should be made to keep the value of stores in hand within Rs. 30,000.

12. GODAVARI WESTERN DIVISION.—The stock return shows only some building materials the value of which is less than Rs. 1,000.

13. GODAVARI EASTERN DIVISION.—The stock in hand on the 30th September 1880 consisted of—

	Rs.	A.	P.
Materials at Dowlaishweram valued at	10,971	9	7
Stores at Dumagudiem	38,529	5	1
Stores kept at the Sappers' Cantonment	13,563	14	7
Total ...	63,064	13	3

The total amount standing in the Examiner's books to the debit of the division is Rs. 94,565-11-7, and the Executive Engineer explains that the difference of Rs. 31,500-14-4 is the amount of stock manufacture and carriage which has not been included in the stock register. The stores at Dumagudiem have been dealt with under the head of Upper Godávari, and deducting their value from the total debit, there remains the sum of Rs. 56,036-6-6 as the book value of the stock in hand. The stores in the Sappers' Cantonment consist chiefly of metals valued at upwards of Rs. 11,000, while the value of small stores is Rs. 2,185. The Committee consider that, whereas there are large stores in the Workshop close by, these items are not necessary, and that the manufactured articles of the value of Rs. 31,500 are much beyond the requirements. The issues in the past year have been to the value of Rs. 34,618, and while there appears to be the need of keeping in hand a considerable supply of stone and other materials at Dowlaishweram, the Committee think that the value of stock in hand ought to be brought down to Rs. 20,000. The large balance under the head of Manufactured Articles may be reduced by suspending further manufacture until the reserve limit is attained.

14. KISTNA WESTERN DIVISION.—There is no stock.

KISTNA EASTERN DIVISION.—The stores of the Kistna Workshop have recently been amalgamated with those of the Eastern Division. The Executive Engineer reports that the stock in hand on the 30th September 1880 was of the value of ... Rs. 58,695 0 0
And the value of manufactured articles is given as ... „ 19,940 0 0
Total ... Rs. 78,635 0 0

The Superintendent of Works has stated that he thinks there should be a maximum reserve of about Rs. 48,000 arrived at thus:—

	Rs.
Small Stores	1,000
Building Materials	5,000
Timber	20,000
Metals	9,500
Miscellaneous	4,500
Manufacture in Workshop and Quarries and Kilns	8,000
Total ...	48,000

The average value of issues during two years is given by the Superintendent of Works as Rs. 5,046 per month, while the value of the balance of stock on the 1st October 1880 was Rs. 58,695, or nearly twelve months' supply. But while the stock balance in hand of some items is moderate, in others it is very high; thus there is a supply of small stores for eighteen months—

Timber	21·6
Metal	28·4
Painters' Stores	21·2

The Superintendent of Works proposes to retain stock articles to the value of Rs. 43,468, to be used up within the next eighteen months, and to dispose of articles to the value of Rs. 15,227. The Executive Engineer's list, dated the 24th December 1880, shows the proposed method of dealing with stock, viz., some items to be sold locally at Bezváda and other items to be sent either to Dowlaishweram or to Madras.

As there are already more stores than are wanted at Dowlaishweram, the Committee are of opinion that the superfluous stock at Bezváda should be sent to Madras to the Public Works Stores for disposal. The enclosed list shows that the book value of these stores is Rs. 13,488-10-7.

The same list shows various articles which may be sold at Bezváda, their book value being Rs. 1,738-14-10. These stores have all been purchased on the General Stock Account, and thus the loss by sale will have to be charged to Profit and Loss.

15. The Executive Engineer has furnished another list, enclosed, dated the 7th January 1881, of machinery and tools and plant that are not required in the division. The list contains twelve items that may be sold on the spot; twenty-two items that cannot be disposed of locally; and two items of wagons, of which a part can be kept and the rest should be sent away.

The Superintendent of Works recommends that the old cast iron articles should be sent to Dowlaishweram for the foundry. There are old machines, blocks, log wheels, &c., which will not be used where they are, and are not likely to be sold there.

A good deal in the way of superfluous machinery and plant is proposed to be offered for sale in the Godávari District; and the Committee think that it will be preferable to send the stores by canal to Madras, to be disposed of by the General Superintendent of Public Works Stores.

The items in this list have already been charged to Works, and the sale proceeds will be credited to the sources from which payment was originally made; if from Revenue, credit will be given to Tools and Plant; and if from Capital, to Receipts on Capital Account.

16. On the subject of the stock reserve the Superintendent of Works writes that, though the amount set down by him for timber is high, viz., Rs. 20,000, his reasons are that, as a rule, there are no local markets; that when required a year's supply would have to be bought at Cocanada or Coringa, and it might happen that the annual supply could not be got round before the closing of the canals in March. A good stock of large timber is required for heavy works, such as lock gates, and inconvenience will occur if the stock is kept too low.

Upon this explanation the Committee are of opinion that a liberal margin may be necessary in calculating the limit of the general reserve stock; but they still think that this should not be set down at a higher figure than Rs. 20,000.

LIST of Surplus Stock not required in the Kistna Eastern Delta.

To be sent to Public Works Stores.

			Book Value. RS.	A.	P.
Plumbago	lb.	979	195	14	6
Angle iron of sizes	,,	33,962	3,450	0	0
Crane bearings, cast iron	,,	797			
Flat bar iron	,,	21,613	1,447	0	5
Sheet iron	lb.	64,129	6,901	12	6
Crucibles, large	No.	100	70	11	3
Stoney's valve	,,	1	1,423	3	11
			13,488	10	7

To be sold at Bezváda.

Yapee wood	c.ft.	360	155	7	2
Railway old iron	...	...	189	0	1
Lead sheets	lb.	1,484	330	1	4
Sundry iron	,,	1,763	52	5	4
Copper, old	,,	60	22	3	4
Gun metal	,,	162	70	14	0
Three items of paint	,,	515	91	4	11
Oxide of lead and yellow clay	...	...	27	14	6
Wooden gates	...	...	4	13	10
Leather, Madras and Europe	lb.	350	404	7	3
Camp stools and canvas, do.	No.	18	25	13	2
Small board	...	...	0	7	9

Spurs	No.	2	4	10	7
Iron cot	,,	1	18	15	4
Copper plate	,,	1	13	7	1
Water tubs on wheels	,,	5	7	8	0
Venetian windows	,,	14	241	0	0
Bandy wheel	,,	1	23	0	0
Semi-circular windows	,,	3	36	0	0
Wooden leg	,,	1	6	3	6
Salvages	,,	17	11	6	4
Telegraph wire	,,	36	1	15	4
			1,738	14	10

LIST of Machinery and Tools and Plant no longer required in the Kistna Eastern Division.

Class.	Item No.	Names of Articles.	Balance.	Remarks.
Machinery.	42	Machine, stone-breaking	3	Cannot be sold or disposed of locally.
	50	Pump, portable, double	1	Do. do.
	...	Machine, brick-making, with pug mill.	1	Do. do.
	...	Machine, hulling, with under-shot water wheel and pieces.	1	Do. do.
	...	Air engine	1	This is believed to be an air engine, but it is not known why or when it came here, and it cannot be disposed of here.
Tools and Plant.	...	Axle with one wheel	1	Might be auctioned here.
	...	Do. with Calcutta wheels	109	These are flanged wheels for trucks.
	...	Do. Dowlaishweram with wheels	1	Do. do.
	...	Do. do. wheels	107	Do. do.
	...	Barrow wheels	12	Might be auctioned here.
	...	Bed keys	2	For screwing up wooden beds.
	...	Barrels, iron, empty	34	These are really old paint kegs, and should not appear in the tools return. They might be disposed of here or kept for sending out tar, &c.
	...	Bill crank for old wooden pump	1	Might be sold here.
	...	Brick moulds, brass, solid	5	Do.
	...	Do. do. bind	19	Do.
	...	Blocks, iron, quadruple, 12 inch	2	Could not be disposed of here.
	...	Do. do. 10 ,,	2	Do. do.
	...	Do. do. 9 ,,	2	Do. do.
	...	Cranks	2	Might be sold at Bezváda. Of old hand paddle boat.
	...	Calcutta wagon wheels	4	Cannot be disposed of here.
	...	Cog wheels of sorts	31	Do. do.
	...	Dog wheels	16	Cannot be disposed of here. Wrongly named; are really Pawl wheels
	...	Dog iron	23	
	...	Dressed Pegu teakwood logs	1	Might be sold here.
	...	Pinions for crane	32	Do.
	...	Pullies, crane	7	Do.
	...	Paddle wheel crank	1	Do.
	...	Wagons, complete	12	Five to be kept.
	...	Do. wheel, pairs	40	Cannot be disposed of here.
	...	Do. side tip, with fittings	16	Four to be kept.
	...	Wheels, large, for Dowlaishweram crane.	8	Do.
	...	Do. for crane	8	Do.
	...	Do. iron wagons, pairs	8	Do.
	...	Do. large, Calcutta, axle	1	Do.
	...	Wooden wheel, old	1	Do.
	...	Old boiler (not in lists)	1	Might be sold here being useless.

BEZVADA,
7th January 1881.

(Signed) J. D. GRANT,
Executive Engineer, Eastern Division.

17. COIMBATORE DIVISION.—The stock balance at the close of September 1880 was only Rs. 779-11-9, of which the Executive Engineer proposes to retain all except two items valued at Rs. 32-4-0. He reports all can be used; the Committee therefore propose to accept his proposals, and recommend that the small unserviceable balance should be met by increase of rates on the remaining items.

18. PRESIDENCY DIVISION.—The stock balance in this division on the 30th September 1880 amounted to Rs. 2,063, of which the Superintendent of Works proposes to sell about 900 rupees worth, consisting chiefly of made-up doors and windows. It is clearly impossible to adjust this loss by increase of rates on the remaining articles of stock. The doors and windows were obtained for works the accounts of which are not yet closed; the Committee therefore recommend that the loss incurred by the sale should be debited to those works, the excess over estimate being covered by supplemental sanction, if necessary.

There is an item of 446 granite stones at Madras valued at Rs. 213-11-4. These stones have been on hand for some time; they are of no real value, but were brought away from old native buildings. The Superintendent of the Government Museum would be glad to take them over free of cost, and he would make use of the stones as posts about the Museum grounds.

The Committee recommend that the Superintendent of Works may be authorised to hand over the stones to the Superintendent of the Museum.

19. CHINGLEPUT DIVISION.—The stock balance on the 30th September 1880 was Rs. 4,332, of which Rs. 1,414-7-9 stand against an equilibrium valve which is stated to be in position at the Red Hills.

In regard to the rest, the Executive Engineer proposes to sell iron valued at Rs. 41-8-0 and worth, according to his estimate, only Rs. 10. Some granite stone, the book value of which is Rs. 1,614, the Executive Engineer considers not really worth more than Rs. 325. There is also gunpowder valued at Rs. 241, which it is stated is not required in the division.

The Committee recommend the following adjustments:—

(1.) The equilibrium valve should be charged to the work to which it was issued and on which it stands.

(2.) The loss incurred by the sale of the iron and granite stones to be debited to Profit and Loss, as the accounts of the works for which they were obtained have long since been closed.

(3.) The powder should be transferred to the Ordnance Department for deposit and issue when wanted by other parties.

20. MADRAS HARBOUR WORKS.—The stock balance on the 30th September 1880 stood at Rs. 1,88,048-3-5. The statement submitted contains proposals regarding items the book value of which is only Rs. 16,130. No returns have been received from the Superintendent for two years, showing what stock and tools and plant he actually has on hand; and until these are furnished the question cannot be dealt with. The Committee are consequently unable to make any recommendations. The subject is of the less importance, as the Madras Harbour Works will cease to exist as a division in another year, and all accounts connected with them will be finally closed.

21. NORTH ARCOT.—In this division there is practically no stock, the only article, valued Rs. 64-14-0, on hand being a rope. An early opportunity should be taken to charge this off to the work on which it may be required, and if such is not likely to occur, it should be sent to the Public Works Stores for disposal.

22. PRESIDENCY STORES.—The balance on hand on the 30th September 1880 was valued at Rs. 4,04,236-10-6. The Superintendent has submitted a list of the stores in stock divided into four classes:—

A. Articles not likely to be used within 18 months.
B. Articles which he considers should be kept in stock.
C. Articles the outright sale of which is recommended.
D. Stores received from district officers which can be repaired and kept for issue when indented for.

In regard to Class A, the Superintendent estimates that the sale of these articles by auction, or by tender, would probably involve a loss of about Rs. 98,000. Judging by past demands from the Railway Companies and the public generally for similar stores, he considers that if the extra percentages as per margin at present charged to other than public departments were removed, and the stores for sale extensively advertised, purchasers would be found. As the outright sale of these stores will undoubtedly involve heavy loss, and they are of exceptionally good quality, the Committee are of opinion that, before the outright sale is ordered, the proposals of the Superintendent should be tried for some time,

Instruments 15 per cent.
Machinery 17 ,,
Tools and plant 20 per cent.
Stock 22 per cent.

not only for the stores enumerated in Class A, but for all those in stock, giving the Superintendent the additional discretion of reducing the book-rate in cases in which he may consider it necessary to ensure a sale, the loss being debited to "Profit and Loss."

23. The articles in Class C reported as quite unserviceable, and kept on the books without value, the Committee recommend should be sold by auction at an early date. The Committee also recommend that the Superintendent be ordered to submit a full report of the result of the experiment before the close of the official year 1881-82. It is further recommended that no further stores of any description should be purchased or indented for without estimates for the same being submitted and sanctioned under the rules applicable to Original Works.

24. CONSULTING ARCHITECT DIVISION.—On the 30th September 1880 the balance at debit of stock was Rs. 46,465-2-1, of which Rs. 42,743-7-11 is charged on account of manufacture and carriage. The difference between these two figures (Rs. 3,721-10-2) represents value of articles on hand, which the Consulting Architect states will be required for works in progress. The large sum of Rs. 42,743, however, is thus accounted for by the Consulting Architect:—

	RS.
Value of patent pottery kiln	26,454
Do. of sheds	5,388
Do. of land	3,589
Stock actually on ground	4,271
Do. issued but not charged	3,041
Total ...	42,743

It is reported that the actual debit to the kiln will be reduced at the end of the year to Rs. 24,000, but that the whole sum on account of the brickfield remaining unadjusted will come up to Rs. 33,000. The kiln was constructed in the year 1873, and had the proper procedure of charging a fair percentage to all outturn and crediting it to the brickfield been followed, this large sum would not have remained to be adjusted at this late period.

Mr. Chisholm states that with General Walker's concurrence in 1875 a sum of Rs. 20,000 was entered in the estimates for the Post Office and Telegraph Office as a fair sum to charge off in return for the benefit those buildings would derive from the kiln. From the accounts it appears that nothing has yet been charged.

Under these circumstances, the Committee consider that, as it would not repay the labor that would be necessary to go back upon the accounts of past years to enable the Consulting Architect to charge off the correct percentage rate to all the issues, it may, as a special case, be considered permissible to charge off the lump sum of Rs. 20,000 as originally proposed, the Consulting Architect being given to understand that he will be held personally responsible that he does not again allow such an accumulation of debits to arise without making the necessary adjustments month by month to the credit of his manufacture account.

25. WEST COAST.—The stock balance of the division on the 30th September 1880 was Rs. 13,656, of which Rs. 1,466 is for "manufacture and carriage." The Executive Engineer proposes to sell the lime kilns with sheds at Wellington and Ootacamund, and also stock to the value of about Rs. 2,300. The remainder to be retained, as being likely to be required for works within the next 18 months.

The kilns should before now have been written off the books by debit to the works for which they were originally constructed. The accounts of these have long since been closed, and as the Executive Engineer reports that the kilns are practically useless, the Committee recommend that if a purchaser can be found, they may be sold and the loss debited to Profit and Loss. In any case the kilns should be written off the stock accounts.

On the stock he proposes to sell the Executive Engineer estimates the loss will be about Rs. 1,050, which he proposes to distribute as follows:—

	RS.
I. By debit to Works	112
II. By debit to Works and Profit and Loss	362
III. By debit to Profit and Loss	582

As the articles enumerated under Classes I and II will be required for works, the Committee are of opinion that the whole value should be charged off to these works, provision being made in the estimates for the exceptionally high charges by entering slightly increased rates.

As it appears that the articles in Class III will not probably be required for works, the Committee recommend that they may be disposed of as the Executive Engineer proposes and the loss debited to Profit and Loss.

The articles as per margin the Executive Engineer considers may be useful to the Local Fund Boards; they should therefore be offered to them, the Executive Engineer being left discretionary power to accept a lower sum than the book value, should he consider it for the interest of Government.

	Book Value. Rs. A. P.
211½ Patent Fuze Coils	.. 105 12 0
243 Do.	.. 128 10 0
7 Iron Plates	.. 88 8 11

26. The stock expenditure during the period from October 1879 to 30th September 1880 is shown to be Rs. 5,544, chiefly under "Building Materials" and "Miscellaneous."

Most of the articles under these heads can be obtained when necessary for works after they are sanctioned; the Committee therefore are of opinion that the limit for reserve stock should not be fixed at a higher sum than Rs. 2,000, as that limit should amply suffice to admit of any stock being kept which it is known cannot be obtained within a reasonable time, and which it is considered should be retained as being likely to be required for emergencies.

Every endeavour should be made to reduce the stock balance to this limit, and lower if possible.

27. PRESIDENCY PUBLIC WORKS WORKSHOPS.—The Superintendent submits a list of stock belonging to the Workshops, the total book value of which is Rs. 1,43,513. He proposes the transfer to the Public Works Stores of articles to the value of Rs. 1,00,851-6-4, with a view to their sale eventually, and to the immediate relief to the Workshops of the interest charges. Rs. 33,540 worth of stock he proposes to retain, and other articles valued at Rs. 9,121-0-1 he suggests should be sold by auction. Of the articles proposed for transfer to the Stores the Committee are of opinion that those as per margin should be sold and not retained, as being likely to realize more now than if kept for an indefinite period. The principle involved in the transfer of manufactured goods and other stores from the Workshops to the Public Works Stores should not, the Committee are of opinion, be as a rule permitted, inasmuch as it would tend to encourge over-manufacture of articles not immediately required in seasons when the shops are short of work, so as to keep them going and possibly make them appear to be profitable when the reverse is the case. As the object of the present proposals is, once for all, to endeavour to place the Workshops on a satisfactory footing by relieving them of all charges not properly belonging to them, the Committee recommend that the transfer of the remaining articles, valued at Rs. 96,734, to the Public Works Stores may, as a very special case, be sanctioned, the same steps being taken for their early disposal as have been recommended for the other Public Works Stores.

	Rs. A. P.
94 Wheel barrows valued at	.. 1,598 0 0
11 Wall brackets	.. 104 8 0
1 Tent	.. 185 0 0
3 Trestle cots	.. 90 0 0
5 Copying presses	.. 236 4 0
7 Iron camp cots	.. 132 3 9
Vulcanized Indian Rubber	.. 1,881 0 9
Total ..	4,127 0 6

28. The articles proposed by the Superintendent to be retained, as being likely to be used within the next 18 months, consists chiefly of metals, fuel, tools, &c.; these retention may therefore be sanctioned, as may also, in the opinion of the Committee, the proposals in regard to the auction of stock valued at Rs. 9,121. No purchases of fresh stock should, however, be allowed, and materials required should be obtained on indent from the stores for specified jobs.

29. The Superintendent represents that the value at which the machinery stands on the books is considerably in excess of the real value, and gives a comparative statement showing the book value and that at which he estimates the present value of each machine, the totals being as per margin. The difference, Rs. 19,546, he wishes to be written off to Profit and Loss account.

	Rs.
Total book value	.. 86,759
Superintendent's estimate	.. 67,213
Difference	.. 19,546

G.O., No. 668, dated 7th March 1871.

Depreciation of machinery has been, since the year 1870-71, charged off at 2 per cent. under the marginally-noted orders.

It appears to the Committee that this is too small a percentage to deduct, as it is improbable that the machines will be effectively used for the number of years represented by that small depreciation percentage. It is natural that those responsible for the Workshops should desire low depreciation charges, as thereby fewer calls are made upon the gross receipts before the net profit is brought out, and hence the revenue is made to appear as great as possible; but it appears an unsafe procedure to admit, for the real facts will eventually force attention and compel a large write off at some future date.

This has been in a measure proved by the past history of the Workshops, and it would appear that 5 per cent. would be a more reasonable percentage charge to fix for depreciation charges, including cost of repairs on account of machinery. Prior to the year 1870-71 the charge for depreciation was written off at 10 per cent. The accounts show that since 1872-73, besides the depreciation charges, heavy and increasing amounts have been spent for repairs, and these have

been debited to "General Charges," and do not appear against "Machinery." The table given below shows, year by year for the last ten years, the amounts which have been written off on account of depreciation and the charges for repairs to machinery. The amount of depreciation charges as they would have been at 5 per cent. and the value of work outturned by the Workshops are also entered for comparison. It further appears that the Workshops machinery was re-valued by Mr. Grainger in the year 1877-78, and the difference, viz., Rs. 26,574, between the then book value and the estimated value was written off. Reviewing the above facts, the results appear briefly to be as follows:—

	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	Total.
Depreciation charge written off.	10 per cent. 6,011	10 per cent. 5,832	10 per cent. 5,269	2 per cent. 997	979	1,573	1,542	1,536	1,505	1,475	1,501	1,577	1,800	31,597
Repairing charges.	..	..	..	..	..	750	..	2,203	600	695	2,577	12,101	5,863	*24,789
Total, Depreciation and Repairing.	..	..	..	..	..	..	..	..	..	..	..	..	..	56,386
Depreciation as it would have been at 5 per cent.	3,005	2,716	2,635	2,492	2,447	3,933	3,854	3,845	3,763	3,688	3,752	3,943	4,500	44,573
Excess over 5 per cent.	..	..	..	..	..	..	..	..	..	..	..	..	..	11,813
Value of work outturned in Workshop.	..	..	..	94,815	1,11,195	1,35,650	1,80,585	2,08,645	2,32,326	4,44,308	6,73,476	2,58,200	2,16,876	..

* Does not include Item No. 2 of Profit and Loss account, materials on account of repairs to tools, machinery, shops and petty working charges.

	Rs.
Original cost of machinery	60,115
Additions since made	92,186
Add repairs to do.	24,789
(Debited to general charges instead of to Tools and Plant, see Table G.)	
Total cost of machinery ...	1,77,090
Depreciation charges written off	31,597
Amount written off on Mr. Grainger's report	26,574
Value sold	524
	58,695
Balance	1,18,395

Had the 5 per cent. depreciation charge ruled during the whole time, the deductions would have been as follows:—

	Rs.
Depreciation charges written off	44,573
Write off on Mr. Grainger's report 26,574	
Less 5,659	
	20,915
Value sold	524
	66,012

and the balance value of the machinery would have been Rs. 1,11,078 instead of Rs. 1,18,395; the Committee would therefore recommend the write off against Government of the difference, viz., Rs. 7,317, instead of Rs. 19,546 as suggested by the Superintendent of Workshops.

30. The Superintendent further proposes a reduction of the debit to Capital on account of "Block" by revaluation of the buildings, or by a larger share of the charge thereof being transferred to stores.

The workshops utilize the greater part of the buildings, hence the transfer to stores of a large proportion of the charge for them appears to the Committee inadmissible; and in regard to the revaluation it has to be borne in mind that the original arrangements were made, estimated for and carried out by Mr. Grainger, and that additions have since been made which should not have been the case if the premises were already too extensive; any relief therefore under this head cannot, the Committee think, be justly recommended.

31. In order to make the workshops pay it appears that more than a relief from charges on account of interest and depreciation is necessary, and is to be attained only by the most careful scrutiny of all the arrangements and check over unnecessary expenditure, more especially in connection with the general expenses consisting of general departmental supervision, office establishment, labor and material on general account, and repairs to machinery. The charges for general departmental supervision are as follow:—

1.—Moiety of pay and allowances of the General Superintendent.

2. Full pay and allowances of the Sub-Engineer.

The total of both amounting to Rs. 710 per mensem.

3. The additional establishment detailed below, of which particulars are given for the last ten years.

Statement showing the state of Departmental Supervision for ten years.

—	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	Remarks.
1 Smith Maistry.	40	40	40	40	40	40	50	50	35	45	
1 Do. ..	..	..	..	..	..	..	..	..	35	35	Superfluous.
1 Carpenters' Foreman.	..	..	..	..	..	..	..	..	35	35	Superfluous.
1 Do. Maistry.	Day 1	A. 12	A. 12	Rs. 1	Month 30	30	35	35	35	35	
1 Turner Maistry.	30	30	30	30	35	35	40	40	40	40	
1 Do. do.	..	..	..	..	..	..	..	..	30	30	Superfluous
1 Filer Maistry	..	..	..	..	..	..	..	..	35	30	Superfluous
1 Do. ..	..	..	..	..	..	30	35	35	30	30	
Total, work turned out.	111,195	135,650	180,585	208,645	232,326	444,308	573,476	258,201	216,876		

From this table it will be seen that there has been a most marked increase in the cost of this portion of the establishment, especially during the last two years, which a comparison with the work outturned does not appear to justify. The numbers and rates of pay of some of the men employed during this latter period are greater than in the years 1876-77 and 1877-78, in which the outturn of work was more than double, and which, moreover, were famine years.

The additional men noted in the remark column of the table appear to the Committee superfluous; under "Office Establishment," besides the regularly sanctioned establishment, there is a contingent establishment of clerks, conocopilays, attenders, and boys appointed by the Superintendent. The particulars of this contingent establishment are given below for the last ten years, and it will be seen that here also there has been an increase in the numbers and rates of pay of this establishment during the last two years. The Committee consider that no establishment should be entertained except under the Public Works ordinary rules, and men otherwise engaged for special jobs should be debited to those jobs as work establishment and not to general charges. Looking at the figures given, nearly as much work was turned out in the year 1873-74 when there was no such contingent establishment; its continuance therefore appears to the Committee to be unnecessary.

Contingent Establishment.

—	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	Remarks.
					Day.				Rs. A. P.	Rs. A. P.	
Smith's Conocopilay.	..	..	..	..	0 5 0	0 7 0	0 10 0	0 10 0	15 0 0	15 0 0	
Filer and Turner do.	..	..	..	..	..	0 5 0	0 7 0	0 7 0	15 0 0	Day. 0 6 0	
Foundry do. ..	..	..	..	..	..	0 5 0	0 8 0	0 10 0	15 0 0	15 0 0	
							Rs.				
Carpenter do. ..	..	..	..	..	0 7 0	0 8 0	20 0 0	20 0 0	20 0 0	20 0 0	Unnecessary, the work being let on contract.
One Clerk ..	..	..	..	..	..	..	15 0 0	15 0 0	25 0 0	25 0 0	
Do. ..	..	..	..	..	..	..	25 0 0	25 0 0	25 0 0	25 0 0	
Do. ..	..	..	..	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	17 8 0	17 8 0	
Do. ..	..	..	..	15 0 0	15 0 0	15 0 0	15 0 0	17 8 0	17 8 0	17 8 0	
Moochee ..	..	..	..	..	..	..	0 6 6	0 6 6	0 6 6	0 6 0	
Attenders, three, at 6 and 8 As.	..	..	..	..	..	..	3 0 0	3 0 0	3 0 0	3 0 0	Besides these there are also coolies attending to office work.
Boys, four, at 3 As.	..	..	..	..	..	..	..	..	4 0 0	4 0 0	

32. In addition to the above there are charges for labor and materials for general purposes, over which the Superintendent alone can exercise an efficient check; but the Committee consider that it should be distinctly understood that there should be no such charges to this head of items which can properly be charged to the jobs in hand. After jobs have been completed and debited with the charges for labor and materials, and a "percentage for general charges," there is an additional charge for "extra profit." This does not appear to the Committee a correct or politic charge, the object being to make the workshops pay, the charges should not be more than is necessary to attain this object. If the general percentage charge is insufficient, it should be increased instead of an entirely fresh charge being made under the name of "extra profit."

33. The balance at debit of raw materials and manufactured goods is charged with interest; it should therefore be kept as low as possible, and this the Committee consider can be attained by the workshops only manufacturing upon definite orders, and obtaining materials from the Public Works Stores on indent for each order as required: even if the measures above adverted to are sanctioned, the Committee are of opinion that the results will not show a profit, unless the general charges and the management of the shops receive the greatest attention. With this view they consider that more detailed information regarding the transactions from month to month is necessary. At present all that is reported monthly is the amounts received by the workshops and the amounts repaid by it to Government; of the intermediate transactions, on the proper management of which so much depends, nothing is known in the Examiner's Office or by Government.

Past experience shows that the following restrictions are necessary:—

I.—No work to be executed except upon regularly sanctioned estimates: with half the estimated amounts paid in advance when the work is ordered by private individuals or the general public.

II.—No additions or repairs to block or machinery to be undertaken except on estimates regularly sanctioned under Public Works Department original works rules, the Superintendent having the powers of an Executive Engineer within the limits as to total funds, to be fixed from year to year by Government. In the event of no funds being allotted, of course no sanctions could be given.

III.—No establishment other than work establishment to be entertained except under the usual Public Works Department establishment rules.

IV.—The purchases of stores or materials of any kind should not be permitted, but all such should be obtained from the Public Works Stores on indent, specifying the particular job for which they are wanted and to which the whole should be charged.

In order to afford the means of ensuring that these points receive attention, the accompanying schedules (marked A to F) should accompany the accounts.

As the journal and ledger are closed every month, there will be no difficulty in abstracting this information; and the remaining operations necessary to arrive at the general profit and loss account, which brings out the results of the transactions, can be effected in the Examiner's Office.

A.

Dr. Stock Account Current. Cr.

	RS.		RS.
To Balance	...	By Issue to Mechanical Department.	...
Value received from Public Works Stores	...	Do. Instrument do.	...
		Do. General do.	...
Value received from Commissariat Department	...	Do. Foundry do.	...
		Balance ...	...
Total ...	...	Total ...	...

B.

Dr. Account of Adjustment. Cr.

	RS.		RS.
To work done by arsenal	...	By debit to Mechanical Department. General charges	...
Total ...	...	Total ...	...

C.

Detail Statement of General Charges for the month of .

Particulars.	Cash.	Stock.	Adjustment.	Remarks.
	RS.	RS.	RS.	
General supervision	...	...	...	
Office establishment	...	...	...	
Engine Driver	...	...	...	
Fireman	...	...	...	
Coolies	...	...	...	
Coal	...	...	...	For the engine in Mechanical Department.
Charcoal	...	...	...	
Other materials	...	...	...	
Work done by other Department.	...	...	...	
Total ...	...	...	...	

D.

Statement of Debits and Credits to the Items making up the Capital of the Workshop for the month of .

Particulars.	Balance at the end of last Month.	Debits during the Month.	Total.	Credits during the Month.	Balance at the end of Month.	Remarks.
Block	...	...	...	...	...	
Machinery	...	...	...	...	...	
Raw materials	...	...	...	...	...	
Manufacture	...	...	...	...	...	
Mechanical Department ...	...	...	...	...	...	
Instrument do. ...	...	...	...	...	...	
Foundry	...	...	...	...	...	
Public Department	...	...	...	...	...	
Sales	...	...	...	...	...	
Cash	...	...	...	...	...	

E.

Statement of Percentages charged up to .

Department.	Amount.	Remarks.
	RS.	
Mechanical Department	...	
Instrument do.	...	
Foundry	...	
Raw materials	...	

F.

Dr. Statement of surrender and demands up to the month of . Cr.

	RS.		RS.
To Cash paid into Treasury	...	By Letters of Credit	...
Adjustment by transfer	...	Stores received from Public Department	...
		Interest on Capital	...
		Leave and Pension allowances.	...
		Net Profit	...
		Decrease of Capital	...
Total ...	...	Total ...	...

34. BUCKINGHAM CANAL.—The Superintendent of Works was desired by the Government to reconsider his proposal to bring materials valued at Rs. 11,436 on the Stock Account, and he states in his letter to the Committee of the 4th December that the Government have sanctioned the retention of materials to the value of Rs. 9,375, the remainder to be disposed of by sale.

The Superintendent of Works has informed the Committee that he has six small boats and two spoil boats that are unfit for further use; that he has scientific instruments in excess of normal requirements but that are wanted at present by survey parties, and that there are surplus tools, viz., 1,279 pickaxes, 476 crowbars, 8,803 mamooties, and sundry other minor items, as also some furniture which are available for transfer or sale.

The Committee recommend that the eight unserviceable boats be sold off, and are of opinion that the Superintendent of Works should return the tools he does not require to the Public Works Stores for disposal and sell off the surplus furniture. The value of the boats has been already charged to the works, and the sale proceeds will be credited in the canal accounts; otherwise the Superintendent shows in his returns that he has no stock on hand.

35. GAS WORKS, FORT ST. GEORGE.—The Superintendent states that the greater part of the materials on his list,* dated the 4th March last, are required for the present gas works, but that there are a good many brass materials under the last head in the list that are old and useless; these are marked *c*.

* Enclosed.

There is also a large quantity of stores that have been in the charge of the Public Works Department, and of the articles entered in the other list,† dated the 28th October 1880, a few only marked *a* and *b* are wanted for the present gas works. The remaining large proportion of the stores is not likely to be used, unless the extension of the gas works be sanctioned, in which event all the articles marked *c* would be required.

† Enclosed.

Doctor Rogers considers that these latter stores marked *c* would be sold locally at a great loss, and he believes it would be worthwhile to send the brass fittings, &c., to England, if they are not to be kept. The Committee recommend that the Superintendent of the Gas Works be authorised to sell off the unserviceable articles marked *c* on his list of the 4th March 1880.

The whole of the gas works stores have been charged to the works and none are brought on to stock account.

36. The Committee are unable to judge whether the extension of the gas works is likely to be carried out, or if the stores marked *c* on the list of 28th October are to be considered as surplus and an incumbrance. These stores are kept by the Superintendent of Works, who says they do not in reality give him any trouble, as they are locked up in a separate store room.

While then there is no urgency in the matter, the Committee think that if the gas materials are not to be brought into use soon, it will hardly be expedient to send the brass and glass fittings, the tubes, pipes, &c., back to Europe, but that all should be cleared out by auction sale. The original list of gas stores shows that they were sent from the Tharrow Field Iron Works at Glasgow, and as the list is dated the 1st June 1869, there is little prospect of a remunerative price being given if the stores were taken back.

37. PIER STORES.—The Master Attendant proposes to use up the old pier stores lying in the fort in constructing jetties for boats within the harbour. These stores may be turned to account at any time, and the Committee recommend that they may be held at the disposal of the Master Attendant.

List of Gas Materials remaining under the charge of the Superintendent of the Government Gas Works on the 25th February 1880.

Quantity.	Description of Articles.	Remarks.
10	Common round shades, large	Good.
1	Flowered do.	Do.
38	Frosted do.	Do.
2	Chamber shades, small	Do.
2	Frosted chamber shades	Do.
29	Chimneys	Do.
6	Punkah or shade tops	Moderate.
1	Lantern covered on three sides with an oval glass and with tin cover and chimney on the back.	Good.
1	Spare oval glass for the above lantern	Do.
1	New gas lantern made of brass for muster	Do.
10	Lanterns for oil light	Moderate.
About 600	Feet of composition pipes of ½ inch in diameter	Good and new.
About 49	Feet of do. of ¼ inch in diameter with ten side lights attached.	Good.
5 feet.	¼ Inch composition pipes in three pieces	Old.
12 „	⅛ Inch do. in three pieces	Old.
10 „	½ Inch do. in two pieces	Old.
3 „	1 Inch leaden pipes with a stop cock attached	Old.
2½ „	1¼ Inch do. do.	Old.
1	Leaden flange with four holes	Old.
1	Glass flower-case	Good.
a 1	20 lights metre	Do.
1	Large old metre	Old and rotten.
1	Photometer, complete	Good and new.
6	Brass screws for the above metre	Do.
2	Jets of the above	Do.
1	Box containing scales and weights and 1 thermometer	Do.
3½	Dozen jets	Do.
1	Argand burner	New.
1	Wooden ladder, small	Good.
	Brass Materials.	
40	Wall brackets, bronzed	Good, 3 useless.
2	1 Inch stop cocks for the use of main pipes	New and good.
10	1 Inch do. for the use of service pipes	New.
3	1 Inch stop cocks for the use of leaden pipes	Old.
6	Wall brackets with pieces of wrought iron pipes attached.	Old.
9	Chimney holders	Good.
2	Side lights of theatre room	Old.
17	1¼ Inch brass unions for iron pipes	New and good.
2	1 Inch do. iron and lead	Do.
1	1¼ Inch do. do.	Do.
30	½ and ¼ inch do. do.	Good.
35	½ and ¼ inch do. leaden pipes only	Do.
34	½ Inch brass tees for the use of iron pipes	Do.
17	½ Inch do. do. of leaden pipes	Do.
27	¼ Inch do. do. of do.	Do.

List of Gas Materials remaining under the charge of the Superintendent, &c.—*cont.*

Quantity.	Description of Articles.	Remarks.
	Brass Materials—cont.	
48	Brass elbows	Twenty-three quite new and 25 good.
15	Argand burners for chimneys	Good.
22	Do. for shades	Do.
117	Brass galleries or shade holders	Do.
1	Eight lights star with jets attached	Do.
2	Brass gilt pendants of sorts	New and good.
1	Handsome bracket, bronzed	Good.
1	Brass blow-pipe	Do.
9	Jets of different sorts	Do.
3	Brass pipes of small size	Do.
1	Iron pipe with a funnel and brass stop cock attached	Moderate.
1	Eight-sided light	Old.
1	Light in the form of A	Old.
1	Do. do. of V	Old.
	Iron Materials.	
2	Furnace frames	Good.
1	Do. door	Do.
1	Lid of the retort	Do.
14	Ash-pans of the furnace	Do.
1	Key for the lid of the retort	Do.
6	Trays for small lime purifiers	Do.
1	Pickaxe	Do.
2	Tongs	Do.
2	Iron frames for the mouth piece of the retort	Do.
About 130	Feet of wrought iron pipes of 1 inch	Do.
5	Syphon boxes	Do.
1	Collar of cast iron pipe, 4 inches in diameter	Do.
a 2	Lamp posts of the reading room, of wood	Old.
2	Do. of wrought iron pipes	Old.
6	Long pendants of 7 feet each	Good.
26	Iron tees of 1 inch	Moderate.
9	Elbows	Do.
4	Caps	Do.
105	1 Inch iron couplets	Moderate.
6	Iron hooks for hanging lanterns	Good.
5	Keys for turning valves, &c.	Do.
3	4 Inch pipes of 3 feet with a branch cast in it	Do.
3	Mouth pieces	Do.
1	Retort cost 94 rupees 11 annas	Do.
	One packed dealwood box containing the following articles:—	
2	Large round shades	New and good.
2	Small do.	Do.
2	Large shade covers	Do.
2	Small do.	Do.
2	Large shade holders	Do.
1	1 Inch brass stop cock	Do.
1	Large brass ceiling plate	Do.
2	Small brass unions	Do.
1	½ Inch stop cock	Do.
1	Stop cock for iron and lead	Do.
1	Do. leaden tubes	Do.
1	Do. elbow everything complete	Do.
1	Double bracket	Do.
1	Single do. with a shade holder	Do.
3	Packs containing 23 dozen jets	Do.
1	Pack do. 5 crutches	Do.
1	Packed dealwood box full of iron pipes	Do.

List of Gas Materials remaining under the charge of the Superintendent, &c.—*cont.*

Quantity.	Description of Articles.	Remarks.
	Coals.	
		TONS. £. Per ton.
a ...	* Cannel coal remaining on the 25th February 1880 is about	311 1,830 RS. A. P. 33 6 11
...	Common coal remaining on the 25th February 1880	7 2,202 Per ton. RS. A. P. 26 8 0
	Old and rotten materials, Brass materials.	
12	Frosted round shades	Broken.
3	Brass sundries	Old and rotten.
3	1 Inch brass stop cocks	Do.
5	1 Inch do. do. plugs	Do.
17	Ceiling plates of sort	Old and broken.
21	Plugs of the stop cocks of old pendants and side lights.	Old and rotten.
12	Stop cocks of the old pendants	Do.
32	Elbows	Do.
7	Side lights	Do.
2	¾ Inch brass stop cocks	Do.
6	Locks, old, of the boxes in barracks	Do.
3	Brass hinges	Do.
1	Do. wheel	Do.
1	¾ Inch to ½ inch stop cock	Do.
1	Copper measure with a stop cock	Do.
c 30	Iron frame and door	Do.
2	Old pendants	Do.
2	Outlet valves, old	Do.
1	Pulleys, old	Do.
1	Portable forge	Do.
1	Water gas retort	Do.
1	Furnace for melting lead	Do.
2	Hydraulic main of oil gas	Do.
4	Oil gas measures or retorts	Old and r otten.
6	Lids of the retort	Do.
About 50	Ash-pans	Do.
About 30	Feet of chains	Do.
4	Do. of wrought iron pipes	Do.
3	Iron rollers	Do.
1	Iron bars	Do.
3	4-inch pipe, 6 feet long	Do.
6	Round hammers	Three broken.
a. 11	Keys of oil gas retorts	Old.
c. 6	Iron dies	Moderate.
a. 68	Retorts, unserviceable	Rotten.
38	Feet of thick coir ropes	Old.
c. 2	Do. of do. hemp ropes	Old.
	Tin cisterns	Old and rotten.
	Several sundries of iron pipe, bolts, nuts, rods, &c., weighing about 3 or 4 maunds.	All corroded and useless.

* Note dated 7th December 1880, this amount was arrived at by calculation merely.—T.K.R.

MADRAS,
4th March 1880.

(Signed) T. K. ROGERS, M.B., F.R.C.S.,
Chemical Exr. & Supt., Gas Works.

Gas Work Materials under charge of the Public Works Department.

Name of Material.			
Stock and dies, ⅛ and ⅝ inch	Set	1	a.
Do. ¼ and 1 ,, ...	,,	1	
Rymers 2, 1¼, 1¼ inch	,,	1	
	,,	1	

Gas Work Materials under charge of the Public Works Department—*cont.*

Name of Materials.			
Tube lure	No.	1	a
Pliers, gas-fitters...	,,	6	
Augers, worm	,,	4	
Pipe-cutter, large	,,	1	
Cast steel yarming tools	,,	1	
Spanners for cocks	,,	7	
Do. back nuts	,,	8	
Pipe tongs, ¾, 2, 2½ inch	,,	1	
Plug	,,	7	
Hand hammer	,,	1	
Fire clay retorts	,,	6	
Cast iron oval retorts	,,	4	
Do. at bottom	,,	4	
Do. mouth pieces	,,	1	c
Do. mouth covering plate	,,	13	
Do. do.	,,	13	
Do. 3-inch way pipe box	,,	1	
Do. socket pipes, 9 feet long, 3 inch diameter ...	,,	16	a
Do. do. 9 do. 4 do. ...	,,	29	
Do. bend, 4 inches diameter	,,	6	c
Do. pipe, 6 feet long, 1½ inches diameter ...	,,	566	
Do. do. 4 do. 1 do. ...	,,	2,528	
Iron chain, 22 do.	,,	6	a
Iron hooks, large	,,	6	
Do. do.	,,	6	
Do. do.	,,	5	
Do. do.	,,	7	c
Iron handles	,,	3	
Iron jumper	,,	1	
Lead tube, 2 inch	R. ft.	12	
Do. 1½ ,, ...	,,	27	
Do. 1 ,, ...	,,	68	c
Do. ¾ ,, ...	,,	24	
Do. ½ ,, ...	,,	240	
Do. ⅜ ,, ...	,,	120	a
Brass main cocks, 2 inch	,,	1	
Do. do. 1½ ,, ...	,,	76	b 25
Do. do. 1 ,, ...	,,	18	a
Do. do. ¾ ,, ...	,,	10	b 2 new.
Do. do. ½ ,, ...	,,	109	b 50
Do. do. ⅜ ,, ...	,,	534	b 200
Do. do. ¼ ,, ...	,,	10	a
Do. do. 1 ,, ...	,,	15	b 5 new.
Union for iron and tin, 2 inch	,,	2	
Do. do. 1½ ,, ...	,,	10	
Do. do. 1 ,, ...	,,	2	c
Ceiling plate, ½ ,, ...	,,	68	
Do. ⅜ ,, ...	,,	336	
Elbow cocks and galleries, ⅝ inch	,,	545	b 200
Do. drop screws, ⅝ inch	,,	328	b 200
Do. do. ½ ,, ...	,,	110	
Do. do. ¾ ,, ...	,,	14	c
Do. do. 1 ,, ...	,,	2	
Do. do. for tin, ½ inch	,,	83	b 40
Brass lever for socket	,,	21	
Lever lantern cocks	,,	145	c
Copper syphon pumper	No.	2	a
Water gauges with glass tube	,,	4	b 2
1½-inch cocks, brass plug	,,	7	
1 do. do.	,,	1	1 c
India-rubber bags for mains	,,	15	a
Wet meter, 80 lights	,,	1	
Do. 10 do.	,,	1	c
Bodies for 15 set pendants	,,	2	
Drop for do. 16 feet long	,,	2	

Gas Work Materials under charge of the Public Works Department—*cont.*

Name of Materials.			
Bodies for 4 set	No.	4	
Do. for 3 set	„	2	
Double brackets, two lights	„	2	
Do. joint bracks	„	3	
Bodies for pendants, 6 set	„	4	
Drop tubes, 2 inch	„	2	*c*
16 feet long and bodies 2 inches	„	3	
27 do. and do. 2 „	„	1	
16 do. and do. 3 „	„	2	
7 do. and do. 4 feet	„	1	
13 do. and do. 6 „	„	1	
Pan head revets, ½ and ¼ inch	„	3,074	*a* burners.
Snap head revets, $\frac{7}{16}$ and ¼ „	„	3,252	*a*
Side glass	„	1,102	
Top glass	„	2,211	
Bottom glass	„	403	
Clear glass globes, 8 inch	„	1,859	
Cut do. 8 „	„	457	
Large glass chimneys, 3 boxes	„	136	*c*
Punkah tops with wire gauge bottoms, 5 boxes	„	800	
W. I. pendants, ¾ long ⅛ diameter	„	70	
Do. tubes with coupling 1 inch diameter, 1¾ feet long.	„	36	
Do. do. 1⅓ do.	„	8	
Do. do. 1⅓ inch diameter 1¾ do.	„	103	
Do. do. 1⅓ inch do. 1⅓ do.	„	30	
W. I. tubes with coupling 1 ft. diameter, ½ ft. long	„	5	
Do. bend 1⅓ inch do.	„	67	
Do. do. 1 „ do.	„	16	*c*
Do. do. ½ „ do.	„	5	
Do. tubes for lamp tops, 1⅓ feet long, ¾ inch diameter.	„	504	
Do. pendants	„	485	*b* 150
Do. rod, 6½ feet long, ¾ inch	„	2	*c*
Do. carrying bars for retorts	„	2	
Do. charging scoops for retorts	„	1	*a*
Do. do. do small	„	1	
Do. C. I. 2-inch flange bend pipe	„	4	
Do. do. 3 feet long, 1 inch pipe fitted with plug ⅜ inch.	„	28	
Do. do. flange and spigot pipes, 1¼ feet long, 1⅓ inch diameter.	„	6	*c*
Do. do. do. ⅞-inch diameter	„	1	
Do. 3-inch valve with handle	„	3	*a*
Do. 2 do. do.	„	1	
C. I. bends, 1½ inch	„	1	
Do. do. 1¼ „	„	6	*c*
Do. pipe 3 „ Y 1½ inch	„	1	
Do. demy pipes	„	86	
Loose sockets	„	48	*b* all of 4 inch wanted.
Flange sockets valve	„	14	
C. I. 12-inch street syphon boxes	„	5	
Do. 10 „ do.	„	5	
Do. 8 „ do.	„	1	
Do. scrubbers sieves, pieces	„	11	
Do. iron sieves, oxide purifier	„	12	
Do. elbow connection bend, 1 inch	„	47	
Do. do. 1⅓ „	„	72	
Do. syphon traps and covers	„	39	*c*
Do. elbow carrior for brackets	„	140	
Do. lamp brackets	„	96	
Do. bundles of flat backs for brackets	„	36	
Belly pipes, each 3 feet long with sockets at both ends and stopped for 1⅓ serivices and fitted with plug	„	15	
Fire bars	„	30	
C. I. 14-inch lamp tops	„	61	
Do. do. do.	„	106	

Gas Work Materials under charge of the Public Works Department—*cont.*

Name of Materials.			
C. I. shell castings for lamp	No.	63	
Do. iron tops for lamp	„	123	
Solder bolts for brackets	„	29	
Bottom for lamps	„	141	
Rods	„	51	
Knobs	„	148	
W. I. elbow, 1, ½, inch	„	98	
Do. tees, 1, ¾, 1 inch	„	45	
Do. do. 1¼, ½, 1¼ „	„	130	
Do. do. 1, ½, 1 „	„	66	
Do. do. 1¼, 1, 1¼ „	„	37	
Do. do. 1¼, ¾, 1¼ „	„	21	*c*
Do. do. 1¼, ¾, 1 „	„	9	
Do. do. 1¼, ½, 1 „	„	13	
Do. do. 2, ½, 1 „	„	3	
Do. do. 2, 1, 1 „	„	5	
Do. elbow 2, 2 inch	„	16	
Do. do. 1, ¾ „	„	27	
Do. tees 1, 2 1 inch	„	53	
Do. do. 2, 2, 1 „	„	10	
Do. do 2, ½, 2 „	„	30	
Do. do. ¾, ½, ¾ „	„	33	
W. I. crosses, ½, ¾, 1 inch	„	12	*c*
Diminishing coupling, 2, 1¼ inch	„	1	
Do. do. 1¼, 1 „	„	5	*a*
¾-inch tubes with couples 5 inches long	„	21	
Do. crosses, 1¼ inch	„	76	
Do. couplings, 1 inch	„	64	
Do. do. ¾ „	„	8	
Do. 2-inch tube ring nut	„	12	*c*
Do. ¾ „ to ½ inch	„	29	
Do. screw nails, 6 inches long	„	80	
Do. bolts, 6 inches × ¾ inch	„	6	
Do. bends, ¾ inch to ⅜ „	„	6	
Do. gas hooks	„	2,470	*b* all of small size wanted.
Do. washers	„	642	
C. I. lamp washers	„	53	
Screws, 1½ inch × ½ inch	„	360	
Roofing rivets, galvanized	„	756	
Rings, do.	„	405	*c*
Snap head rivets, 1 inch × ¼ inch	„	723	
Do. 1½ inch × ¼ inch	„	230	
Do. ¾ „ × ¼ „	„	929	
W. I. pipe, 2 inches diameter	R. ft.	22	
Do. 1⅓ „ do.	„	473	
Do. 1 „ do.	„	4,200	*b* 500
Do. ¾ „ do.	„	12,076	*c*
Do. ½ „ do.	„	139½	*a*
Do. ¼ „ do.	„	1,762	

CHEPAUK, (Signed) S. C. PLUMMER, Lieutenant,
28th October 1880. Assistant Engineer.

38. The Committee are of opinion that an unnecessarily large quantity of stock has been accumulated in several of the divisions, and the Committee recommend that the amounts entered in the enclosed statement should be considered as the limit of stock reserve.

Those divisions are omitted in which there is access by railway to the head-quarters, with the exception of Tanjore and Negapatam. In these two divisions a reserve supply of rough stone is required for the immediate protection of the larger irrigation works, but stock appears not to be necessary in the other divisions. In the Godávari and Kistna Deltas a stock of timber is represented to be indispensably required by the Superintendents of Works. Separate columns are entered in the statement for building materials, timber, metals, and a general head miscellaneous is given to comprise other stores. The Committee recommend that the reserve stock should be limited to the amounts under each head, and that the total should not be available to increase the limit given for any separate head. If the specific sums have been set down at figures which some experience shows to be too low, it will remain for the officers to show cause to the Government before an increase is allowed.

Statement showing the limit of reserve stock proposed for Executive Divisions.

Divisions.	Building Materials.	Timber.	Metals.	Miscellaneous.	Total.	Remarks.
Vizagapatam	...	...	...	500	500	No railway.
Dowlaishweram Workshops.	...	9,000	6,000	15,000	30,000	.....
Godávari Eastern ...	5,000	10,000	...	5,000	20,000	.....
Do. Western ...	...	500	...	500	1,000	.....
Kistna Eastern	3,000	10,000	5,000	2,000	20,000	Includes workshops.
Do. Western ...	...	500	...	500	1,000	
Nellore	...	1,000	...	500	1,500	
Cuddapah	...	...	...	...	...	On railway.
Buckingham Canal ...	...	...	...	...	...	
Salem	...	...	...	...	...	
West Coast	...	2,000	...	...	2,000	
Coimbatore	...	...	...	...	...	On railway.
Tinnevelly	...	...	...	...	...	
Trichinopoly	...	...	...	...	...	
Tanjore	...	12,000	...	...	12,000	
Negapatam	...	3,000	...	...	3,000	
South Arcot	...	...	...	...	...	On railway.
North Arcot	...	...	...	...	...	
Chingleput	...	...	...	...	...	
Presidency	...	...	...	...	...	
Architect	...	10,000	...	...	10,000	

39. MADRAS MINT MACHINERY.—The machinery and stores of the Mint have been lying unused for some years. Endeavours have been made to dispose of these superfluous stores at Calcutta and Bombay, but the engines, cranes, &c., entered in the enclosed list are still left in charge of the Storekeeper.

There is no probability of the Mint stores being turned to account again. The remarks made in the list show almost all the items "repairable;" in other words they are deteriorated and useless; and the Committee recommend that the whole should be sold off, although they believe that not more than the value of old iron will be realised.

List of Machinery, &c., belonging to the late Mint in the custody of the Storekeeper of Machinery.

Description.	Number or Quantity.	Remarks.
Crabs, double purchase ... ... No.	2	Repairable.
Crane, 2 tons ... ... ,,	1	Do.
Crane, small ... ... ,,	1	Do.
Crane for lifting crucibles ... ... ,,	1	Do.
Engines, 15 horse-power, combined in one ... ... ,,	2	Do.
Boiler for 12 horse-power vertical engine ... ... ,,	1	Do.
Engine, 12 horse-power, with boiler ... ... ,,	1	Engine repairable, boiler unserviceable.
Do. 6 do. vertical tubular ... ... ,,	1	Repairable, do.
Do. 6 do. do. ... ... ,,	1	Unserviceable.
Fan blower, patent ... ... ,,	1	Repairable.
Fly wheels, spare ... ... ,,	1	Serviceable.
Lathes, C. I., turning, 6 feet ... ... ,,	6	Do.
Do. do. 8 ,, ... ,,	2	Repairable.
Do. do. 9 ,, ... ,,	1	Do.
Do. do. 10 ,, ... ,,	2	Do.
Do. do. 12 ,, ... ,,	1	Do.
Do. do. 14 ,, ... ,,	1	Do.
Do. wooden, turning, small ... ... ,,	1	Do.
Do. screw cutting, 12 feet bed with 5 feet bed attached ... ... ,,	2	Do.

List of Machinery, &c.—*cont.*

Description.	Number or Quantity.	Remarks.
Machines, coin sorting, with 40 beams for ½ rupees... No.	1	Repairable.
Do. wheel, teeth cutting ... ... ,,	1	Do.
Do. drilling, 6 feet ... ... ,,	1	Do.
Do. laminating ... ... ,,	5	Unserviceable.
Do. marking ... ... ,,	2	Repairable.
Do. planing, 12 feet ... ... ,,	2	Do.
Do. do. 3 ,, ... ,,	1	Do.
Do. polishing disc ... ... ,,	1	Do.
Do. punching and shearing ... ... ,,	1	Do.
Saws, circular, of sizes ... ... No.	21	...
Machine, platform weighing, to weigh one ton ... ,,	1	Repairable.
Presser, die, multiplying ... ... ,,	3	Do.
Tables, cutting C. I., fly ... ... ,,	24	Do.
Do. do. hand ... ... ,,	3	Do.
Do. do. brass, hand ... ... ,,	9	Do.
Bucket, foundry, large geared ... ... ,,	1	Do.
Shafting, of sizes, W. I. ... ... About feet	100	Do.
Pulleys, of sizes, for shafting ... ... ,, No.	64	Do.
Brackets, C. I., do. ... ... ,,	64	Do.
Couplings, C. I., do. ... ... ,,	11	Do.
Ladder, wooden, square ... ... ,,	1	Do.
Hand-cart ... ... ,,	1	Do.
Table, circular, saw ... ... ,,	1	Do.

40. TANJORE DIVISION.—In this division there is stock to the nominal value of Rs. 17,900, out of which it is proposed to retain nearly the whole at its full book value for use on works. A few articles aggregating in value not more than Rs. 50 will be sold, and the trifling loss on these items may, the Committee consider, be debited to Profit and Loss.

In this division it is necessary to maintain a considerable amount of stock in the shape of reserve store for use on anicut aprons; the exact amount necessary to be thus retained is still under consideration, but for the present the Committee recommend that the limit of value be fixed at Rs. 12,000.

41. NEGAPATAM DIVISION.—In this division there was on the 1st of October 1880 stock in hand to the nominal value of Rs. 3,176-4-9 and to an estimated actual value of Rs. 1,532-8-8. The Superintending Engineer proposes to retain the whole of this for use on the works, but to reduce its value from the former to the latter sum; as, however, the difference would necessarily be charged to the works in question, it seems unnecessary to make any alteration, and the Committee recommend that the items stand as at present until used, when they should be charged at their full book value to the work concerned. In this division, as in Tanjore, the amount of stock necessary to be permanently retained is under consideration. For the present the Committee consider that a limit of Rs. 3,000 may be fixed.

In the Trichinopoly, South Arcot, and Tinnevelly Divisions there is now no stock, nor does there appear any necessity for maintaining any.

42. FAMINE TOOLS.—In many districts there are large number of tools that were obtained for famine relief works, but that will not be required collectively again until there is another time of severe distress.

The charge of surplus tools is a burden on the Executive Officers of the Public Works Department; and the Committee recommend that the Executive Engineers should be authorised to transfer to their ordinary lists such serviceable tools as they may require for regular use, to sell off all unserviceable tools, and either to sell locally or to send to Madras to the Public Works Stores; or otherwise dispose of, as may be directed, the rest of the tools, which, though serviceable, are of no use in the districts.

(Signed) H. L. PRENDERGAST, Lieut.-Col., R.E.
(,,) D. H. TRAIL, Major, R.E.
,,) J. PENNYCUICK, Major, R.E.

11th March 1881.

No. 6 E.W.

Memorandum on Committee's Report on Superfluous Stock in the Divisions.

NELLORE DIVISION.—The cast iron calingulah posts would be of very small value if sent to Madras as old iron. There are not very many, and though calingulahs are but seldom used now-a-days, these posts might be utilized for—

Paragraph 6.

(1) small regulating works in the delta;
(2) the grooves of tank and distribution sluices.

This will be much better than treating them as old cast iron.

2. DUMAGUDIEM.—All the useless stores and materials should be sold. There is no market there for metals, &c., of value, and I think therefore the valuable articles should be transferred elsewhere at prices not in excess of current market rates. There was a small planing machine which is wanted at the Bezváda shops, and there was a vertical boiler and engine said to be in good order which can be utilized either in the Godávari or Kistna. There are also many cranes. What is wanted is a descriptive priced list. At Sitanagram an indifferent crane has been put up since last year for the stop gate of the head lock. It would have been better and cheaper to have got a crane from Dumagudiem.

Paragraph 8.

3. FLOATING PLANT—GODAVARI.—This plant is not in excess, and whenever any vessel becomes unserviceable the necessary orders are issued by Government on receipt of a report to that effect.

Paragraph 9.

4. STEAMER "PRINCE."—I think the Committee's recommendations at the end of this paragraph are based on a misapprehension. The *Prince* has never belonged to the delta, but was procured for the navigation of the river like the other Upper Godávari Steamers. It should be sold if possible, but the proceeds will not belong to the delta.

Paragraph 10.

5. DOWLAISHWERAM WORKSHOP.—The probability is that the stock generally is not excessive, but that an annual clearance sale is needed to get rid of things which are useless and which are borne on the lists at a value which does not represent the true value. A considerable stock of timber is necessary, and of stores also, because the first is procurable only at certain seasons and the latter include very many descriptions. If the officer in charge have judgment, the stores long in hand should be of small value. The interest on 10 or 15 thousand rupees is small, but the inconvenience of having to wait for material which is wanted for a special purpose is great.

Paragraph 11.

Paragraph 12.

6. No remarks required.

7. GODAVARI EASTERN DELTA DIVISION.—The only stock needed in this division is that of building materials, viz., stone of sorts, lime and limestone. I see no reason why there should be any metals. Those not wanted for the shops should be sold if possible. No doubt the figures as shown are the result of the wholesale transference of stores from the Upper Godávari. The value of building materials in hand should depend upon the annual demand. This division supplies materials to nearly the whole of the delta.

Paragraph 13.

8. KISTNA EASTERN DELTA DIVISION.—I agree generally with the Committee's recommendations. It is probable that there are many things which are either not wanted at all or are in quantities in excess of requirements. It would be well to send any things to Madras which are likely to be readily saleable there, or which the Public Works Workshops and Stores would be willing to take. For the rest I should be inclined to work down the stock by avoiding further purchase as much as possible. I endeavoured recently to impress on the local officers the necessity for turning to

Paragraphs 14 to 16.

account the material available. This has not been done to anything like the extent desirable.

It would be a waste of money to send the Stoney's valve to Madras or anywhere until it is wanted for a definite work. It was intended for a supplemental head sluice for the Kistna Western Delta Main Canal, and it may yet be wanted for that, and if not, it is more likely to be utilized for some other head sluice or surplus sluice in the Kistna than elsewhere.

9. I am entirely unable to agree with the Committee's recommendation that the reserve of stone, cubes, &c., in the Tanjore Division should be limited to 12,000 rupees. There are scores of most important works, such as anicuts, regulators, surplus works, &c., and there is no stone to be had within many miles of them. Cubes are used in some places instead of stone, and must of course be made at the proper season. Stone also, where procurable at all, can be carted only at certain seasons. I consider the present stock, valued at Rs. 17,900, much too small. The reserve at each work should be a percentage of the contents of the aprons, the percentage in each case being fixed with reference to the circumstances of the work. At my inspections of the last two years I found that some of the outer aprons had almost entirely disappeared, and that there was no material available for their replacement. At the lower anicut on the Coleroon there were no cubes in stock, though a large quantity was needed for immediate use. I think it probable that 40 or 50 thousand rupees would be a reasonable reserve to maintain in this division.

Paragraph 40.

10. NEGAPATAM DIVISION.—The works for which a reserve of stone or cubes is needed are much fewer than in Tanjore and of smaller size. The value of the reserve will certainly have to be increased.

Paragraph 41.

CHEPAUK,
17th March 1881.

(Signed) JOHN MULLINS, Col., R.E.,
Chief Engineer for Irrigation.

To the Chief Engineer, Public Works Department.

No. 23. ORDER THEREON, 4th April 1881, No. 914 W.

THE Government consider the following modifications of the Committee's proposals desirable:—

CUDDAPAH DIVISION.—The doors and windows provided for the Bookapatnam Cutcherry will be retained till the 1st August 1881; if no allotment for the work is made by that date, they will be sold as proposed. The loss on the rate of materials prepared for the Nandyál Cutcherry will be debited as proposed if sanction to the estimate is given by the 1st August; if not, the loss will be debited to "Profit and Loss."

Paragraph 4.

Paragraphs 5 and 7.

NELLORE DIVISION.—The iron calingulah posts should be retained for use if required on minor irrigation works. The cast iron truck wheels will be sent to Madras for disposal.

Paragraph 6.

CUDDAPAH DIVISION.— } The propo-
UPPER GODAVARI.— } sals should be modified in accordance with paragraph 2 of the Memorandum of the Chief Engineer for Irrigation. If the disposal of these stores be incomplete at the close of 1881-82, outright sale of the remainder will be resorted to in the following year.

Paragraph 7.
Paragraph 8.

GODAVARI—FLOATING PLANT.—The *Little Nell* and *Fawn* will be sold outright early in 1882-83 if not previously disposed of.

Paragraph 9.

Paragraph 10. The proceeds of the sale of the *Prince* will be credited to "Provincial" and not to "Productive Public Works."

DOWLAISHWERAM WORKSHOP.—A large stock of timber is no doubt essential,

Paragraph 11. but every effort must be made to get rid of useless articles and keep down the value of stores by judicious sales as nearly as may be possible to the sum named by the Committee.

GODAVARI EASTERN DIVISION.—No metals not required in the shops should be

Paragraph 13. retained, arrangements being made for the sale of the remainder during the current year. Stone, lime, and limestone will be alone retained in such quantity as may be deemed essential by the Superintendent of Works.

KISTNA EASTERN DIVISION.—The "Stoney's equilibrium valve" should be retained

Paragraph 16. at Bezváda. The stock should be brought down to the limit of Rs. 48,000 by the end of the current year if possible, and by the 1st August 1882 at furthest.

Paragraph 23. PRESIDENCY STORES.—The result of the action now proposed will be reported on at the end of the current year.

CONSULTING ARCHITECT.—It is greatly to be regretted that the proper price for the

Paragraph 24. material turned out was not charged in the first instance to the works supplied; there is now no alternative to the disposal recommended by the Committee.

PRESIDENCY WORKSHOPS.—A special report will be submitted at the end of

Paragraph 28. September 1881 on the result of the action proposed in this paragraph.

The undue and apparently unauthorised increase of establishment is very unsatis-

Paragraph 31. factory, and the General Superintendent will furnish early explanation on this subject and show at once how the establishment can be reduced to at least the previous average.

Paragraph 33. The books proposed by the Committee will be at once opened and kept posted to date.

BUCKINGHAM CANAL.—The Superintendent of Works will be careful not to dispose

Paragraph 34. of tools that may possibly be useful in the completion of the works of the canal.

Paragraph 36. PRESIDENCY GAS WORKS.—This paragraph will be referred for consideration in the Military Department.

Paragraph 37. PIER STORES.—The stores will be handed over at once to the Master Attendant.

TANJORE DIVISION.—The Superintending Engineer will report at an early date with

Paragraph 40. reference to paragraph 9 of the Memorandum of the Chief Engineer for Irrigation, after which final orders will be passed as to the future limit for stock in this division.

Paragraph 42. FAMINE TOOLS.—This paragraph will be referred to the Government of India for consideration.

2. Except in so far as they are modified by the foregoing remarks, the Committee's recommendations are accepted in their entirety, and will be carried out without delay; and the Government desire to impress upon officers of all ranks the absolute necessity for avoiding undue inflation of the stock accounts either by over-manufacture or by insufficient debits to works.

3. All sales made under the instructions now given should be extensively advertised in local papers, and special care should be taken to ensure information on the subject reaching the mining districts where there may probably be a demand for some of the surplus stores.

4. The Committee appointed in G.O., No. 2,276 W., of 1st October 1880, having brought to a satisfactory conclusion the laborious inquiry with which they were charged, the Government desire to place on record their appreciation of the thorough and satisfactory manner in which they have discharged the duty assigned to them.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
" Superintendents of Works.
To the Chief Engineer for Irrigation.
" Consulting Architect to Government.
" General Superintendent, Public Works Stores and Workshops.
" Examiner of Public Works Accounts.
" Military Department.
" Marine "

Exd. E. C. Shunker, W. J. Lewis, and A. F. Goodall.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1881} Madras.

PUBLIC WORKS.

To

SUPERINTENDING ENGINEERS.

&c., &c., &c.

Dated April, 4th.

Issued

Recd. *Encl.*

G. O., 4th April 1881, *No.* 914 W.

APRIL.

Nos. 22-23.

Superfluous Stock of the Public Works Department, &c.—Orders on proposals of the Committee appointed to investigate and report upon the —.

		past year. The Executive Engineer has been frequently written to for them but has failed to send them.	
30	Late Submission of Accounts. West Coast Division —	The accounts were again received late and in an imperfect condition.	
31	Want of Estimates West Coast —	As reported under "Imperial" several works have also been undertaken under "Provincial Funds" without duly sanctioned Estimates and the irregularity is brought to the notice of Government for orders.	8. Vide para 2 above.
		The following Officer has failed to submit his Objectionable Item Statement for July 1881 — Executive Engineer, West Coast Dn.	

Miscellaneous Expenditure				
Chief Supdt	Limit of Cheque Work	"		
	Sanctioned for	2643	2643	This excess over the limit sanctioned in G.O. PW 9th? dated 4th April 1881 is brought to notice of Government for orders.

9. The Supdg. Eng. wr... post as to the nat... the clock in qu... and the circumst... under which it wa... as to the accoun...
accept. True Extr...

College at Saidapet Cinder Arch work in Chunam — July 1881 686 222
states that the last 686 Executive Engineer ...

No.	Description	Month	Amount	Amount	Remarks
					of Work Vouchers is brought to the notice of Government. There are several other Work Vouchers also due for works costing under Rs. 2500.
19	District Munsiff's Court, Badagara	July	9100	8027	
20	Cutcherry for the Head Assistant Collector Coondapur	July	8605	6025	
21	Registrar's Office at Calicut	June	5710	502	
22	Addition, alteration and Improvements to the District Munsiff's Court [illegible]	May	5200	2792	

Miscellaneous Irregularities

West Coast Division

Deposit Ordinary

No.	Description	Remarks
23	Refund of Compensation Rs. 61-14-7	These items are outstanding since October and Nov. /80 and no explanations are furnished by Executive Engineer as to cause of non-adjustment.
24	Chaplain at Cannanore 15-12-0	

Deposit Contribution

No.	Description	Remarks
25	West Coast Division	No Work Voucher has been received for the construction of a Deputy Conservator's Office at Manantoddy since date of commencement of work. The amount of Estimate is 13100 and the outlay up to date Rupees 2365.

7. Vide para 1 above –

Miscellaneous Arrears

West Coast Division

No.	Description	Remarks
26	Local Fund Expenditure incurred in September 1880 Rs. 8-5-0 outstanding since September 1880	No explanations are furnished by the Executive Engineer for the non-adjustment of these items which are brought to the notice of Government
27	Over-payment to Sergeant Healy Rs. 0-0-3 outstanding since March 1881	
28	Unacknowledged debit from P.W. Stores 15-6-0 " April 1881	

Completion Reports

No.	Description	Remarks
29	West Coast Division –	Several Completion Reports are due for the past

Madras }
14 October 1881 } To the Supg Engr 2 Circle
thro' the Ex. P. W. Deptt

D. P. Carsons
Examiner P.W. Accounts

Recd 25/10/81

									... is awaited.	
									Sanction to a revised	
13	Reconstructing a District Jail at Mangalore	Appr	4400	6010	1610	"	"	665	Estimate is awaited	
									Sanction to an Estimate	
14	Cinchona drying shed at Nedivattam	do	"	1915	1915			229	is awaited	
15	Repairing Taluq Cutcherry at Cassergode		99	567	468				In the Objectionable Items Statement for April 1881 Executive Engineer states that a completion estimate had been submitted for sanction	to Vide ... above
	Completion Report not submitted to the Examiner. Works above Rs 2500									
	Chingleput									
16	Constructing additional rooms to Treasury House Garden Saidapett	1	2840	2799					Want of Completion Certificates is brought to notice of Government for orders	
	Below Rs 2500									
17	Chingleput	1	96	82						
	Work Voucher not submitted to the Examiner. Works above Rs 2500									
	West Coast									
18	Government House, Horwood	Ag for	27600	27205					The want of ...	

No. 2611 W of 25th Oc

Imperial

	West Coast					
1	Half yearly repairs to Wellington barracks	April	.	373	373	Sanction to Estimate is awaited.
	Completion Report not submitted to the Examiner Works below Rs. 2500.					
2	Chingleput	5		2694	2610	Want of Completion Certificate is brought to notice of Government for orders
	Work voucher not submitted to the Examiner Work above Rs. 2500.					
	Chingleput.					
3	Constructing new Quarters for 30 families with out houses at Poonamallee	1		82300	9403	Non-submission of Work Vouchers is again brought to notice of Government for orders
	West Coast					
4	Combined Post and Telegraph Office Cannanore	May		24100	13459	The want of Work [illegible] together with the vouchers appertaining thereto is brought to the notice of Government. Those for items 4 and 5 are due from May 1891. In addition to those detailed in this statement
5	Painting doors and windows of Barrack at Cannanore	do		4430	4798	
6	Additions to the Hospital Guard room for Prisoners at Wellington	July		4590	4578	
7	Repairing the new Barracks at Cannanore	Feb		2407	[illegible]	

1. The Superintend[ing] Engineer 2 Circ[le] should take early [steps] to have these items removed

10	[illegible]					

From, P.W. C. Ro

The Examiner, P.W. Ac
Mad

To,

The Secretary to Go
P.W. Dep

B. No. 2611 W. 25-1

Dated 14
Recd 17 } October

E.1.

2611 B. No. 24

...06 D. 29-9-81.
...81 D. 22-8-81.

Forwards for the order of
ment the Statement
Stores in the account of
Engineer for the month
Imperial and Provincial

D. C.

Examin

Entd. in Receipt
Regr.

With order