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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

G.O. No. / B.P. No:	1208. PW.	Press. / Mis.
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22ND MAY 1885, No. 1208 W., PUBLIC WORKS.

1208/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General, Account.

READ—the following letter from J. W. RUNDALL, Esq., Superintending Engineer, II Circle, to the Chief Engineer, Public Works Department, dated Masulipatam, 9th May 1885, No. 302 K.S. :—

I have the honor to forward, herewith, for your approval and sanction of Government, estimates, in duplicate, amounting to Rs. 5,374 and Rs. 6,750, for the manufacture of stone and lime at Vadlamudy and Vadheswaram, respectively, during the year 1885-86.

ORDER—dated 22nd May 1885, No. 1208 W., Public Works.

The undermentioned estimates, for the manufacture of stock materials in the Kistna Western division during 1885-86, are sanctioned and classified as "Stock" :—

		Rs.
1. Quarrying stone at Vadlamudy, Provincial	No. 44 W. of 1885-86 ...	5,374
2. Manufacturing lime at Vadheswaram "	" 45 W. of " ...	6,750

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

To the Superintending Engineer, II Circle, with two enclosures.
" Examiner, Public Works Accounts, with two duplicate abstract estimates.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated May, 22nd.

Read. *Encl.*

G.O., 22nd May 1885, No. 1208 W.

MAY.

Stock Materials, Kistna Western Division

Estimates for manufacture of —, during 1885-86, sanctioned.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

1208/2

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 Parvatipur. 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		Remarks.
	Item Number.	Value.	Item Number.	Value.	To be sold. Value.	To be kept. Item Number. / Value.	
List No. 1.		Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	
Small Stores	17	539 7 8	28	8,767 13 3	174 9 1	6 ...	
Building Materials	1	160 3 11	...	...	...	... ...	
Timber	...	1,930 0 9	...	11,218 0 0	...	... 8,860 0 0	
Metals	...	500 0 0	*11	10,758 12 2	...	... 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	4,344 1 4	2 ...	
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 50 0 0	
Floating Stock	6	715 0 0	2	100 0 0	350 0 0	5 509 0 0	
Rolling Stock	1	400 0 0	4	1,416 0 0	...	1 100 0 0	
Tools	66	1,292 5 0	61	3,169 1 9	...	... ...	
Furniture	16	408 8 0	1	40 0 0	694-2-0	... ...	
London Stores	...	...	2	11,910 0 0	622 0 0	... ...	
List No. 3.					...	... ...	
Machinery	...	...	2	60 0 0	...	4 ...	
Tools	3	14 0 0	5	54 0 0	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	5 0 0	1 ...	
Total ...	...	12,746 15 3	...	47,094 15 2	5,618 10 5	... 5,561 8 8	

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

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* Write G.O. No. 1933 dated 20th May 1881 (Exp. 3/6 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

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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. 2,135. 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

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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.

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.

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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.

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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.

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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.

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Machinery 17
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The articles as per margin the Executive Engineer considers may be useful to

	Book Value.
	Rs. A. P.
2114 Patent Fuse Coils	105 12 0
243 Do.	128 10 0
7 Iron Plates	88 8 11

Fund Boards; they should therefore be to them, the Executive Engineer h discretionary power to accept a lower the book value, should he consider it interest of Government.

26. The stock expenditure during the period from October 1879 to 30th September 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 work they are sanctioned; the Committee therefore are of opinion that the limit for reserv should not be fixed at a higher sum than Rs. 2,000, as that limit should amply suffice to a any stock being kept which it is known cannot be obtained within a reasonable time, and 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 possible.

27. PRESIDENCY PUBLIC WORKS WORKSHOPS.—The Superintendent submits a list of belonging to the Workshops, the total book value of which is Rs. 1,43,513. He propo transfer to the Public Works Stores of articles to the value of Rs. 1,00,551-6-4, with a their sale eventually, and to the immediate relief to the Workshops of the interest o Rs. 33,540 worth of stock he proposes to retain, and other articles valued at Rs. 9,121-*suggests should* be sold by auction. Of the articles proposed for transfer to the Stores the Com*are of opinion that those as* per margin

	Rs.	A.	P.
24 Wheel barrows valued at	1,598	0	0
71 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

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28. The articles proposed by the Superintendent to be retained, as being likely to be within the next 18 months, consists chiefly of metals, fuel, tools, &c.; these retention therefore be sanctioned, as may also, in the opinion of the Committee, the proposals in re the auction of stock valued at Rs. 9,121. No purchases of fresh stock should, however, be a 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 books is considerably in excess of the real value, and gives a comparative statement

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

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

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

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

This has been in a measure proved by the [illegible] history of the Workshops, and it appear that 5 per cent. would be a more reasonable percentage charge to fix for depreciation including cost of repairs on account of machinery. [illegible] depreciation was written off at 10 per cent. The amounts thus [illegible] depreciation charges have been equal to [illegible]

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	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.
	10 per cent.	10 per cent.	10 per cent.	2 per cent.										
Depreciation charge written off.	6,011	5,832	5,269	927	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	1,35,630	1,80,585	2,08,645	2,[illegible]	[illegible]4,308	6,75,479	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 ve 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

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
248 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 a rule permitted, inasmuch as it would tend to encourge over-manufacture of articles immediately required in seasons when the shops are short of work, so as to keep them going 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
71 Wall brackets	194 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 true 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 heavy 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. 6,269	2 per cent. 997	979	1,273	1,542	1,536	1,505	1,478	1,501	1,577	1,800	31,597
Repairing charges.	..	..	..	..	..	730	..	2,903	600	695	2,577	13,101	5,863	*24,769
Total, Depreciation and Repairing.	..	..	..	..	..	..	..	..	..	..	..	..	..	56,366
Depreciation as it would have been at 5 per cent.	3,005	2,716	2,635	2,492	2,447	2,933	3,854	3,840	3,762	3,695	3,752	3,942	4,500	44,573
Excess over 5 per cent.	..	..	..	..	..	..	..	..	..	..	..	..	..	11,813
Value of work outturned in Workshop.	..	..	..	94,816	1,11,193	1,35,830	1,89,585	2,08,645	2,27,720	4,44,308	5,73,470	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
Balance	58,695
	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	
Less	
Value sold 26,574	
5,659	
	20,915
	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. ..	..	..	..	..	..	..	..	..	..	..	
1 Carpenters' Foreman.	..	..	..	..	..	..	..	..	35	35	Superfluous.
		A.	A.	RS.			60	60	80	80	
1 Do. Maistry.	Day 1	12	12	1	Month 30	30	35	35	35	35	
1 Turner Maistry.	30	30	30	30	35	35	40	40	40	40	
1 Do. do.	..	..	..	..	..	..	..	..	..	..	
1 Filer Maistry	..	..	..	..	..	..	..	..	30	30	Superfluous
1 Do. ..	..	..	..	..	..	30	35	35	35	30	
Total, work turned out.	111,195	135,650	180,585	208,645	232,326	444,398	573,476	258,201	216,876	..	Superfluous

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, conoccpilays, 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 Conoco-pilay.	..	..	..	..	0 5 0	0 7 0	0 10 0	0 10 0	15 0 0	15 0 0 Day.	
Filer and Turner do.	..	..	..	..	..	0 5 0	0 7 0	0 7 0	15 0 0	0 6 0	
Foundry do. ..	..	..	..	..	..	0 5 0	0 8 0	0 10 0	15 0 0	15 0 0	Unnecessary, the work being let on contract.
							RS.				
Carpenter do. ..	..	..	..	..	0 7 0	0 8 0	20 0 0	20 0 0	20 0 0	20 0 0	
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	
Do. ..	..	..	..	15 0 0	15 0 0	15 0 0	15 0 0	17 8 0	17 8 0	17 8 0	
Moochee ..	..	..	..	..	..	..	0 5 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.

Dr. A. 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 ...	...

Dr. B. 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	...	...	...	
Charcoal	...	...	...	} For the engine in Mechanical Department.
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 1880/81

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	Do.
	1	Lantern covered on three sides with an oval glass and with tin cover and chimney on the back.	Moderate.
	1	Spare oval glass for the above lantern	Good.
	1	New gas lantern made of brass for muster	Do.
	10	Lanterns for oil light	Do.
	About 600	Feet of composition pipes of ½ inch in diameter	Moderate.
	About 40	Feet of do. of ¼ inch in diameter with ten side lights attached.	Good and new.
	5 feet.	½ Inch composition pipes in three pieces	Good.
	12 „	⅜ Inch do. in three pieces	Old.
	10 „	¼ 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.
a	1	Glass flower-case	Old.
a	1	20 lights metre	Good.
a	1	Large old metre	Do.
a	1	Photometer, complete	Old and rotten.
a	6	Brass screws for the above metre	Good and new.
a	2	Jets of the above	Do.
a	1	Box containing scales and weights and 1 thermometer	Do.
a	3½	Dozen jets	Do.
a	1	Argand burner	Do.
a	1	Wooden ladder, small	New.
			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	1½ Inch brass unions for iron pipes	New and good.
	3	1 Inch do. iron and lead	Do.
	1	1¼ Inch do. do.	Do.
	30	⅜ 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	½ 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.
a	2	Do. of wrought iron pipes	Old.
a	6	Long pendants of 7 feet each	Good.
a	26	Iron tees of 1 inch	Moderate.
a	9	Elbows	Do.
a	4	Caps	Do.
a	105	1 Inch iron couplets	Moderate.
a	6	Iron hooks for hanging lanterns	Good.
a	5	Keys for turning valves, &c.	Do.
a	3	4 Inch pipes of 3 feet with a branch cast in it	Do.
a	3	Mouth pieces	Do.
a	1	Retort cost 94 rupees 11 annas	Do.
a	1	One packed dealwood box containing the following articles:—	
a	2	Large round shades	New and good.
a	2	Small do.	Do.
a	2	Large shade covers	Do.
a	2	Small do.	Do.
a	2	Large shade holders	Do.
a	1	1 Inch brass stop cock	Do.
a	1	Large brass ceiling plate	Do.
a	2	Small brass unions	Do.
a	1	½ Inch stop cock	Do.
a	1	Stop cock for iron and lead	Do.
a	1	Do. leaden tubes	Do.
a	1	Do. elbow everything complete	Do.
a	1	Double bracket	Do.
a	1	Single do. with a shade holder	Do.
a	3	Packs containing 23 dozen jets	Do.
a	1	Pack do. 5 crutches	Do.
a	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.	
a ...	* Cannel coal remaining on the 25th February 1880 is about ... ... TONS. 311 £. 1,830	Per ton. 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	
3	Brass sundries	Broken.
3	1 Inch brass stop cocks	Old and rotten.
5	1 Inch do. do. plugs	Do.
17	Ceiling plates of sort	Do.
21	Plugs of the stop cocks of old pendants and side lights.	Old and broken.
12	Stop cocks of the old pendants	Old and rotten.
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	Do.
6	Lids of the retort	Do.
About 50	Ash-pans	Old and rotten.
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	Do.
a. 11	Keys of oil gas retorts	Three broken.
e. 6	Iron dies	Old.
a. 68	Retorts, unserviceable	Moderate.
38	Feet of thick coir ropes	Rotten.
c. 2	Do. of do. hemp ropes	Old.
	Tin cisterns	Old.
	Several sundries of iron pipe, bolts, nuts, rods, &c., weighing about 3 or 4 maunds.	Old and rotten. 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, ¼ and ⅜ inch	Set	1	
Do. ½ and 1 ,, ...	,,	1	a.
Rymers 2, 1½, 1¼ inch	,,	1	
	,,	1	

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

Name of Materials.			
Tube lure	No.	1	
Pliers, gas-fitters...	,,	6	
Augers, worm	,,	4	
Pipe-cutter, large	,,	1	
Cast steel yarming tools	,,	1	
Spanners for cocks	,,	7	a
Do. back nuts	,,	8	
Pipe tongs, ⅜, 2, 2½ inch	,,	1	
Plug	,,	7	
Hand hammer	,,	1	
Fire clay retorts	,,	8	
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, ⅜ inch	,,	545	b 200
Do. drop screws, ⅜ 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 c
1 do. do.	,,	1	
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 brackets	„	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, $\frac{1}{8}$ and $\frac{1}{4}$ inch	„	3,074	*a* burners.
Snap head revets, $\frac{7}{16}$ and $\frac{1}{4}$ „	„	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, $3\frac{3}{4}$ long $\frac{1}{2}$ diameter	„	70	
Do. tubes with coupling 1 inch diameter, $1\frac{3}{4}$ feet long.	„	36	
Do. do. $1\frac{1}{4}$ do.	„	8	
Do. do. $1\frac{1}{2}$ inch diameter $1\frac{3}{4}$ do.	„	103	
Do. do. $1\frac{1}{2}$ inch do. $1\frac{1}{2}$ do.	„	30	
W. I. tubes with coupling 1 ft. diameter, $\frac{1}{4}$ ft. long	„	5	
Do. bend $1\frac{1}{2}$ inch do.	„	67	
Do. do. 1 „ do.	„	16	*c*
Do. do. $\frac{1}{2}$ „ do.	„	5	
Do. tubes for lamp tops, $1\frac{1}{2}$ feet long, $\frac{3}{4}$ inch diameter.	„	504	
Do. pendants	„	485	*b* 150
Do. rod, $6\frac{1}{2}$ feet long, $\frac{3}{8}$ 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 $\frac{3}{8}$ inch.	„	28	
Do. do. flange and spigot pipes, $1\frac{1}{4}$ feet long, $1\frac{1}{2}$ inch diameter.	„	6	*c*
Do. do. do. $\frac{7}{8}$-inch diameter	„	1	
Do. 3-inch valve with handle	„	3	*a*
Do. 2 do. do.	„	1	
C. I. bends, $1\frac{1}{2}$ inch	„	1	
Do. do. $1\frac{1}{4}$ „	„	6	*c*
Do. pipe 3 „ $\curlyvee$ $1\frac{1}{2}$ 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. $1\frac{1}{2}$ „	„	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 $1\frac{1}{2}$ 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, $\frac{1}{2}$, inch	„	98	
Do. tees, 1, $\frac{3}{4}$, 1 inch	„	45	
Do. do. $1\frac{1}{4}$, $\frac{1}{2}$, $1\frac{1}{2}$ „	„	130	
Do. do. 1, $\frac{1}{2}$, 1 „	„	66	
Do. do. $1\frac{1}{4}$, 1, $1\frac{1}{2}$ „	„	37	
Do. do. $1\frac{1}{4}$, $\frac{3}{4}$, $1\frac{1}{2}$ „	„	21	*c*
Do. do. $1\frac{1}{4}$, $\frac{1}{2}$, 1 „	„	9	
Do. do. $1\frac{1}{4}$, $\frac{1}{2}$, 1 „	„	13	
Do. do. 2, $\frac{1}{2}$, 1 „	„	3	
Do. do. 2, 1, 1 „	„	5	
Do. elbow 2, 2 inch	„	16	
Do. do. 1, $\frac{1}{2}$ „	„	27	
Do. tees 1, 2 1 inch	„	53	
Do. do. 2, 2, 1 „	„	10	
Do. do 2, $\frac{1}{2}$, 2 „	„	30	
Do. do. $\frac{1}{2}$, $\frac{1}{2}$, $\frac{1}{2}$ „	„	33	
W. I. crosses, $\frac{1}{2}$, $\frac{3}{4}$, 1 inch	„	12	*c*
Diminishing coupling, 2, $1\frac{1}{4}$ inch	„	1	
Do. do. $1\frac{1}{4}$, 1 „	„	5	*a*
$\frac{3}{4}$-inch tubes with couples 5 inches long	„	21	
Do. crosses, $1\frac{1}{4}$ inch	„	76	
Do. couplings, 1 inch	„	64	
Do. do. $\frac{3}{4}$ „	„	8	
Do. 2-inch tube ring nut	„	12	*c*
Do. $\frac{3}{4}$ „ to $\frac{1}{2}$ inch	„	29	
Do. screw nails, 6 inches long	„	80	
Do. bolts, 6 inches × $\frac{3}{4}$ inch	„	6	
Do. bends, $\frac{3}{4}$ inch to $\frac{3}{8}$ „	„	6	
Do. gas hooks	„	2,470	*b* all of small size wanted.
Do. washers	„	642	
C. I. lamp washers	„	53	
Screws, $1\frac{1}{2}$ inch × $\frac{1}{2}$ inch	„	360	
Roofing rivets, galvanized	„	756	
Rings, do.	„	405	*c*
Snap head rivets, 1 inch × $\frac{1}{4}$ inch	„	723	
Do. $1\frac{1}{2}$ inch × $\frac{1}{4}$ inch	„	230	
Do. $\frac{3}{4}$ „ × $\frac{1}{4}$ „	„	929	
W. I. pipe, 2 inches diameter	R. ft.	22	
Do. $1\frac{1}{2}$ „ do.	„	473	
Do. 1 „ do.	„	4,200	*b* 500
Do. $\frac{3}{4}$ „ do.	„	12,076	*c*
Do. $\frac{1}{2}$ „ do.	„	130½	*a*
Do. $\frac{1}{4}$ „ do.	„	1,762	

CHEPAUK,
28th October 1880.

(Signed) S. C. PLUMMER, Lieutenant,
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.

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, $\frac{1}{2}$ and $\frac{1}{4}$ inch	„	3,074	*a* burners.
Snap head revets, $\frac{7}{16}$ and $\frac{1}{4}$ „	„	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, $3\frac{3}{4}$ long $\frac{1}{2}$ diameter	„	70	
Do. tubes with coupling 1 inch diameter, $1\frac{3}{4}$ feet long.	„	36	
Do. do. $1\frac{1}{2}$ do.	„	8	
Do. do. $1\frac{1}{2}$ inch diameter $1\frac{3}{4}$ do.	„	103	
Do. do. $1\frac{1}{2}$ inch do. $1\frac{1}{2}$ do.	„	30	
W. I. tubes with coupling 1 ft. diameter, $\frac{1}{2}$ ft. long	„	5	
Do. bend $1\frac{1}{2}$ inch do.	„	67	
Do. do. 1 „ do.	„	16	*c*
Do. do. $\frac{1}{2}$ „ do.	„	5	
Do. tubes for lamp tops, $1\frac{1}{2}$ feet long, $\frac{3}{4}$ inch diameter.	„	504	
Do. pendants	„	485	*b* 150
Do. rod, $6\frac{1}{2}$ feet long, $\frac{3}{8}$ 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 $\frac{3}{8}$ inch.	„	28	
Do. do. flange and spigot pipes, $1\frac{1}{2}$ feet long, $1\frac{1}{2}$ inch diameter.	„	6	*c*
Do. do. do. $\frac{7}{8}$-inch diameter	„	1	
Do. 3-inch valve with handle	„	3	*a*
C. I. bends, $1\frac{1}{2}$ inch	„	1	
Do. do. $1\frac{1}{4}$ „	„	1	
Do. pipe 3 „ $\overset{3}{\underset{1\frac{1}{2}}{\diagdown\diagup}}$ $1\frac{1}{2}$ inch	„	6	*c*
Do. demy pipes	„	1	
Loose sockets	„	86	
Flange sockets valve	„	48	*b* all of 4 inch wanted.
C. I. 12-inch street syphon boxes	„	14	
Do. 10 „ do.	„	5	
Do. 8 „ do.	„	5	
Do. scrubbers sieves, pieces	„	1	
Do. iron sieves, oxide purifier	„	11	
Do. elbow connection bend, 1 inch	„	12	
Do. do. $1\frac{1}{2}$ „	„	47	
Do. syphon traps and covers	„	72	
Do. elbow carrior for brackets	„	39	*c*
Do. lamp brackets	„	140	
Do. bundles of flat backs for brackets	„	96	
Belly pipes, each 3 feet long with sockets at both ends and stopped for $1\frac{1}{2}$ serivices and fitted with plug	„	36	
Fire bars	„	15	
C. I. 14-inch lamp tops	„	30	
Do. do. do.	„	61	
	„	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, $\frac{1}{2}$, inch	„	98	
Do. tees, 1, $\frac{3}{4}$, 1 inch	„	45	
Do. do. $1\frac{1}{4}$, $\frac{1}{2}$, $1\frac{1}{4}$ „	„	130	
Do. do. 1, $\frac{1}{2}$, 1 „	„	66	
Do. do. $1\frac{1}{2}$, 1, $1\frac{1}{4}$ „	„	37	
Do. do. $1\frac{1}{2}$, $\frac{3}{4}$, $1\frac{1}{4}$ „	„	21	*c*
Do. do. $1\frac{1}{4}$, $\frac{3}{4}$, 1 „	„	9	
Do. do. $1\frac{1}{4}$, $\frac{1}{2}$, 1 „	„	13	
Do. do. 2, $\frac{1}{2}$, 1 „	„	3	
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Do. tees 1, 2 1 inch	„	53	
Do. do. 2, 2, 1 „	„	10	
Do. do 2, $\frac{1}{2}$, 2 „	„	30	
Do. do. $\frac{3}{4}$, $\frac{1}{2}$, $\frac{3}{4}$ „	„	33	
W. I. crosses, $\frac{1}{2}$, $\frac{3}{4}$, 1 inch	„	12	*c*
Diminishing coupling, 2, $1\frac{1}{4}$ inch	„	1	
Do. do. $1\frac{1}{4}$, 1 „	„	5	*a*
$\frac{3}{4}$-inch tubes with couples 5 inches long	„	21	
Do. crosses, $1\frac{1}{4}$ inch	„	76	
Do. couplings, 1 inch	„	64	
Do. do. $\frac{3}{4}$ „	„	8	
Do. 2-inch tube ring nut	„	12	*c*
Do. $\frac{3}{4}$ „ to $\frac{1}{2}$ inch	„	29	
Do. screw nails, 6 inches long	„	80	
Do. bolts, 6 inches × $\frac{3}{4}$ inch	„	6	
Do. bends, $\frac{3}{8}$ inch to $\frac{3}{8}$ „	„	6	
Do. gas hooks	„	2,470	*b* all of small size wanted.
Do. washers	„	642	
C. I. lamp washers	„	53	
Screws, $1\frac{1}{2}$ inch × $\frac{1}{2}$ inch	„	360	
Roofing rivets, galvanized	„	756	
Rings, do.	„	405	*c*
Snap head rivets, 1 inch × $\frac{1}{4}$ inch	„	723	
Do. $1\frac{1}{2}$ inch × $\frac{1}{4}$ inch	„	230	
Do. $\frac{3}{4}$ „ × $\frac{1}{4}$ „	„	929	
W. I. pipe, 2 inches diameter	R. ft.	22	
Do. $1\frac{1}{2}$ „ do.	„	473	
Do. 1 „ do.	„	4,200	*b* 500
Do. $\frac{3}{4}$ „ do.	„	12,076	*c*
Do. $\frac{1}{2}$ „ do.	„	139½	*a*
Do. $\frac{1}{4}$ „ do.	„	1,762	

CHEPAUK,
28th October 1880.

(Signed) S. C. PLUMMER, Lieutenant,
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.

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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 ... ... "	2	Do.
Engines, 15 horse-power, combined in one ... ... "	1	Do.
Boiler for 12 horse-power vertical engine ... ... "	1	Engine repairable, boiler unserviceable.
Engine, 12 horse-power, with boiler ... ... "	1	Repairable, do.
Do. 6 do. vertical tubular ... ... "	1	Unserviceable.
Do. 6 do. do. ... ... "	1	Repairable.
Do. 6 do. do. ... ... "	1	Serviceable.
Fan blower, patent ... ... "	6	Do.
Fly wheels, spare ... ... "	2	Repairable.
Lathes, C. I., turning, 6 feet ... ... "	1	Do.
Do. do. 8 " ... ... "	2	Do.
Do. do. 9 " ... ... "	1	Do.
Do. do. 10 " ... ... "	1	Do.
Do. do. 12 " ... ... "	1	Do.
Do. do. 14 " ... ... "	2	Do.
Do. wooden, turning, small ... ... "		
Do. screw cutting, 12 feet bed with 5 feet bed attached ... ... "	1	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 ... ... "	5	Unserviceable.
Do. laminating ... ... "	2	Repairable.
Do. marking ... ... "	2	Do.
Do. planing, 12 feet ... ... "	1	Do.
Do. do. 3 " ... ... "	1	Do.
Do. polishing disc ... ... "	1	Do.
Do. punching and shearing ... ... "	21	...
Saws, circular, of sizes ... ... No.	1	Repairable.
Machine, platform weighing, to weigh one ton ... "	3	Do.
Presser, die, multiplying ... ... "	24	Do.
Tables, cutting C. I., fly ... ... "	3	Do.
Do. do. hand ... ... "	9	Do.
Do. do. brass, hand ... ... "	1	Do.
Bucket, foundry, large geared ... ... About feet	100	Do.
Shafting, of sizes, W. I. ... ... No.	64	Do.
Pulleys, of sizes, for shafting ... ... "	64	Do.
Brackets, C. I., do. ... ... "	11	Do.
Couplings, C. I., do. ... ... "	1	Do.
Ladder, wooden, square ... ... "	1	Do.
Hand-cart ... ... "	1	Do.
Table, circular, saw ... ... "		

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.

6. No remarks required. Paragraph 12.

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, (Signed) JOHN MULLINS, Col., R.E.,
17th March 1881. 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." Paragraphs 4 and 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 proposals 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. Paragraphs 7, 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.
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GENERAL.
ACCOUNT.

Govt. of {1881} Madras.

PUBLIC WORKS.

To

SUPERINTENDING ENGINEERS,

&c., &c., &c.

Dated April, 188.

Issued

Read. 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 —,

30TH JUNE 1882, No. 1649 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 24.

Read the following papers:—

Letter from the Superintending Engineer,	First Circle,	dated 17th April 1882,	No. 33 G.L.
Do.	do.	Second Circle,	„ 23rd May	„	„ 345 K.S.
Do.	do.	Third Circle,	„ 10th „	„	„ 227.
Do.	do.	Fourth Circle,	„ 16th June	„	„ 226.
Do.	do.	Fifth Circle,	„ 20th April	„	„ 231.
Do.	do.	Sixth Circle	„ 9th June	„	„ 419 T.J.
Do.	Consulting Architect to Government,		„ 3rd „	„	„ 179.

No. 25.

ORDER—dated 30th June 1882, No. 1648 W., Public Works.

In their letter No. 72 A.G., dated 27th January 1882, the Government of India pointed out that the value of materials at site of works in this Presidency on the 31st March 1881 was Rs. 76,207, and requested to be furnished with a report on the following points:—

(*a*) Whether the materials were verified during the year by actual count or weightment.

(*b*) Whether the sum of Rs. 76,207 represents their fair market value.

(*c*) Whether the materials are likely to be utilized on works at an early date, and if not, whether it might not be desirable to transfer them from the accounts of works to stock.

2. The following table shows the works on which there were materials at site on the date named, and the replies of Superintending Engineers concerned to the above questions:—

Names of Divisions.	Names of Works.	Value of Materials on 31st March 1881.	Replies from Superintending Engineers to questions (*a*), (*b*) and (*c*).
		Rs. A. P.	
Vizagapatam ...	Potinghy Ghât	2,960 7 9	(*a*) Yes. (*b*) Yes. (*c*) Yes.
	Value of materials at site of other works, costing at each Rs. 2,500 and under.	4,004 8 3	
West Coast ...	Government House, Ooty ...	1,611 0 0	(*a*) Yes. (*b*) Yes, with the exception of Rs. 112-2, the value of four old pattern cast-iron saddles. (*c*) Yes, with the exception of materials to the value of Rs. 247, comprising the above-mentioned cast-iron saddles and 7 brass door locks which are not required and will be sent to the Public Works Stores.
	Combined Post and Telegraph Office at Ooty ...	3,044 0 0	

Names of Divisions.	Names of Works.	Value of Materials on 31st March 1881.	Replies from Superintending Engineers to questions (a), (b) and (c).
		Rs. A. P.	
Salem	Marandahally Project ...	792 0 0	(a) Yes. (b) Yes (c) The materials are not likely to be used on the work at an early date, and as they consist of bricks, broken stone, cut stone, &c., they cannot be used on ; other works with any advantage owing to the great distance at which works in progress are situated.
Salem	Sick Line Stables at the Remount Depôt at Hosûr.	1,347 0 0	The whole of these materials have since been used on the work.
Salem ...	Chinnappamputty Tank ...	220 0 0	This is an erroneous entry as the materials had been fully used on the work before 31st March 1881, but not properly adjusted at the time. Since adjusted and completion report submitted.
Presidency ...	Improvements to Gun Powder Factory.	10,657 0 0	(a) Yes. (b) Yes, with the exception of Rs. 1,530-7-6 which represents more than the market value of certain articles. (c) All the materials have been, or will be, utilized on works with the exception of the articles valued at Rs. 1,530-7-6 which are not likely to be used.
Trichinopoly ...	Constructing six Police huts at Rajingoody.	470 0 0	(a) Yes. (b) Yes. (c) Most of the materials have already been utilized on works. The stock in the Trichy Division was cleared off the returns before the end of March 1882.
	Other Minor Works ...	3,071 0 0	
Tanjore ...	Regulating works for the Codamurty and Tirumalrajan river.	6,567 0 0	(a) Yes. (b) Yes. (c) Yes.
	Tanjore Palace		
Architect ...	Telegraph Office	4,502 0 0	
	Lying-in-Hospital	34,205 0 0	(a) Yes. (b) Yes. (c) Yes.
	Medical School at the Monegar Choultry.	2,715 0 0 41 0 0	
	Total ...	76,207 0 0	

3. The materials at site of the Marandahally Project in the Salem Division and those valued at Rs. 1,530-7-6 at the Gunpowder Factory, Madras, should be sold as soon as possible in the usual manner.

4. Ordered that a copy of these Proceedings with copy of G.O., No. 447 W., dated 18th February 1882, be forwarded for the information of the Government of India.

(Here enter No. 1349 W., dated 30th June 1882.)

(True Extract.)

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

To the Superintending Engineer, First Circle.
" " Fourth do.
" " Fifth do.
" " Sixth do.
" Consulting Architect to Government.
" Examiner of Public Works Accounts.

No. 26.

Endorsement—dated 30th June 1882, No. 1649 W., Public Works.

Forwarded.

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

Exd. W. H. French.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of [1882] Madras.

PUBLIC WORKS.

Dated June, 30th.

Read. *Encl.*

G.O., 30th June 1882, No. 1649 W.

JUNE.

Nos. 24—26.

Materials at site of works.

On the subject of —.

1208/18

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 16th August 1883, No. 86 W. :—

I have the honor to submit, for information and orders of Government, notes by the Deputy Examiner, Mr. Rainier, of his inspection of the office of the General Superintendent, Public Works Stores.

2. The orders contained in paragraph 3 of G.O., No. 2331 W., of 21st September 1881, and paragraph 4 of G.O., No. 3 W., of 5th January 1882, should be borne in mind, and continuous stock-taking arranged for, so that each class of stores may be counted once in twelve months.

3. The balances at debit of stores of late years have been as follows :—

	Rs.
1879-80	4,05,000
1880-81	3,93,000
1881-82	4,72,000
1882-83	3,64,000

The increase in 1881-82 was in consequence of the transfer of a large quantity (Rs. 90,000) of stores which had previously been held by the workshops. The apparent reduction in the balance at the end of the past year has been to the extent of some Rs. 60,000, only a book transaction, and not the result of issues reducing quantities. Under orders of Government the stock on hand was revalued and statements furnished by the General Superintendent showing the results of the action. The loss subsequently adjusted amounted to about Rs. 60,000 in round figures as above stated, and the stock ledgers were opened on 1st November 1882 with the correct quantities and revised rates of stores considered serviceable, obsolete articles being excluded. Some of these obsolete articles have been disposed of.

4. Orders were issued (G.O., No. 2743 W., dated 21st October 1882) that surplus stores should be advertised as widely as possible. Revised lists corrected to 1st January 1883 were published in the *Fort St. George Gazette* Supplement, 28th March 1883. The estimated value of the surplus stock was given at Rs. 2,25,000, and of stock which it was intended to retain at Rs. 1,62,000. The obsolete stores were put down at a value of Rs. 38,700.

5. In his letter printed with G.O., No. 3 W., of 5th January 1882, the General Superintendent states that "the large amount of stock in the Public Works Stores will be steadily reduced, owing to the recent orders permitting the Superintendent to lower the book rates." As stated in paragraph 3 above, the revised rates were adopted as from 1st November 1882, and probably there had not been sufficient time before the close of the financial year 1882-83 to judge how far the reduced rates had attained their object.

6. The value of issues during the year (1882-83) as affecting the balance at the commencement of the year amounted to only Rs. 50,000, at which rate the reduction of the supply on hand will be a matter of years. Should the construction of State Railways or Tramways be pressed, it is probable that there would be an opening for the disposal of a much larger quantity of stores than our normal demand requires.

ENCLOSURE.

Memorandum of Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the Office of the General Superintendent, Public Works Stores, on the 8th August 1883.

Lieutenant Baddeley, R.E., the General Superintendent, and P. Singaravalu Moodelliar, the Accountant, were present.

2. The division was last inspected on the 7th August 1882.

3. When, as in the case of this office, a ledger account is kept for each article of stores, it is of much importance that there should be a strict record of all receipts, and that every bill as it comes to hand (sometimes long after the stores themselves) should be varified by the storekeeper, and should bear upon its face when filed away—

(1) The Storekeeper's verification.
(2) The sanction under which the purchase was made.
(3) The item and folio number of the daily receipts book in which the first receipt of the stores is to be found recorded.

If this were done, it would be easy to refer back regarding any stores purchase; moreover, the responsibility of the storekeeper would be definitely fixed.

When the stores are not billed for (*i.e.*, in some transfer transactions), the invoice or, in the absence of any other document, the advice note of transfer debit should be enfaced as above. There is no such enfacement at present, but the General Superintendent was understood to cordially agree to the proposal.

4. The sanctions were produced in every case during an examination of the purchase transactions and primary books with the ledgers here and there, but such sanctions should be filed in a guard book, and consecutively numbered; they are now loose and separate, and are liable to be mislaid.

5. As regards the stores ledgers themselves, they are well kept; Accountant T. Soondrum Pillay, who was been for some days carefully auditing them, finds them correctly posted, and balanced, and reports as follows:—

"The new ledgers open with the balances at the reduced or revised rates ordered in G.O., No. 2743 W., of 21st October 1882, excluding the value of obsolete stores.

"The actual book loss by the revaluation of serviceable stores, and by exclusion of obsolete stores from the new ledgers, amounts to Rs. 71,105-3-4,* of which a sum of Rs. 9,831-11-0 has been realized by sales of obsolete stores, Rs. 779-8-9 by sale of serviceable stores at higher than the standard or book rates, and the difference, Rs. 60,493-15-7, charged off to profit and loss; so that the ledger balances at the half-year ending 31st March 1883 close with the standard rates. It is observed in some cases the information required to be given in column 'From whom received' and 'To whom issued' is not clearly noted. The manner in which this should be done has been explained."

	Rs.	A.	P.
* Balance at end of October 1882 ..	4,52,447	0	0
Balance brought forward on 1st November 1882 in new books	3,81,341	12	8
	71,105	3	4

6. The issues were found to be methodically and correctly treated.

7. The cash book, cash abstract book, and adjustments book were in order, except that in the latter the proper column should clearly show to what voucher each transaction refers for support.

8. The accuracy of the General Superintendent's treasury balance on the 31st July 1883 was proved. Cheque books are properly treated.

9. Stock has been verified by actual count as regards instruments, tools, and the like this financial year by the General Superintendent himself; verification of other stock is said to be in progress gradually as time is found. It was suggested to the General Superintendent that there might perhaps be more satisfaction to be had from a system of constant continuous stock-taking by a clerk told off for that sole purpose, as intended by the remark in paragraph 3 of G.O., No. 2331 W., of 21st September 1881.

10. The miscellaneous receipts counterfoil books should perhaps bear a printed as well as a written number on each page. There are frequent receipts, and at present one could extract a page easily without the page number losing sequence, and therefore without much chance of detection.

11. There is a great deal of State Railway work; 50 out of 64 consignments of stores received by sea during the last year (1882-83) were for State Railways, and such business may now increase steadily, in which case the 5 per cent. commission on it (G.O., No. 2054 W., of 20th August 1880), which is being credited to Establishment, will more and more cover the outlay under that head, and improve the prospects of the concern generally.

12. Many of the stores purchases are for the fulfilment of some particular indent, and transactions of this sort do not pass through the storekeeper's ledger, but, when paid for from the stores office, are debited (in transfer) to the indentor division or department.

Particulars of such stores receipts are recorded quite separately in a rough book for the purpose.

13. Of other store transactions, viz., those purchases for the reserve, and issues thence, which are recorded in the storekeeper's ledgers, there were in 1882-83 receipts amounting to Rs. 49,881 and issues Rs. 87,426.

The receipts include, however, articles returned to stores as unserviceable, repaired in the shops, and then brought on to the books at a valuation.

14. The balance at debit of stores on the 31st March 1883 was Rs. 3,63,960.

15. The records of the office appeared to be well kept.

16. There was nothing in the suspense accounts worthy of notice here.

17. It would be well for the punctuality of the office work if bills for landing charges, pier dues, &c., could be rendered by the Master Attendant's office promptly after the landing of each ship's consignment, instead of after two or three months' delay as at present.

MADRAS,
11th August 1883.

ORDER—dated 22nd August 1883, No. 2361 W., Public Works.

Communicated to the General Superintendent, Public Works Stores, for information and guidance. The report is satisfactory.

(True Extract.)

(Signed) R. H. SANKEY, Major-General, R.E.,
Secretary to Govt., P.W.D.

To the General Superintendent, Public Works Stores.
" Examiner, Public Works Accounts.

Exd. A. F. Goodall.
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GENERAL.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated August, 22nd.

Read. *Encl.*

G.O., 22nd Aug. 1883, No. 2361 W.

AUGUST.

Inspection Notes

The — on the office of the General Superintendent, Public Works Stores, by the Deputy Examiner, Public Works Accounts.

18TH JUNE 1884, No. 1521 W., PUBLIC WORKS.

1908/80

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from Lieutenant-Colonel H. M. VIBART, R.E., Superintending Engineer, III Circle, to the Chief Engineer, Public Works Department, dated Rámandrug, 30th May 1884, No. 428 :—

With reference to G. O., No. 1171 W., dated 9th May 1884, I have the honor to submit a statement showing the particulars of stock in the Bellary division as stood on the 31st March 1884, and to request sanction for the maximum limit of "reserve stock" in that division being, for the present, fixed at Rs. 14,000.

2. The stock as per items 4 and 5 will be utilised and endeavours will be made for using the remaining stock as early as possible.

ORDER—dated 18th June 1884, No. 1521 W., Public Works.

It is not considered desirable to sanction a reserve stock limit for the Bellary division. The articles enumerated in the list submitted with the Superintending Engineer's letter will be kept as ordinary stock until they can be disposed of.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, III Circle.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
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GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated June, 18th.

Recd. *Encl.*

G.O., 18th June 1884, No. 1521 W.

JUNE.

Stock

Declining, with remarks, to sanction a reserve limit for the — in the Bellary division.

3RD JULY 1884, No. 623 I., PUBLIC WORKS.

1908/84

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

READ—the following letter from Lieutenant-Colonel P. MONTGOMERIE, R.E., Superintending Engineer, I Circle, to the Chief Engineer for Irrigation, dated Dowlaishweram, 13th June 1884, No. 740 G.D.:—

I have the honor to inform you that the Executive Engineer, Godávari Eastern division, reports that Rs. 25,000, sanctioned in G.O., No. 107 I., of the 3rd February 1883, as the limit of the reserve stock of that division, was, during the last official year, found insufficient, and requests that it may be raised to Rs. 30,000. I therefore request that you will be so good as to obtain sanction of Government for a temporary increase of reserve stock of the division to the above amount during the present pressure of work. In the event of the increase being sanctioned, I request that it may be given under the head "building materials."

ORDER—dated 3rd July 1884, No. 623 I., Public Works.

2. The maximum limit of reserve stock in the Godávari Eastern division, sanctioned in G.O., No. 107 I., of 3rd February 1883, is for the present temporarily extended from Rs. 25,000 to Rs. 30,000, the increase being under the head "building materials."

2. The Superintending Engineer will report when the present pressure of work is over, with a view to reduce again the maximum limit of reserve stock.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

To the Superintending Engineer, I Circle
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.

Exd. E Fernandez.
Spare Copies

IRRIGATION.
ACCOUNT.

Govt. of [1884] Madras.

PUBLIC WORKS.

Dated July, 3rd.

Read. *Encl.*

G.O., 3rd July 1884, No. 623 I.

JULY.

Reserve Stock

The limit of — in the Godávari Eastern ...ision temporarily increased by Rs. 5,000 ...der "building materials."

5TH JULY 1884, No. 690 R., PUBLIC WORKS.

1305/22

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper:—

From Major F. FIREBRACE, R.E., Under Secretary to the Government of India, Public Works Department (Railway Traffic), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 23rd June 1884, No. 556 R.T.

Referring to paragraph 3 of Madras Government resolution, No. 1096 R., dated the 8th October 1883, and to paragraph 9 of the report of the Locomotive Superintendent, Madras Railway, for the half-year ending 31st December 1883, furnished with your docket, No. 591 R., dated 5th June 1884, I am directed to request that the Government of India may be favored with such details as are now available of the adjustments necessitated by the reduction in the locomotive stock of the Madras Railway.

ORDER—dated 5th July 1884, No. 690 R., Public Works.

Communicated to the Consulting Engineer for Railways, with reference to the undermentioned proceedings—

No. 1096 R., dated 8th October 1883,
" 590 R., " 5th June 1884,

and for early submission of the information required by the Government of India.

(True Extract.)

(Signed) C. J. SMITH, Lieut.-Col., R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
" Examiner, Guaranteed Railway Accounts.

Exd. E. Fernandez.
Spare Copies

RAILWAY.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated July, 5th.

Read. *Encl.*

G.O., 5th July 1884, No. 690 R.

8254/1

JULY.

Locomotive Stock, Madras Railway

Letter from the Government of India requesting to know the details now available of the adjustments necessitated by the reduction in the —, communicated to the Consulting Engineer for Railways for the submission of the information.

1908/23

Annexure to G.O., No. 1376 W., dated 1st August 1884.

EXTRACT paragraph 19 of the Examiner's "Review of the statements analysing the several suspense balances at the end of the year 1882-83."

19. *Value of materials charged to works, but remaining unexpended at end of the year.*—The value aggregates Rs. 6,95,963, the bulk of which is thus made up :—

A. VIZAGAPATAM DIVISION.

	RS.
I. Constructing new Potinghy ghât (chiefly dynamite and other blasting materials and metal) ... ... Materials counted and found correct.	7,364
II. The balance Rs. 2,744 is the value of sundry items of building materials at site of different works. All counted and found correct.	

B. GODAVARI CENTRAL DIVISION.

The sum of Rs. 5,234 is made up of the value of sundry items of building materials at site of various works. Executive Engineer reports that the materials at site are measured up monthly.

C. GODAVARI EASTERN DIVISION.

I. Constructing lock at Thallaravoo (chiefly building stone, concrete, and lime) ... ... Materials counted.	4,963
II. Constructing police headquarter office at Rajahmundry (chiefly teakwood, building stone and lime) ... ... Materials counted in February 1883.	3,571
III. Constructing taluk cutcherry at Bhadráchalam ... ... Materials counted.	2,150
IV. The remaining balance is made up of sundry items of building materials at site of various works. Almost all the materials were counted.	

D. GODAVARI WESTERN DIVISION.

I. Constructing Vissakodu lock (chiefly building stone, lime, &c.) ...	5,633
II. The balance is made up of building materials at site of various works. The materials were counted in each case and found correct.	

E. GUDIVADA DIVISION.

I. Constructing Polraz canal head lock (chiefly stone, lime, &c) ...	5,969
II. The balance is made up of sundry items at site of various works. Materials counted.	

F. KISTNA EASTERN DIVISION.

I. Constructing Kasarapalli aqueduct (chiefly bricks, stone and lime). Materials counted and found correct.	6,222
II. The remaining balance is made up of sundry items at site of various works. All counted and found correct.	

G. KISTNA WESTERN DIVISION.

I. Constructing Karanchedu aqueduct (chiefly stone and lime) ...	6,405
II. Do. bridge over Commamur canal (as above)	2,888
III. Do. district munsif's court at Bápatla (chiefly teakwood and house fittings)	5,633
IV. Do. divisional office at Duggirala (chiefly teakwood) ...	4,717
V. The balance is made up of sundry items at site of various works. Materials all counted.	

H. Nellore Division.

	Rs.
I. District Munsif's Court at Kavali (chiefly teakwood and house fittings)	5,332
II. The balance is made up of small sums for various works. Materials counted and found correct.	

I. Sangam Project Division.

I. Constructing an anicut at Sangam (bricks, stone, timber and metals)	23,817
The Executive Engineer states that he has not found it possible to measure all the materials, but he is satisfied that all is correct.	
II. Kanigiri canal, constructing head-sluice (chiefly bricks and stone)	3,005
III. Do. reservoir, earthwork, revetment (chiefly roughstone and timber)	12,229
IV. Do. constructing surplus weir (chiefly large stone and bricks.)	11,227
V. Eastern channel, constructing head-sluice (as above)	5,409
VI. Feeder to supply southern and central channel, constructing head-sluice (as above)	3,295
Materials have been counted and measured as far as possible and found correct.	
The balance is made up of miscellaneous items at site of various works.	

J. Bellary Division.

I. Improvements to Bookapatam tank weir (chiefly bricks and stone and three Archimedian screws)	3,303
II. Constructing stables for one field battery (timber and stone) ...	7,362
Timber inspected by Executive Engineer.	
Other materials counted and found correct.	

K. Cuddapah Division.

I. Kondur anicut	2,884
The materials comprise bricks, broken metal, sand, and gravel.	
On count being taken after the heavy rains of November 1882 it was found that materials to the value of Rs. 720 were washed away. The circumstances were reported to Superintending Engineer. Orders received to charge the loss to the work.	

L. Nilgiri Division.

I. Constructing cinchona buildings at Naduvatam (chiefly building materials, metals and house fittings)	9,682
II. Providing kitchen ranges for married quarters at Wellington (120 iron stoves)	6,200
III. Combined post and telegraph offices, Ootacamund (chiefly teakwood, shingles, &c.)	10,451
IV. Bazaar drainage, Ootacamund (drain stores)	19,262
V. Constructing barracks for part of Company of Sappers on Stonehouse Hill (teakwood, house fittings and corrugated iron sheets) ...	4,880
V. Additions and alterations to Government offices, Stonehouse (teakwood and house fittings)	5,386
VI. Constructing clerks' quarters on Stonehouse (chiefly teakwood) ...	5,259
VII. Constructing Government House (teakwood and house-fittings) ...	6,730
Some of the materials were checked, measured, and found correct; all were not counted.	

M. Coimbatore Division.

I. Additions to Collector's cutcherry, Mangalore (chiefly house-fittings)	4,434
II. District munsif's court at Puttur (timber, stone and lime) ...	2,900
III. Constructing barracks for a detachment of British infantry at Malapuram (chiefly tiles, stone, and asphalte)	9,161
Materials counted and found correct.	

N. North Arcot Division.

I. Jail superintendent's quarters at Vellore (chiefly teakwood and bricks)	7,856
II. Taluk cutcherry at Wálájápet (timber, metals and building materials)	7,332
III. High school at Chittoor (teakwood, bricks, &c.)	6,943
Materials counted and found correct.	

O. South Arcot Division.

I. Lengthening Pelandorai anicut (chiefly roughstone and firewood)	3,914
II. Second-class taluk cutcherry at Tiruvádi (chiefly teakwood) ...	2,709
The balance is made up of sundry materials at site of various works. Executive Engineer has not reported whether the materials were counted.	

P. Chingleput Division.

I. Pattara Peramatar tank, reconstructing a sluice (brick)	3,717
II. Boosikal weir (nine swing shutters and sundry materials)	2,454
III. Kotangal weir (sixteen swing shutters and sundries)	3,989
IV. New Royal Artillery barracks, Mount (chiefly teakwood work and house fittings)	8,652
Materials counted.	

Q. Buckingham Canal Division.

I. Constructing lock at the head of junction canal on the left bank of the Adyar river (chiefly teakwood, Portland cement, jelly for concrete and stone)	9,371
II. Improving the canal from Pennér to Kistna frontier (chiefly laterite stone, and house fittings)	4,159
III. Improvements to Madras basin (Portland cement)	10,533
The Executive Engineer has not reported whether materials were counted or not.	

R. Presidency and Bangalore Divisions.

I. Grand arsenal, renewing a portion of the roof (teakwood and cement)	3,000
II. Widening the promenade between the Napier bridge and Triplicane creek (rough granite stone)	5,500
III. Constructing composition mills in the gunpowder manufactory (chiefly teak timber)	6,895
Materials counted.	

S. Trichinopoly Division.

I. Reconstructing head-sluice for Marudur Natvoical (brick and stone)	2,872
II. Constructing district munsif's court-house at Kulitalai (chiefly teakwood)	4,519
III. Constructing taluk cutcherry at Perambalúr (chiefly teakwood) ...	5,352
IV. Constructing district munsif's court at Ariyalúr (chiefly teakwood)	4,021
Materials counted.	

T. Tanjore Division.

I. Providing screw shutters to Upper Coleroon anicut under-sluices (teakwood and teak screw shutters)	8,824
II. Constructing district jail at Tanjore (chiefly metal, limestone and firewood)	10,639
III. Constructing district munsif's court at Triviár (teak logs and bricks)	2,933
IV. Divisional office, Tanjore (chiefly teakwood)	2,377
V. Constructing Tanjore palace (teakwood, nut reepers, &c.) ...	7,164
The Executive Engineer has not reported whether materials were counted or not.	

U. Negapatam Division.

		Rs.
I.	Made up entirely of small sums on different works. Materials counted.	

V. Madura Division.

I.	Constructing sub-magistrate's cutcherry at Tiruvadanai (chiefly teakwood)	2,620
II.	Cumbum-Gúdalúr road (chiefly stone) ... ... Materials counted, except item II, which is under the charge of Local Fund officers.	4,083

W. Tinnevelly Division.

I.	District jail at Palamcottah (teakwood, metals and limestone) ...	2,247
II.	Constructing north main channel (bricks and stone) ... ... Materials counted.	3,474

X. Cauvery and Vennár Regulator Division.

I.	Cauvery head-sluice (rough and cut stone, bricks, lime, &c.) ... Materials counted.	11,338

Y. Consulting Architect.

I.	Post office, Madras (teakwood, bricks, tiles, stone, metals, &c.) ...	22,345
II.	Telegraph office (as above)	8,568
III.	Addition to Government Central Museum (teakwood and zinc roofing)	5,211
IV.	Record-room and verandah to Examiner's office (rolled iron girders, cast-iron column, plate, glass, &c.)	4,174
V.	Ameer Mahal (teakwood, roller, iron joists and burnt shell) ... Materials not fully counted.	5,695

Z. Madras Harbour Works.

	Eight-hundred concrete blocks to be used on the piers	1,51,178

1208/85

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

Proceedings of the Government of India, Public Works Department (Account—General), dated Fort William, 2nd June 1884, No. 156 A.G.

Suspense Balances of the General Branch of the Public Works Department at the close of the Year 1882-83.

Read—the following :—

Note by Lieut.-Col. A. J. FILGATE, R.E., Accountant-General, Public Works Department, dated 7th April 1884, No. 180 G.

In the following tables, the balances of the various suspense accounts are exhibited by Funds and Provinces, and compared with the closing balances for the year 1881-82 :—

PROVINCIAL AND LOCAL.

	Madras Provincial.	Bombay Provincial.	Punjab Provincial.	North-Western Provinces and Oudh.		Assam Provincial.	Central Provinces Provincial.	Bengal Provincial.	British Burmah Provincial.	Total.
				Provincial.	Local.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stock purchases and sales—										
Balance on 1st April 1882 .. Dr.	26,464	..	6	..	..	..	893	19,269	925	47,557
.. Cr.	8,403	..	58	..	..	6,267	645	24,893	..	40,266
,, ,, 1883 .. Dr.	13,402	..	1,414	..	..	8,055	17	35,958	696	59,542
.. Cr.	18,891	..	60	..	..	..	6,052	36,950	..	61,953
Increase or decrease .. Dr.	— 13,062	..	+ 1,408	..	..	+ 8,055	— 876	+ 10,689	— 229	+ 11,985
.. Cr.	+ 10,488	..	+ 2	..	..	— 6,267	+ 5,407	+ 12,057	..	+ 21,687
Stock—										
Balance on 1st April 1882	6,44,844	20,745	1,14,368	7,10,542	..	1,14,346	37,635	4,82,304	1,88,707	17,13,491
,, ,, 1883	4,94,189	25,143	92,418	80,688	..	1,26,686	88,643	5,21,971	1,38,629	15,18,367
Increase or decrease ..	— 1,50,655	+ 4,398	— 21,950	— 29,854	..	+ 12,340	+ 1,008	+ 39,667	— 50,078	— 1,95,124
Miscellaneous advances—										
Balance on 1st April 1882	54,287	3,951	29,863	19,845	..	47,738	2,900	67,875	20,849	2,47,288
,, ,, 1883	85,997	17,715	13,948	19,988	6,102	38,866	4,693	2,70,349	25,889	4,83,547
Increase or decrease ..	+ 31,730	+ 13,764	— 15,915	+ 143	+ 6,102	— 8,872	+ 1,793	+ 2,02,474	+ 5,040	+ 2,36,259
London invoices—										
Balance on 1st April 1882	— 91	+ 37,817	..	..	..	..	..	..	..	+ 37,726
,, ,, 1883	+ 7,859	+ 5	..	..	..	..	..	..	..	+ 7,864
Increase or decrease ..	+ 7,950	— 37,812	..	..	..	..	..	..	..	— 29,862
London stores—										
Balance on 1st April 1882	+ 10,596	+ 5,262	..	..	..	..	..	..	..	+ 15,852
,, ,, 1883	+ 2,859	+ 1	..	+ 68	..	+ 5,938	..	..	..	+ 8,866
Increase or decrease ..	— 7,731	— 5,261	..	+ 68	..	+ 5,938	..	..	..	— 6,986
Deposits—										
Balance on 1st April 1882	2,39,125	1,26,008	30,692	68,048	..	6,919	35,968	1,89,676	64,907	7,61,343
,, ,, 1883	2,44,169	1,88,372	19,124	79,470	19,563	7,923	32,819	1,62,248	90,680	8,44,368
Increase or decrease ..	+ 5,044	+ 62,364	— 11,568	+ 11,422	+ 19,563	+ 1,004	— 3,149	— 27,428	+ 25,773	+ 83,025
Tuccavee advances—										
Balance on 1st April 1882	..	..	..	..	..	..	..	3,210	..	3,210
,, ,, 1883	..	..	..	..	..	..	..	1,368	..	1,368
Increase or decrease ..	..	..	..	..	..	..	..	— 1,842	..	— 1,842
Barrack supplies—										
Balance on 1st April 1882	..	..	..	..	..	..	..	..	..	..
,, ,, 1883	+ 3,673	..	..	..	..	..	..	..	..	3,673
Increase or decrease ..	+ 3,673	..	..	..	..	..	..	..	..	+ 3,673

IMPERIAL—MILITARY WORKS AND CIVIL BUILDINGS, ROADS AND SERVICES.

	Madras.	Coorg.	Bombay.		Baluchistan Agency.	Military Works Department.		Central India.		Punjab.	North-Western Provinces and Oudh.	Rajputana.		Central Provinces.	Hydera-bad.	Total.
	Civil Buildings, Roads and Services.	Civil Buildings, Roads and Services.	Military Works.	Civil Buildings, Roads and Services.	Military Works.	Military Works.	Civil Buildings, Roads and Services.	Military.	Civil Buildings, Roads and Services.	Civil Buildings, Roads and Services.	Civil Buildings, Roads and Services.	Military.	Civil Buildings, Roads and Services.	Military.	Imperial—Military.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stock purchases and sales—																
Balance on 1st April 1882. Dr.	..	36	98	..	48	27,478	4,887	..	315	..	..	11	..	63	294	33,230
Cr.	9	..	..	..	27	3,200	160	..	..	..	..	..	..	..	172	3,568
,, ,, 1883. Dr.	..	..	20	..	1,001	19,832	..	..	..	..	..	28	..	..	416	21,297
Cr.	13,243	..	..	..	375	2,272	1,434	7,179	..	..	..	40	..	..	208	24,751
Increase or decrease .. Dr.	..	— 36	— 78	..	+ 953	— 7,646	— 4,887	..	— 315	..	..	+ 17	..	— 63	+ 122	— 11,933
Cr.	+ 13,234	..	..	..	+ 348	— 928	+ 1,274	+ 7,179	..	..	..	+ 40	..	..	+ 36	+ 21,183
Stock—																
Balance on 1st April 1882	54,260	2,818	74,997	3,203	1,57,150	14,56,930	61,346	61,418	5,302	..	..	37,395	4,123	1,11,455	18,280	20,48,683
,, ,, 1883	93,142	3,090	74,112	..	1,31,210	13,16,334	1,12,734	78,082	2,780	..	..	36,047	2,420	97,922	13,886	19,61,759
Increase or decrease ..	+ 38,882	+ 272	— 885	— 3,203	— 25,940	— 1,40,596	+ 51,388	+ 16,664	— 2,522	..	..	— 1,348	— 1,709	— 13,533	— 4,394	— 86,924
Miscellaneous advances—																
Balance on 1st April 1882	1,089	107	3,685	337	5,652	52,886	2,028	5,295	2,174	..	5,480	450	1,131	315	2,641	83,370
,, ,, 1883	5,050	244	4,763	44,586	9,096	19,364	2,520	8,356	4,590	..	..	127	1,393	236	2,796	1,03,121
Increase or decrease ..	+ 3,961	+ 137	+ 1,078	+ 44,249	+ 3,444	— 33,522	— 108	+ 3,061	+ 2,416	..	— 5,480	— 323	+ 262	— 79	+ 155	+ 19,251
London invoices—																
Balance on 1st April 1882	..	..	+ 419	..	..	— 1,497	..	..	..	+ 44,100	..	..	..	..	..	+ 43,022
,, ,, 1883	— 2,439	..	+ 419	..	..	— 95	..	..	..	..	..	..	..	..	..	— 2,115
Increase or decrease ..	— 2,439	..	..	..	..	+ 1,402	..	..	..	— 44,100	..	..	..	..	..	— 45,137
London stores—																
Balance on 1st April 1882	..	..	— 306	..	..	+ 1,800	..	..	..	..	..	..	..	..	..	+ 1,494
,, ,, 1883	— 488	..	— 414	..	..	+ 3,626	..	..	..	..	..	..	..	..	..	+ 2,729
Increase or decrease ..	— 488	..	— 108	..	..	+ 1,826	..	..	..	..	..	..	..	..	..	+ 1,230
Deposits—																
Balance on 1st April 1882	..	..	185	..	— 4,608	1,12,385	187	..	1,84,742	..	..	..	48,459	..	4,439	3,45,789
,, ,, 1883	..	..	321	..	10,661	72,919	10,668	..	84,951	..	..	..	30,970	..	4,050	2,14,540
Increase or decrease ..	..	+ 136	..	..	+ 15,269	— 39,466	+ 10,481	..	— 99,791	..	..	..	— 17,489	..	— 389	— 1,31,249
Tuccavee advances—																
Balance on 1st April 1882	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
,, ,, 1883	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Increase or decrease ..	..	..	..	..	..	..	..	..	..	110	..	..	..	..	..	110
Barrack supplies—																
Balance on 1st April 1882	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
,, ,, 1883	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Increase or decrease ..	..	..	..	..	..	..	..	..	..	— 110	..	..	..	..	..	— 110

* Madras Harbour Works.

GENERAL ABSTRACT.

—		Imperial.	Provincial.	Local.	Total.
		Rs.	Rs.	Rs.	Rs.
Stock purchases and sales—					
Balance on 1st April 1882...	Dr. ...	33,230	47,557	...	80,787
	Cr. ...	3,568	40,266	...	43,834
" " 1883...	Dr. ...	21,297	59,542	...	80,839
	Cr. ...	24,751	61,953	...	86,704
Increase or decrease ...	Dr. ...	—11,933	+11,985	...	+52
	Cr. ...	+21,183	+21,687	...	+42,870
Stock—					
Balance on 1st April 1882		20,48,683	17,13,491	...	37,62,174
" " 1883		19,61,759	15,18,367	...	34,80,126
Increase or decrease ...		—86,924	—1,95,124	...	—2,82,048
Miscellaneous advances—					
Balance on 1st April 1882		83,870	2,47,288	...	3,31,158
" " 1883		1,03,121	4,77,445	6,102	5,86,668
Increase or decrease ...		+19,251	+2,30,157	+6,102	+2,55,510
London invoices—					
Balance on 1st April 1882		+43,022	+37,726	...	+80,748
" " 1883		—2,115	+7,864	...	+5,749
Increase or decrease ...		—45,137	—29,862	...	—74,999
London stores—					
Balance on 1st April 1882		+1,494	+15,852	...	+17,346
" " 1883		+2,724	+8,866	...	+11,590
Increase or decrease ...		+1,230	—6,986	...	—5,756
Deposits—					
Balance on 1st April 1882		3,45,789	7,61,343	...	11,07,132
" " 1883		2,14,540	8,24,805	19,563	10,58,908
Increase or decrease ...		—1,31,249	+63,462	+19,563	—48,224
Tuccavee advances—					
Balance on 1st April 1882		...	3,210	...	3,210
" " 1883		...	1,368	...	1,368
Increase or decrease ...		...	—1,842	...	—1,842
Barrack supplies—					
Balance on 1st April 1882		110	...	...	110
" " 1883		...	3,673	...	3,673
Increase or decrease ...		—110	+3,673	...	+2,563

2. *Stock purchases and sales.*—The net balance of this account at the end of the year is a credit of Rs. 5,865, made up of :—

	Rs.
Total outstanding debits	80,839
Total outstanding credits	86,704

3. The principal items working up to the figures shown above are the following :—

Provinces.		Imperial.	Provincial.	Total.
		Rs.	Rs.	Rs.
Madras	Dr. ...	...	13,402	13,402
	Cr. ...	13,243	18,891	32,134
Assam	Dr. ...	...	8,055	8,055
	Cr. ...	...	...	...
Central Provinces	Dr. ...	...	17	17
	Cr. ...	...	6,052	6,052
Bengal	Dr. ...	...	35,958	35,958
	Cr. ...	...	36,950	36,950
Military Works	Dr. ...	19,832	...	19,832
	Cr. ...	2,272	...	2,272
Central India	Dr. ...	...	...	...
	Cr. ...	7,179	...	7,179

4. The balances shown against Madras represent ordinary outstandings which have since been nearly all adjusted. In Assam the debit balance of Rs. 8,055 represents chiefly advances for the purchase of materials. In the case of Central India, Central Provinces and the Military Works Department, the closing balances are the usual outstandings on account of sums due for stock sold or for purchases not paid for. It has been explained that many of these outstandings have since been adjusted: the remaining items do not appear to call for any special notice. The credit balance in Bengal occurs chiefly in the 1st and 2nd Calcutta divisions, the Calcutta workshops and the Bhagulpore division; and is due to advances received on account of materials not supplied and to the purchase of materials which were not paid for during the year. The debit balance is made up chiefly of an item of Rs. 41,477 representing the value of limestone received from Assam; it is known that this item has since been adjusted.

5. *Stock.*—The stock transactions during the year result in a net decrease of Rs. 2,82,048 made up as follows :—

—	Imperial.	Provincial.	Net Total.
	Rs.	Rs.	Rs.
Bombay	—4,088	+4,398	+310
Bengal	...	+39,667	+39,667
Central India	+14,142	...	+14,142
Coorg	+272	...	+272
Assam	...	+12,340	+12,340
Total Increase ...	...	...	+66,731
Madras	+38,882	—1,50,655	—1,11,773
North-Western Provinces and Oudh	...	—29,854	—29,854
Military Works	—89,208	...	—89,208
Central Provinces	—13,533	+1,008	—12,525
British Burmah	...	—50,078	—50,078
Punjab	...	—21,950	—21,950
Baluchistan	—25,940	...	—25,940
Rajputana	—3,057	...	—3,057
Hyderabad	—4,394	...	—4,394
Total Decrease ...	...	...	—3,48,779
Net Decrease ...	...	...	—2,82,048

6. It will be observed from the above table that the chief items of increase occur in the Provinces of Bengal, Central India and Assam.

In Bengal the increase is attributed to outstanding balances of extensive manufacturing operations in the 1st Calcutta and Darjeeling divisions, and to the collection of metal for works contemplated before the close of the year, but not undertaken for want of sanction. It is stated that the balances at debit of the manufacturing accounts are fairly represented by the value of the anticipated outturn. In Central India the increase occurs partly under Reserve and partly under Special Stock obtained for works which have not been specified. The reserve limit for the Administration has, however, not been exceeded. In the case of Assam the increase is said to have been necessitated by requirements for buildings at Kohima.

7. In the remaining provinces a decrease has taken place in the Stock balance to the extent of Rs. 3,48,779; but, notwithstanding this fact, the reserve stock in Madras, Biluchistan and the Military Works Department is in excess of the sanctioned reserve limit. The following table shows to what extent the reserve limit has in each case been exceeded :—

——	Sanctioned reserve limit.	Value of reserve stock.	Excess.
	Rs.	Rs.	Rs.
Madras	1,52,400	4,94,189	3,41,789
Biluchistan	62,000	1,31,210	69,210
Military Works	7,65,163	8,45,805	80,642

8. In Bombay and the North-Western Provinces and Oudh the sanctioned reserve limit has not been quoted. The excess already pointed out in the case of Madras is almost wholly represented by the Stock balance in the Presidency Stores division, for which no reserve limit has been fixed. Although the balance of this division must necessarily be a fluctuating one, it would perhaps be useful for purposes of comparison and check to fix an approximate limit up to which stock could be maintained. In Biluchistan the greater portion of the stock balance falls under the sub-head Building Materials: a large quantity of such material will, it is said, be used up on the new barracks at Quetta with the anticipated effect of bringing down the present stock balance within the sanctioned reserve limit. In the case of the Military Works Department the excess over the reserve limit is due to the large balances in the Fort William and Lucknow divisions. It is stated that the Inspector-General of Military Works has already taken measures to reduce the balances to the sanctioned limits.

9. With the exception of a few unimportant cases, stock has been taken and rates duly struck in the various provinces to compare favorably with the prevailing market rates. It is, however, noticed that, before this result was obtained in Madras, it was found necessary to write off a sum of over Rs. 80,000 to profit and loss on account of depreciation in the value of stock and loss by sale of surplus stores. This matter has already been brought to the notice of the Government of India, and the write-off has been effected under proper authority. In the Presidency Stores division, stock to the value of Rs. 2,24,929 is reported as surplus, for which there is apparently no demand. The Local Government has directed the disposal of this stock whenever opportunity offers.

It is reported that there are curved corrugated iron sheets in stock in the Central Provinces to the value of Rs. 58,625, which have been for a considerable time on balance and of the utilisation of which locally there appears to be no prospect.

10. In the Military Works Department sums aggregating Rs. 29,875 have been charged to Works on account of depreciation in stock; it has not been stated whether or not this clearance has been effected under competent sanction.

11. The following table shows the value of materials remaining unexpended at site of works :—

——	Balance on 1st April 1882.	Balance on 1st April 1883.	Increase or decrease.
	Rs.	Rs.	Rs.
Madras	1,32,792	6,95,963	+ 5,63,171
Bombay	2,27,004	2,79,288	+ 52,284
Bengal	8,23,024	7,39,254	— 83,770
North-Western Provinces and Oudh	1,85,992	2,03,654	+ 17,662
Punjab	1,84,697	1,77,837	— 6,860
Central Provinces	98,692	48,548	— 50,144
Assam	43,683	34,702	— 8,981
British Burmah	2,72,823	2,38,456	—34,367
Central India	5,719	18,204	+ 12,485
Coorg	28,969	33,523	+ 4,554
Hyderabad	75,757	9,764	— 65,993
Rajputana	29,798	23,243	— 6,555
Military Works	5,55,610	2,14,864	— 3,40,746
Biluchistan	18,901	2,408	— 16,493
Total ...	26,83,461	27,19,708	+ 36,247

12. *Miscellaneous advances.*—There has been an increase in the balance of this account to the extent of Rs. 2,55,510. The details of this increase are given in the following table :—

——	Imperial.	Provincial and Local.	Net Total.
	Rs.	Rs.	Rs.
Madras	+ 3,961	+ 31,730	+ 35,691
Bombay	+ 45,327	+ 13,764	+ 59,091
Bengal	...	+ 2,02,474	+ 2,02,474
Biluchistan	+ 3,444	...	+ 3,444
Coorg	+ 137	...	+ 137
Central India	+ 5,477	...	+ 5,477
North-Western Provinces and Oudh	— 5,480	+ 6,245	+ 765
Central Provinces	— 79	+ 1,793	+ 1,714
Hyderabad	+ 155	...	+ 155
British Burmah	...	+ 5,040	+ 5,040
Military Works	—33,630		—33,630
Punjab	...	—15,915	—15,915
Rajputana	—61	...	—61
Assam	...	—8,872	—8,872
Net Total Increase ...	...	...	2,55,510

13. It will be observed that the provinces chiefly contributing to the increase referred to above are Madras, Bombay and Bengal.

In Madras the increase is mainly due to advances to members of the department, which are in course of recovery, and to a large number of items of a miscellaneous nature, of which the greater portion has since been adjusted. The closing balance includes an outstanding of Rs. 40,364, representing old differences in the Civil Exchange Accounts. The transfer accounts between the Civil and Public Works departments are now under investigation in this office, and orders will issue shortly in regard to the adjustment of such differences.

Of the increase in Bombay, a sum of Rs. 44,586 represents an advance to the Bombay, Baroda and Central India Company for carrying on the salt works at Uru.

6. It will be observed from the above table that the chief items of increase occur in the Provinces of Bengal, Central India and Assam.

In Bengal the increase is attributed to outstanding balances of extensive manufacturing operations in the 1st Calcutta and Darjeeling divisions, and to the collection of metal for works contemplated before the close of the year, but not undertaken for want of sanction. It is stated that the balances at debit of the manufacturing accounts are fairly represented by the value of the anticipated outturn. In Central India the increase occurs partly under Reserve and partly under Special Stock obtained for works which have not been specified. The reserve limit for the Administration has, however, not been exceeded. In the case of Assam the increase is said to have been necessitated by requirements for buildings at Kohima.

7. In the remaining provinces a decrease has taken place in the Stock balance to the extent of Rs. 3,48,779; but, notwithstanding this fact, the reserve stock in Madras, Biluchistan and the Military Works Department is in excess of the sanctioned reserve limit. The following table shows to what extent the reserve limit has in each case been exceeded :—

——	Sanctioned reserve limit.	Value of reserve stock.	Excess.
	Rs.	Rs.	Rs.
Madras	1,52,400	4,94,189	3,41,789
Biluchistan	62,000	1,31,210	69,210
Military Works	7,65,163	8,45,805	80,642

8. In Bombay and the North-Western Provinces and Oudh the sanctioned reserve limit has not been quoted. The excess already pointed out in the case of Madras is almost wholly represented by the Stock balance in the Presidency Stores division, for which no reserve limit has been fixed. Although the balance of this division must necessarily be a fluctuating one, it would perhaps be useful for purposes of comparison and check to fix an approximate limit up to which stock could be maintained. In Biluchistan the greater portion of the stock balance falls under the sub-head Building Materials: a large quantity of such material will, it is said, be used up on the new barracks at Quetta with the anticipated effect of bringing down the present stock balance within the sanctioned reserve limit. In the case of the Military Works Department the excess over the reserve limit is due to the large balances in the Fort William and Lucknow divisions. It is stated that the Inspector-General of Military Works has already taken measures to reduce the balances to the sanctioned limits.

9. With the exception of a few unimportant cases, stock has been taken and rates duly struck in the various provinces to compare favorably with the prevailing market rates. It is, however, noticed that, before this result was obtained in Madras, it was found necessary to write off a sum of over Rs. 80,000 to profit and loss on account of depreciation in the value of stock and loss by sale of surplus stores. This matter has already been brought to the notice of the Government of India, and the write-off has been effected under proper authority. In the Presidency Stores division, stock to the value of Rs. 2,24,929 is reported as surplus, for which there is apparently no demand. The Local Government has directed the disposal of this stock whenever opportunity offers.

It is reported that there are curved corrugated iron sheets in stock in the Central Provinces to the value of Rs. 58,625, which have been for a considerable time on balance and of the utilisation of which locally there appears to be no prospect.

10. In the Military Works Department sums aggregating Rs. 29,875 have been charged to Works on account of depreciation in stock; it has not been stated whether or not this clearance has been effected under competent sanction.

11. The following table shows the value of materials remaining unexpended at site of works :—

——	Balance on 1st April 1882.	Balance on 1st April 1883.	Increase or decrease.
	Rs.	Rs.	Rs.
Madras	1,32,792	6,95,963	+ 5,63,171
Bombay	2,27,004	2,79,288	+ 52,284
Bengal	8,23,024	7,39,254	— 83,770
North-Western Provinces and Oudh	1,85,992	2,03,654	+ 17,662
Punjab	1,84,697	1,77,837	— 6,860
Central Provinces	98,692	48,548	— 50,144
Assam	43,683	34,702	— 8,981
British Burmah	2,72,823	2,38,456	—34,367
Central India	5,719	18,204	+ 12,485
Coorg	28,969	33,523	+ 4,554
Hyderabad	75,757	9,764	— 65,993
Rajputana	29,798	23,243	— 6,555
Military Works	5,55,610	2,14,864	— 3,40,746
Biluchistan	18,901	2,408	— 16,493
Total ...	26,83,461	27,19,708	+ 36,247

12. *Miscellaneous advances.*—There has been an increase in the balance of this account to the extent of Rs. 2,55,510. The details of this increase are given in the following table :—

——	Imperial.	Provincial and Local.	Net Total.
	Rs.	Rs.	Rs.
Madras	+ 3,961	+ 31,730	+ 35,691
Bombay	+ 45,327	+ 13,764	+ 59,091
Bengal	...	+ 2,02,474	+ 2,02,474
Biluchistan	+ 3,444	...	+ 3,444
Coorg	+ 137	...	+ 137
Central India	+ 5,477	..	+ 5,477
North-Western Provinces and Oudh	— 5,480	+ 6,245	+ 765
Central Provinces	— 79	+ 1,793	+ 1,714
Hyderabad	+ 155	...	+ 155
British Burmah	...	+ 5,040	+ 5,040
Military Works	—33,630		—33,630
Punjab	...	—15,915	—15,915
Rajputana	—61	...	—61
Assam	...	—8,872	—8,872
Net Total Increase ...	...	...	2,55,510

13. It will be observed that the provinces chiefly contributing to the increase referred to above are Madras, Bombay and Bengal.

In Madras the increase is mainly due to advances to members of the department, which are in course of recovery, and to a large number of items of a miscellaneous nature, of which the greater portion has since been adjusted. The closing balance includes an outstanding of Rs. 40,364, representing old differences in the Civil Exchange Accounts. The transfer accounts between the Civil and Public Works departments are now under investigation in this office, and orders will issue shortly in regard to the adjustment of such differences.

Of the increase in Bombay, a sum of Rs. 44,586 represents an advance to the Bombay, Baroda and Central India Company for carrying on the salt works at Uru.

It is said that this item will be adjusted in current year (1883-84). The remaining items constituting the increase do not call for special notice.

In Bengal the increase is chiefly made up of the items noted in the margin. As regards the first item, orders have been issued by the Bengal Government for its adjustment; the adjustment of the second item awaits the receipt of orders which have been applied for; the third and fourth items represent debits to and by the Civil Department, which, it is said, will be adjusted by the divisions concerned in 1883-84; and the last item has since been adjusted. The entire balance at debit of Miscellaneous Advances in the province is rather large; but, with the exception of item No. 3 referred to above, all the outstandings are in course of djustment.

	Rs.
1. Expenditure incurred on the Exhibition Buildings	76,268
2. Expenditure on Barrakur Iron Works	59,758
3. Unadjusted balance between Public Works Department and Civil Department	87,108
4. Unadjusted debits by Civil Department	14,246
5. Payments into Treasury withdrawn from Civil Department	15,405

The transactions in the Punjab and Military Works department show a considerable decrease during the year. In the case of the remaining provinces enumerated at paragraph 12, there are no points calling for notice.

In Central India there is an outstanding since December 1881 on account of furniture supplied to the Agent to the Governor-General (now on leave) of Rs. 429, on which account also there have been issues of stock to the amount of Rs. 206.

There is also a sum outstanding in the same Administration from the Manpore Local Fund of Rs. 540 since March 1882.

14. *London invoices.*—The balance of this account at end of year amounts to a debit of Rs. 5,749 only. The opening balance of the account is Rs. 80,748, the reductions during the year have occurred chiefly in Punjab and Bombay.

15. *London stores.*—There are no points calling for remark. The balance at end of year amounts to a debit of Rs. 11,590 made up as follows:—

	Rs.
Imperial	2,724
Provincial	8,866
	11,590

16. *Deposits.*—There has been a net decrease in this account to the extent of Rs. 48,224, made up of:—

	Rs.
Total Increase	+ 1,40,575
Total Decrease	— 1,88,799
	— 48,224

17. The provinces chiefly contributing to the above decrease are Central India, Military Works, Rajputana and Bengal. Those contributing to the increase are Bombay, North-Western Provinces and Oudh and British Burmah.

The decrease in the provinces mentioned above is due chiefly to expenditure on contribution works which were paid for in the previous year, and, in the case of the Military Works Department, also to refunds of security deposits of contractors.

In Bombay the increase is attributed to a larger number of contributions having been received during the year. In the North-Western Provinces and Oudh the increase under Provincial, amounting to Rs. 11,422, represents a large number of miscellaneous items, of which the greater portion has since been adjusted. Under Local the increase, which is also the credit balance at end of year, amounts to Rs. 19,563, and represents almost entirely security deposits received from contractors.

18. Excepting in Madras, the balances at credit of Deposits in other provinces show no points calling for remark. The items constituting the balances are generally

receipts on account of contribution works and security deposits from contractors. In the case of Madras, the closing balance includes a sum of Rs. 1,99,261 representing old differences outstanding in the Civil Exchange Accounts, of which sum Rs. 1,340 has already been adjusted; the remainder is still outstanding, and, as already stated in paragraph 13, is now under investigation in this office.

19. *Tuccavee advances.*—The balance of this account amounts to Rs. 1,368, and is said to be under adjustment.

20. *Barrack supplies.*—This account closes with a debit balance of Rs. 3,673, representing expenditure on articles being manufactured for the Commissariat Department, which will be cleared as soon as the articles are made over to that department.

21. The cash balance in hands of Civil officers is exhibited in the following table:—

Provinces.	Balance on 1st April 1882.	Balance on 1st April 1883.
	Rs.	Rs.
Bombay	600	...
Bengal	9,436	184
Punjab	2,687	4,359
North-Western Provinces and Oudh	...	1,839
Central Provinces	15	320
Assam	144	50
British Burmah	5,249	10,446
Central India	48	...
Rajputana	1,107	444
Total ...	19,286	17,642

The large balance in the case of British Burmah is attributed to the difficulty of communication with some of the outlying districts, where the holding of large balances is sometimes unavoidable.

Resolution—

The Government of India is glad to notice that the Suspense Balances at the close of the year under review were generally in a satisfactory condition. The excesses over reserve stock limits brought to notice in paragraphs 7 and 8 of the Accountant-General's note will doubtless receive attention at the hands of the Local Governments and Administrations concerned; the provisions of Public Works Department Circular No. 5 of 1880, restricting the purchase of reserve stock, should not be lost sight of.

With reference to paragraph 9, endeavour should be made to dispose of the surplus stock in the Madras Presidency Stores division and in the Central Provinces.

The value of the materials at site of unfinished works is large, but it is understood that in most provinces the balances have been verified. In Madras there is a heavy balance under this head of account, and the Government of India would be glad to receive some explanation as to the cause of the very large increase during the year. It is important that a careful check should be maintained over this account, and in those cases where the materials at site of works have yet to be verified, early action should be taken.

The attention of the Agent, Governor-General, Central India, is drawn to the old outstandings brought to notice in paragraph 13 of the foregoing note with a view to their adjustment.

Order—

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

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners, Central Provinces, British Burmah, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India, Rajputana and Biluchistan.
The Inspector-General of Military Works.
The Superintendent of Works, Simla Imperial Circle.
The Accountant-General, Public Works Department.

(Signed) W. S. TREVOR, Colonel, R.E.,
Secretary to the Govt. of India.

Office note from the Examiner, Public Works Accounts, dated 27th June 1884. No. 228.

Your office note, No. 1134 D., dated 24th June 1884.

I send, herewith, the draft "Statement showing the details of the amount at debit of stock, &c.," from which the Accountant-General, Public Works Department, has obtained the information given in his note.

From this statement it appears the balance at debit of stock was in excess of the reserve limit in the following divisions chiefly :—

	Sanctioned Reserve.	Actual balance, 31st March 1883.
	Rs.	Rs.
1. Godávari Eastern	25,000	35,184
2. Sangam Project	14,500	20,380
3. Bellary	...	2,621
4. Chingleput	...	1,147
5. Presidency Stores	...	3,63,960

The balances on 31st March 1884 were :—

	Rs.
1.	45,090
2.	15,495
3.	11,962
4.	310
5.	3,10,380

Item 1, Rs. 45,090, includes balances under manufacture, and land and kilns aggregating Rs. 16,070, but even after deducting this sum, the balance of reserve stock, Rs. 29,020, is still in excess of the reserve limit. The Executive Engineer, in a note on the stock account for March 1884, states that the reserve limit is insufficient and needs to be raised to Rs. 30,000. The necessity is not apparent, however, seeing that the average value of issues of building materials during 1883-84 did not exceed Rs. 6,000 a-month.

Item 2, Rs. 15,495, is very much less than last year, and if the balance, Rs. 9,324, under manufactures and land and kilns be deducted, the remainder will be well within the sanctioned limit.

Item 3, Rs. 11,962, shows a considerable increase, but on this subject please see G.O., No. 1521 W., dated 18th June 1884. Executive Engineer expects to be able to use up all the stock this year.

Item 4, Rs. 310, has been very much reduced, and it is expected the balance will be all utilised shortly.

Item 5, Rs. 3,10,380, shows a decrease in the balance of stock in the Presidency Stores of Rs. 53,580. This reduction includes auction sales to the value of Rs. 27,863 referred to in G.O., No. 987 W., dated 16th April 1884, so that the *bonâ fide* ordinary issues of stock were comparatively trifling.

Apparently the construction of the new lines of railway also has had little effect in bringing down the stock balance.

The value of stock which it was intended to retain was estimated at Rs. 1,62,000 (*vide* paragraph 4 of my letter, No. 86 W., dated 16th August 1883, printed with G.O., No. 2361 W., dated 22nd August 1883). It does not appear that this balance has been greatly reduced up to 31st March 1884. I think therefore that the limit of reserve stock for the Presidency stores may be fixed at Rs. 1,50,000.

In the draft "statement" above referred to, the column headed "Value of materials charged to works but remaining unexpended at end of the year" shows the value of materials at site in each division. The principal works at site of which the materials were placed are enumerated in paragraph 19 of the draft "Review of the statements analysing the several suspense balances at the end of the year 1882-83," which is herewith put up for your perusal.

Order—dated 1st August 1884, No. 1876 W., Public Works.

Communicated to the officers of the Public Works Department.

2. In G.O., No. 623 I., dated 3rd July 1884, the limit of reserve stock in the Godávari Eastern division was fixed at Rs. 30,000 as a temporary measure. The excess noticed by the Examiner, Public Works Accounts, has thus been brought within the maximum limit.

3. Instructions with regard to the surplus stock in the Bellary division were issued in G.O., No. 1521 W., dated 18th June 1884. The Superintending Engineer, III Circle, will keep in view the desirableness of working off the articles with the least practicable delay.

4. The General Superintendent, Public Works Stores, will report whether Rs. 1,50,000 may safely be fixed as an approximate limit up to which stock may be maintained, and what further steps he would propose for the disposal of surplus stores.

5. With respect to the other divisions in which excess stock exists, no special remarks are called for; but the attention of all officers of the department will be drawn to proceedings of Government, No. 709 W., dated 18th March 1880, the instructions in which should be carefully followed.

6. The materials which remained unexpended at site of works on the 1st April 1883, aggregating in value Rs. 6,95,963, were distributed throughout the divisions as follows :—

	Rs.
Ganjam	619
Vizagapatam	10,108
Godávari Central	5,234
Godávari East	13,108
Godávari West	8,814
Gudiváda	7,866
Kistna East	11,196
Kistna West	29,280
Nellore	12,208
Sangam	64,482
Bellary	11,268
Cuddapah	3,510
Kurnool Canal	629
Nilgiris	74,997
Coimbatore	28,150
Salem	4,200
North Arcot	21,351
South Arcot	19,136
Chingleput	23,453
Buckingham Canal	26,473
Presidency	16,564
Trichinopoly	17,009
Tanjore	34,889
Negapatam	13,823
Madura	8,977
Tinnevelly	13,630
Cauvery and Vennár Regulators	11,838
Consulting Architect	51,973
Harbour Works	1,51,179
Total ...	6,95,963

7. The annexed extract from a report on the subject by the Examiner, Public Works Accounts, to the Accountant-General, Public Works Department, names the principal works at site of which the materials were placed, and shows that the articles had, with few exceptions, all been verified. The large value of these materials appears to have been due to the number and nature of the incomplete works then in progress. Such materials are virtually items of the sanctioned works, and so long as they are properly checked, and are not manufactured or purchased in excess of the requirements of the works to which they are charged, exception thereto cannot be taken. It is the duty of all Superintending Engineers to insist on such proper check and verification.

8. A copy of these proceedings will be forwarded to the Government of India, with advertence to their resolution, dated 2nd June 1884, No. 156 A.G.

(Here enter No. 1877 W., dated 1st August 1884.)

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
To the Consulting Architect to Government.
" Chief Engineer for Irrigation.
" General Superintendent, Public Works Stores.
" Superintendent, Madras Harbour Works.
" Examiner, Public Works Accounts, with two enclosures.

Endorsement—dated 1st August 1884, No. 1877 W., Public Works.

Forwarded.

Major, R.E.,
Under Secy. to Govt., P.W.D.

Exd. E. Fernandez.
Spare Copies.

1908
21

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated August, 1st.

Recd. *Encl.*

G.O., 1st Aug. 1884, No. 1877 W.

AUGUST.

Stock

Copy of orders on the subject of excesses over reserve limits of — and the large balance under "Materials at site of works," &c., at the close of 1882-83, forwarded to the Government of India.

PUBLIC WORKS DEPARTMENT.

1884
1877

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

From the Govt of India — H.E. No. 156 A.G. of 25th June 1884.
Office note from the Exam.
P.W. Accounts — No. 228 of 27th June 1884.

READ the following

Communicated to officers of the Public Works Department.

2. In G.O. No. 623 P. dated 3d July 1884 the limit of reserve stock in the Godavari Eastern Division was fixed at Rs. 3,00,000 as a temporary measure. The excess noticed by the Examiner P.W. Accounts has

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated August, 1st.

Read. *Encl.*

G.O., 1st Aug. 1884, No. 1877 W.

AUGUST.

Stock

Copy of orders on the subject of excesses over reserve limits of — and the large balance under "Materials at site of works," &c., at the close of 1882-83, forwarded to the Government of India.

PUBLIC WORKS DEPARTMENT.

1884
August
1877

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

From the Govt of India — A.E. No 156 A.G. of 2d June/84.

Office note from the Exmr S. & W. accounts — No 228 of 27th June 1884.

Communicated to officers of the Public Works Department.

2. In G.O. No 623 W dated 3d July 1880, the limit of reserve stock in the Godavari Eastern Division was fixed at Rs 3,000 as a temporary measure. The excess noticed by the Examiner S.W. accounts has

thus been brought within the maximum limit.

3. Instructions with regard to the surplus stock in the Bellary division were issued in G. O. No. 1521 W dated 18th June 1884. The Superintending Engineer, III Circle will keep in view the desirability of working off the articles with the least practicable delay.

4. The General Superintendent P. W. Stores will report whether Rs 15,000 may safely be fixed as an approximate limit up to which stock may be maintained, and

1/23

what further steps he would propose for the disposal of surplus stores.

5. With respect to the other divisions in which excess stock exists, no special remark are called for, but the attention of all officers of the department will be drawn to P. G. No. 709 W dated 18th March 1880 & the instructions in which should be carefully followed.

6. The following divisions are responsible for the largest amount of

Instructions to issues drafted by D W.

7 materials which remained unexpended at site of works on the 1st April 1883, aggregating in value Rs 695,963.

Ganjam	Rs 619
Vizagapatam	10108
Godavari Central	5234
Godavari East	13108
Godavari West	8814
Godavaita	7866
Kistna East	11,196
Kistna West	29280
Nellore	12208
Sangam	64,482
Bellary	11,268
Cuddapah	3510
Kurnool & Canal	629
Nilgiris	74,997
Coimbatore	28,156
Salem	4200
North Arcot	21,351
South Arcot	17,196
Chingleput	23,453

Buckingham Canals	Rs 26473
Presidency	16,566
Trichinopoly	17,009
Tanjore	34,889
Negapatam	13,823
Madura	8,977
Tinnevelly	13,630
Cauvery & Vennar Regulator	11,838
Consulting Architect	5,973
Harbour & Works	15,178
Total Rupees	695,963

7. I have annexed extract from a report on the subject from the Examiner P. W. Accounts to the Accountant General P. W. Department, names the principal works at site of which the material were placed, and shows that in most cases

cases the articles had been verified. The value of the unexpended materials on 1st April 1883 was however greater by Rs 563,171 than the balance on 1st April 1882, and Superintending Engineers concerned will now report what explanation can be given for this large increase and whether the articles have since been utilised on works

Gob 1676 of 1/8/84

CU

To

The Supg. Engrs.

" Consg. Archt to Govt

" Ch: Engr. for Irrgn

" Genl Supt P. W. Stores

" Supt Madras H. Works

" [illegible] P.W. acct, with 2 mem

C.B.

to W.

With reference to the accompanying proposed draft order regarding the value of "materials at site" at the close of the year 1883, it seems to me that in paras 6 & 7 a censure is implied which is entirely unmerited.

Such materials consist of the stone, bricks, timber, &c, manufactured or purchased in order to execute works actually sanctioned, and comprise actual work just as much as the building them in does.

It therefore seems to me that to reprove an Executive officer for having ready on the 30th March, 83, the materials he is to put into his work in the months following is to find fault with him for forecasting his requirements.

True, the Govt. of India in Resolution No 156 A-G of June 2, 1884, require explanation on the subject of the value of materials at site in Madras at end of 1883 – and a reply must be sent but it might be suff[illegible] to say that the materials were manufactured for duly sanctioned works and have since been or will in due course be fully utilised.

A very large portion of these [illegible] materials consists [illegible] of the concrete blocks for the [illegible] Harbour. It would be [illegible] [illegible] on hand a [illegible] [illegible] quantity of all [illegible] [illegible] proper [illegible]

CU
22-7-84

1208/27

1208/27

[illegible] A–G.

[illegible]T OF INDIA.

[illegible] DEPARTMENT.

[illegible]UNT.

[illegible]eral.

[illegible] June 2, 1884.

[illegible]nch of the Public Works Department [illegible] the year 1882-83.

[illegible]ountant General, Public Works Department,—[illegible] 7th April 1884.

[illegible]es of the various suspense accounts are [illegible] compared with the closing balances for

" " 1883	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Increase or decrease	+31,739	+18,704	−15,546	−143	+6,302	−8,872	+1,798	+2,02,474	+3,040	+2,38,259
London Invoices— Balance on 1st April 1882	−91	+37,817	...	...	...	...	...	...	...	+37,726
" " 1883	+7,859	+5	...	...	...	...	...	...	...	+7,864
Increase or decrease	+7,950	−37,812	...	...	...	...	...	...	...	−29,862
London Stores— Balance on 1st April 1882	+10,590	+5,262	...	...	...	...	...	...	...	+15,852
" " 1883	+2,859	+1	...	+68	...	+5,938	...	...	...	+8,866
Increase or decrease	−7,731	−5,261	...	+68	...	+5,938	...	...	...	−6,986
Deposits— Balance on 1st April 1882	2,39,123	1,26,008	30,692	68,048	...	6,019	35,063	1,89,676	64,907	7,61,243
" " 1883	2,44,169	1,88,372	19,124	79,470	19,563	7,023	32,819	1,62,248	90,680	8,44,368
Increase or decrease	+5,044	+62,364	−11,568	+11,422	+19,563	+1,004	−3,149	−27,428	+25,773	+82,625
Taccavee Advances— Balance on 1st April 1882	...	...	...	...	...	...	...	3,210	...	3,210
" " 1883	...	...	...	...	...	...	...	1,368	...	1,368
Increase or decrease	...	...	...	...	...	...	...	−1,842	...	−1,842
Barrack Supplies— Balance on 1st April 1882	...	...	...	...	...	...	...	...	...	...
" " 1883	+3,673	...	...	...	...	...	...	...	...	3,673
Increase or decrease	+3,673	...	...	...	...	...	...	...	...	+3,673

cases the articles have been verified. The value of the unexpended materials on 1st April 1883 was however greater by Rs 5,63,171 than the balance on 1st April 1882, and Superintending Engineers concerned will now report what explanation can be given for this large increase, as to whether the articles have since been utilized in works

I would therefore propose to modify paras 6 & 7 of Comptt as follows:—

6. The materials which obtained unexpended at site of works on the 1st April 1883, aggregating in value Rs. 6,95,963, were distributed throughout the Divisions as follows:—

Sanjan —	Rs. 619
Vizagapatam —	10,108
Godavari Central —	5,214
⋮	⋮
Total Rs.	6,95,963.

The amount extract from a report on the subject by the Examiner P.W. Accounts to the Accountant General P.C. Deptt, names the principal works at site of which the materials were placed, and shows that the articles had, with few exceptions, all been verified. The large value of these materials appears to have been due to the number & nature of the incomplete works then in progress. Such materials are virtually items of the sanctioned works, and so long as they are properly checked, and that they are not unexpected or purchased in excess of the requirements of the works to which they are charged, exception thereto cannot be taken. It is the duty of all Chiefs of Depts to insist on such proper checks & verification.

CJ.

22-7-84

A—G.

T OF INDIA.

DEPARTMENT.

UNT.

eral.

12/8
12/7

June 2, 1884.

nch of the Public Works Department
the year 1882-83.

ntant General, Public Works Department,—
7th April 1884.

es of the various suspense accounts are
compared with the closing balances for

cases the articles had been verified. The value of the unexpended materials on 1st April 1883 was however greater by Rs 5,62,171 than the balance on 1st April 1882, and Superintending Engineers concerned will now report what explanation can be given for this large increase, and whether the articles have since been utilized on works.

Paras 6 & 7 of draft G.G. may be altered as suggested by D. W.
A revised draft should be copied for initials

W.S.
24-7-84

No. 156 A—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Fort William, June 2, 1884.

Suspense balances of the General Branch of the Public Works Department at the close of the year 1882-83.

Read the following :—

Note by Lieut.-Col. A. J. Filgate, R. E., Accountant General, Public Works Department,—No. 180 G., dated 7th April 1884.

In the following tables, the balances of the various suspense accounts are exhibited by Funds and Provinces, and compared with the closing balances for the year 1881-82 :—

PROVINCIAL AND LOCAL.

EXPENDITURE—MILITARY WORKS AND CIVIL BUILDINGS, ROADS AND SERVICES.

	Military Works Department.		Central India.		Punjab.	North Western Provinces and Oudh.	Railways.		Central Provinces.	Hyderabad.	Total.
	Military Works.	Civil Buildings, Roads and Services.	Military.	Civil Buildings, Roads and Services.	Civil Buildings, Roads and Services.	Civil Buildings, Roads and Services.	Military.	Civil Buildings, Roads and Services.	Military.	Imperial—Military.	
Stock Purchases and Sales—											
Balance on 1st April 1882 ... Dr.	Rs. 46	Rs. 4,857	Rs. 812				Rs. 11		Rs. 63	Rs. 284	Rs. 38,380
Cr.	37	104								173	3,568
	1,001	1,484	7,170				25			405	40,266
	925	1,484	7,170				40			288	39,351
„ „ 1883 ... Dr.		—4,857	—815				+17		—63	+132	—11,953
Cr.		+1,574	+7,179				+40			+96	+21,183
		1,574	7,179				40			96	21,183
Increase or decrease ... Dr.		—4,857	—815				+17		—63	+132	—11,953
Cr.		+1,574	+7,179				+40			+96	+21,183
		—3,283	+6,364				+23		—63	—36	+9,230
Stock—											
Balance on 1st April 1882 ...		61,343	6,802				27,305	4,120		18,389	20,48,683
„ „ 1883 ...		1,12,784	2,780				30,067	2,120		13,886	19,61,759
Increase or decrease ...		+51,388	—5,532				—3,238	—1,709	—13,533	—4,504	—86,924
Miscellaneous Advances—											
Balance on 1st April 1882 ...		9,052	2,177				699	1,131	315	2,631	83,870
„ „ 1883 ...		2,520	4,420				127	1,503	236	2,764	1,03,121
Increase or decrease ...		—169	+2,243				—353	+362	—79	+133	+19,251
London Invoices—											
Balance on 1st April 1882 ...					+44,100						+43,022
„ „ 1883 ...					—44,100						—2,115
Increase or decrease ...					—44,100						—45,137
London Stores—											
Balance on 1st April 1882 ...											+1,494
„ „ 1883 ...											+2,724
Increase or decrease ...											+1,230
Deposits—											
Balance on 1st April 1882 ...		61,343	6,802				24,067	2,328		18,389	3,45,789
„ „ 1883 ...		1,12,784	2,780				24,715	2,328		13,886	2,14,540
Increase or decrease ...		+51,388	—5,532				—648		—13,533	—4,504	—1,31,249
Tuccavee Advances—											
Balance on 1st April 1882 ...											
„ „ 1883 ...											
Increase or decrease ...											
Barrack Supplies—											
Balance on 1st April 1882 ...											110
„ „ 1883 ...											
Increase or decrease ...											—110

	Bombay.												Total.
	Military Works.	Civil Buildings, Roads and Services.	Military Works.	Civil Buildings, Roads and Services.	Military Works.	Civil Buildings, Roads and Services.	Military Works.	Civil Buildings, Roads and Services.	Military Works.	Civil Buildings, Roads and Services.	Military Works.	Civil Buildings, Roads and Services.	
Stock Purchases and Sales—													
Balance on 1st April 1882 ... Dr.	Rs. 98	Rs.	Rs. 46	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. 39,590
Cr.	30		37										3,568
	75		1,001										40,266
	45		925										39,351
„ „ 1883 ... Dr.													—11,953
Cr.													+21,183
													21,183
Increase or decrease ... Dr.													—11,953
Cr.													+21,183
													+9,230
Stock—													
Balance on 1st April 1882 ...													20,68,699
„ „ 1883 ...													19,61,759
Increase or decrease ...													—86,924
Miscellaneous Advances—													
Balance on 1st April 1882 ...													85,870
„ „ 1883 ...													1,03,121
Increase or decrease ...													+19,251
London Invoices—													
Balance on 1st April 1882 ...													+87,122
„ „ 1883 ...													—2,115
Increase or decrease ...													—89,237
London Stores—													
Balance on 1st April 1882 ...													+1,494
„ „ 1883 ...													+2,724
Increase or decrease ...													+1,230
Deposits—													
Balance on 1st April 1882 ...													3,45,789
„ „ 1883 ...													2,14,540
Increase or decrease ...													—1,31,249
Tuccavee Advances—													
Balance on 1st April 1882 ...													
„ „ 1883 ...													
Increase or decrease ...													
Barrack Supplies—													
Balance on 1st April 1882 ...													110
„ „ 1883 ...													
Increase or decrease ...													—110

* Marine Harbour Works.

GENERAL ABSTRACT.

	Imperial.	Provincial.	Local.	Total.
	Rs.	Rs.	Rs.	Rs.
Stock Purchases and Sales—				
Balance on 1st April 1882 ... Dr.	33,230	47,557	...	80,787
Cr.	3,568	40,266	...	43,834
„ „ 1883 ... Dr.	21,297	59,542	...	80,839
Cr.	24,751	61,953	...	86,704
Increase or decrease ... Dr.	—11,933	+11,985	...	+52
Cr.	+21,183	+21,687	...	+42,870
Stock—				
Balance on 1st April 1882	20,43,683	17,13,491	...	37,62,174
„ „ 1883	19,61,759	15,18,367	...	34,80,126
Increase or decrease	—86,924	—1,95,124	...	—2,82,048
Miscellaneous Advances—				
Balance on 1st April 1882	83,870	2,47,288	...	3,31,158
„ „ 1883	1,03,121	4,77,445	6,102	5,86,668
Increase or decrease	+19,251	+2,30,157	+6,102	+2,55,510
London Invoices—				
Balance on 1st April 1882	+43,022	+37,726	...	+80,748
„ „ 1883	—2,115	+7,864	...	+5,749
Increase or decrease	—45,137	—29,862	...	—74,999
London Stores—				
Balance on 1st April 1882	+1,494	+15,852	...	+17,346
„ „ 1883	+2,724	+8,866	...	+11,590
Increase or decrease	+1,230	—6,986	...	—5,756
Deposits—				
Balance on 1st April 1882	3,45,789	7,61,343	...	11,07,132
„ „ 1883	2,14,540	8,24,805	19,563	10,59,908
Increase or decrease	—1,31,249	+63,462	+19,563	—48,224
Tuccavee Advances—				
Balance on 1st April 1882	...	3,210	...	3,210
„ „ 1883	...	1,368	...	1,368
Increase or decrease	...	—1,842	...	—1,842
Barrack Supplies—				
Balance on 1st April 1882	110	...	...	110
„ „ 1883	...	3,673	...	3,673
Increase or decrease	—110	+3,673	...	+2,563

2. *Stock Purchases and Sales.*—The net balance of this account at the end of the year is a credit of Rs. 5,865 made up of—

	Rs.
Total outstanding debits	80,839
Total outstanding credits	86,704

3. The principal items working up to the figures shown above are the following :—

Provinces.		Imperial.	Provincial.	Total.
		Rs.	Rs.	Rs.
Madras	Dr. ...	...	13,402	13,402
	Cr. ...	13,243	18,891	32,134
Assam	Dr. ...	...	8,055	8,055
	Cr. ...	...	...	...
Central Provinces	Dr. ...	...	17	17
	Cr. ...	...	6,052	6,052
Bengal	Dr. ...	...	35,958	35,958
	Cr. ...	...	36,950	36,950
Military Works	Dr. ...	19,832	...	19,832
	Cr. ...	2,272	...	2,272
Central India	Dr. ...	...	...	...
	Cr. ...	7,179	...	7,179

4. The balances shown against Madras represent ordinary outstandings which have since been nearly all adjusted. In Assam the debit balance of Rs. 8,055 represents chiefly advances for the purchase of materials. In the case of Central India, Central Provinces and the Military Works Department, the closing balances are the usual outstandings on account of sums due for stock sold or for purchases not paid for. It has been explained that many of these outstandings have since been adjusted; the remaining items do not appear to call for any special notice. The credit balance in Bengal occurs chiefly in the 1st and 2nd Calcutta Divisions; the Calcutta Workshops and the Bhaguli-pore Division; and is due to advances received on account of materials not supplied and to the purchase of materials which were not paid for during the year. The debit balance is made up chiefly of an item of Rs. 41,477 representing the value of limestone received from Assam; it is known that this item has since been adjusted.

5. *Stock.*—The Stock transactions during the year result in a net decrease of Rs. 2,82,048 made up as follows :—

	Imperial.	Provincial.	Net total.
	Rs.	Rs.	Rs.
Bombay	—4,088	+4,398	+310
Bengal	...	+39,667	+39,667
Central India	+14,142	...	+14,142
Coorg	+272	...	+272
Assam	...	+12,340	+12,340
Total increase ...	...	...	+66,731
Madras	+38,882	—1,50,655	—1,11,773
North-Western Provinces and Oudh ...	...	—29,854	—29,854
Military Works	—89,208	...	—89,208
Central Provinces	—13,533	+1,008	—12,525
British Burmah	...	—50,078	—50,078
Punjab	...	—21,950	—21,950
Biluchistan	—25,940	...	—25,940
Rajputana	—3,057	...	—3,057
Hyderabad	—4,394	...	—4,394
Total decrease ...	...	...	—3,48,779
Net decrease ...	...	...	—2,82,048

6. It will be observed from the above table that the chief items of increase occur in the Provinces of Bengal, Central India and Assam.

In Bengal the increase is attributed to outstanding balances of extensive manufacturing operations in the 1st Calcutta and Darjeeling Divisions, and to the collection of metal for works contemplated before the close of the year, but not undertaken for want of sanction. It is stated that the balances at debit of the manufacturing accounts are fairly represented by the value of the anticipated outturn. In Central India the increase occurs partly under Reserve and partly under Special Stock obtained for works which have not been specified. The reserve limit for the Administration has, however, not been exceeded. In the case of Assam the increase is said to have been necessitated by requirements for buildings at Kohima.

7. In the remaining Provinces a decrease has taken place in the Stock balance to the extent of Rs. 3,48,779; but, notwithstanding this fact, the reserve stock in Madras, Biluchistan and the Military Works Department is in excess of the sanctioned reserve limit. The following table shows to what extent the reserve limit has in each case been exceeded :—

	Sanctioned reserve limit.	Value of reserve stock.	Excess.
	Rs.	Rs.	Rs.
Madras	1,52,400	4,94,189	3,41,789
Biluchistan	62,000	1,31,210	69,210
Military Works	7,65,163	8,45,805	80,642

8. In Bombay and the North-Western Provinces and Oudh the sanctioned reserve limit has not been quoted. The excess already pointed out in the case of Madras is almost wholly represented by the Stock balance in the Presidency Stores Division, for which no reserve limit has been fixed. Although the balance of this Division must necessarily be a fluctuating one, it would perhaps be useful for purposes of comparison and check to fix an approximate limit up to which stock could be maintained. In Biluchistan the greater portion of the Stock balance falls under the sub-head Building Materials: a large quantity of such material will, it is said, be used up on the new barracks at Quetta with the anticipated effect of bringing down the present Stock balance within the sanctioned reserve limit. In the case of the Military Works Department the excess over the reserve limit is due to the large balances in the Fort William and Lucknow Divisions. It is stated that the Inspector General of Military Works has already taken measures to reduce the balances to the sanctioned limits.

9. With the exception of a few unimportant cases, Stock has been taken and rates duly struck in the various Provinces to compare favorably with the prevailing market rates. It is, however, noticed that, before this result was obtained in Madras, it was found necessary to write off a sum of over Rs. 80,000 to profit and loss on account of depreciation in the value of Stock and loss by sale of surplus stores. This matter has already been brought to the notice of the Government of India, and the write-off has been effected under proper authority. In the Presidency Stores Division, Stock to the value of Rs. 2,24,929 is reported as surplus, for which there is apparently no demand. The Local Government has directed the disposal of this Stock whenever opportunity offers.

It is reported that there are curved corrugated iron sheets in stock in the Central Provinces to the value of Rs. 58,625 which have been for a considerable time on balance and of the utilization of which locally there appears to be no prospect.

10. In the Military Works Department sums aggregating Rs. 29,875 have been charged to Works on account of depreciation in Stock; it has not been stated whether or not this clearance has been effected under competent sanction.

11. The following table shows the value of materials remaining unexpended at site of works:—

	Balance on 1st April 1882.	Balance on 1st April 1883.	Increase or decrease.
	Rs.	Rs.	Rs.
Madras	1,32,792	6,95,963	+5,63,171
Bombay	2,27,004	2,79,288	+52,284
Bengal	6,23,024	7,39,254	—83,770
North-Western Provinces and Oudh ...	1,85,992	2,03,654	+17,662
Punjab	1,84,697	1,77,837	—6,860
Central Provinces	98,692	48,548	—50,144
Assam	43,683	34,702	—8,981
British Burmah	2,72,823	2,38,456	—34,367
Central India	5,719	18,204	+12,485
Coorg	23,969	33,523	+4,554
Hyderabad	75,757	9,764	—65,993
Rajputana	29,798	23,243	—6,555
Military Works	5,55,610	2,14,864	—3,40,746
Biluchistan	18,901	2,408	—16,493
Total ...	26,83,461	27,19,708	+36,247

12. *Miscellaneous advances.*—There has been an increase in the balance of this account to the extent of Rs. 2,55,510. The details of this increase are given in the following table:—

	Imperial.	Provincial and Local.	Net Total.
	Rs.	Rs.	Rs.
Madras	+3,961	+31,730	+35,691
Bombay	+45,327	+13,764	+59,091
Bengal	...	+2,02,474	+2,02,474
Biluchistan	+3,444	...	+3,444
Coorg	+137	...	+137
Central India	+5,477	...	+5,477
North-Western Provinces and Oudh ...	—5,480	+6,245	+765
Central Provinces	—79	+1,793	+1,714
Hyderabad	+155	...	+155
British Burmah	...	+5,040	+5,040
Miltary Works	—33,630	...	—33,630
Punjab	...	—15,915	—15,915
Rajputana	—61	...	—61
Assam	...	—8,872	—8,872
Net Total Increase ...	...	...	2,55,510

13. It will be observed that the Provinces chiefly contributing to the increase referred to above are Madras, Bombay and Bengal.

In Madras the increase is mainly due to advances to members of the Department, which are in course of recovery; and to a large number of items of a miscellaneous nature, of which the greater portion has since been adjusted. The closing balance includes an outstanding of Rs. 40,364 representing old differences in the Civil Exchange Accounts. The transfer accounts between the Civil and Public Works Departments are now under investigation in this Office, and orders will issue shortly in regard to the adjustment of such differences.

Of the increase in Bombay, a sum of Rs. 44,586 represents an advance to the Bombay, Baroda and Central India Company for carrying on the salt works at Uru. It is said that this item will be adjusted in current year (1883-84.) The remaining items constituting the increase do not call for special notice.

In Bengal the increase is chiefly made up of the items noted in the margin. As regards the first item, orders have been issued by the Bengal Government for its adjustment; the adjustment of the second item awaits the receipt of orders which have been applied for; the third and fourth items represent debits to and by the Civil Department, which, it is said, will be adjusted by the Divisions concerned in 1883-84; and the last item has since been adjusted. The entire balance at debit of Miscellaneous Advances in the Province is rather large; but, with the exception of item No. 3 referred to above, all the outstandings are in course of adjustment.

	Rs.
1.—Expenditure incurred on the Exhibition Buildings	76,268
2.—Expenditure on Barrakur Iron Works ...	59,758
3.—Unadjusted balance between Public Works Department and Civil Department	87,108
4.—Unadjusted debits by Civil Department	14,246
5.—Payments into Treasury withdrawn from Civil Department ...	15,405

The transactions in the Punjab and Military Works Department show a considerable decrease during the year. In the case of the remaining Provinces enumerated at para. 12, there are no points calling for notice.

In Central India there is an outstanding since December 1881 on account of furniture supplied to the Agent to the Governor General (now on leave) of Rs. 429 on which account also there have been issues of stock to the amount of Rs. 206.

There is also a sum outstanding in the same Administration from the Manpore Local Fund of Rs. 540 since March 1882.

14. *London Invoices.*—The balance of this account at end of year amounts to a debit of Rs. 5,749 only. The opening balance of the account is Rs. 80,748, the reductions during the year have occurred chiefly in Punjab and Bombay.

15. *London Stores.*—There are no points calling for remark. The balance at end of year amounts to a debit of Rs. 11,590 made up as follows :—

	Rs.
Imperial	2,724
Provincial	8,866
	11,590

16. *Deposits.*—There has been a net decrease in this account to the extent of Rs. 48,224 made up of—

	Rs.
Total increase	+1,40,575
Total decrease	—1,88,799
	—48,224

17. The Provinces chiefly contributing to the above decrease are Central India, Military Works, Rajputana and Bengal. Those contributing to the increase are Bombay, North-Western Provinces and Oudh and British Burmah.

The decrease in the Provinces mentioned above is due chiefly to expenditure on contribution works which were paid for in the previous year, and, in the case of the Military Works Department, also to refunds of security deposits of contractors.

In Bombay the increase is attributed to a larger number of contributions having been received during the year. In the North-Western Provinces and Oudh the increase under Provincial, amounting to Rs. 11,422, represents a large number of miscellaneous items, of which the greater portion has since been adjusted. Under Local the increase, which is also the credit balance at end of year, amounts to Rs. 19,563, and represents almost entirely security deposits received from contractors.

18. Excepting in Madras, the balances at credit of Deposits in other Provinces show no points calling for remark. The items constituting the balances are generally receipts on account of contribution works and security deposits from contractors. In the case of Madras, the closing balance includes a sum of Rs. 1,99,261 representing old differences outstanding in the Civil Exchange Accounts, of which sum Rs. 1,340 has already been adjusted; the remainder is still outstanding, and, as already stated in para. 13, is now under investigation in this Office.

19. *Tuccavee Advances.*—The balance of this account amounts to Rs. 1,368, and is said to be under adjustment.

20. *Barrack supplies.*—This account closes with a debit balance of Rs. 3,673, representing expenditure on articles being manufactured for the Commissariat Department, which will be cleared as soon as the articles are made over to that Department.

21. The cash balance in hands of Civil Officers is exhibited in the following table.

Provinces.	Balance on 1st April 1882.	Balance on 1st April 1883.
	Rs.	Rs.
Bombay	600	...
Bengal	9,436	184
Punjab	2,687	4,359
North-Western Provinces and Oudh	...	1,839
Central Provinces	15	320
Assam	144	50
British Burmah	5,249	10,446
Central India	48	...
Rajputana	1,107	444
Total ...	19,286	17,642

The large balance in the case of British Burmah is attributed to the difficulty of communication with some of the outlying districts, where the holding of large balances is sometimes unavoidable

---

RESOLUTION.—The Government of India is glad to notice that the Suspense balances at the close of the year under review were generally in a satisfactory condition. The excesses over reserve stock limits brought to notice in paras. 7 and 8 of the Accountant General's Note will doubtless receive attention at the hands of the Local Governments and Administrations concerned; the provisions of Public Works Department Circular No. 5 of 1880, restricting the purchase of reserve stock, should not be lost sight of.

With reference to para. 9, endeavour should be made to dispose of the surplus stock in the Madras Presidency Division and in the Central Provinces.

The value of the materials at site of unfinished works is large, but it is understood that in most Provinces the balances have been verified. In Madras there is a heavy balance under this head [illegible] account, and the Government of India would be glad to receive some exp[illegible]ns to the cause of the very large increase during the year. It is import[illegible] u[illegible] check should be maintained over this account, and in those c[illegible] at site of works have yet to be verified, early action s[illegible]

The attention of the Agent, Governor General, Central India, is drawn to the old outstandings brought to notice in para. 13 of the foregoing Note with a view to their adjustment.

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

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners, Central Provinces, British Burmah, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Inspector General of Military Works.
The Superintendent of Works, Simla Imperial Circle.
The Accountant General, Public Works Department.

W. S. TREVOR, Colonel, R. E.,
Secretary to the Govt. of India.

E. Collen Major,
Offg. Secy to the Govt. of India, Mily. Dept.,
in charge, P. W. Dept. at the Presidency.

To, The Secretary to the Govt of Madras
P. W. Dept

No. 1134 D Chepauk 24th June /84

To C/ R. No. 199.
24. 6. 84

Please favor me with statements showing the divisions in which excess stock and ~~[illegible]~~ materials at site exist, & the quantities thereof, & also with your opinion as to the desirableness of fixing a limit of reserve stock for the Presidency P. W. Stores.

Explanation as to the large increase in value of materials at site, will be called for from Supdg Engrs if necessary.

CY
D.W.

21-6-84

P. W. No. 5084
5474/

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

(15)

To

6 SC.

No. 156 A—G.

Dated June 2, 1884.

Received 17th June 1884

No. 1876/1877 W. of 8/10

Orders on the suspense balances of the General Branch of the Public Works Department at the close of the year 1882-83.

No. 569, P. W. D. Press—7 6-84—300.

G.O. No. 914 W 4 April 1881
" " 2331 W 21-9-81
" " 3 W 5-1-82
" " 1763 W 21.10.82
" " 2361 W 22.8.83
" " 1137 W 7.5.84
Mis No. 709 W 18-3.80
G.O. No. 467 W 18.2.82
" " 1619 W 30.6.82
" " 1578 W 6.6.84
" " 623 W 3.7.84

Keep with Genl. No.

dated 18 .

[Exr. Wks. Form No. 11L.]

GOVT. OF MADRAS 1884. (15) P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, June - 27th - 1884

Office Note No. 228

To No. 1876/1877 W of 8-10-84 Piece 3

W.

Your O.N. NO. 1134 D. dated 24th. June 1884.

I send herewith the draft "statement showing the details of the amount at debit of Stock etc.", from the Accountant General P.W. Department has obtained the information given in his note.

From this statement it appears the balance at debit of Stock was in excess of reserve limit in the following Divisions chiefly :-

1. Godavari Eastern
2. Sungum Project.
3. Bellary.........
4. Chingleput......
5. Presidency Stores.

The balance on 31st. March were-

1. 45,090
2. 15,495
3. 11,962
4. 310
5. 3,10,380.

Item 1. Rs. 45,090 includes balances under Manufacture and Land and Kilns aggregating

Rs.16,070, but, even after deducting this sum, the balance of reserve Stock Rs.29,030, is still in excess of the reserve limit. The Executive Engineer in a note on the Stock Account for March 1884 states that the reserve limit is insufficient and needs to be raised to Rs.30,000. The necessity is not apparent however, seeing that the average value of issues of Building Materials during 1883-84 did not exceed Rs.6,000 a month.

Item 2-Rs.15,495 is very much less than last year, and if the balance Rs.9,324, under Manufactire and Land and Kilns be deducted, the remainder will be well within the sanctioned limit.

Item 3-Rs.11,962 shows a considerable increase, but on this subject, please see G.O.No.1521 W. dated 18th. June 1884- Executive Engineer expects to be able to use up all the Stock this year.

Item 4-Rs.310 has been very much reduced and it is expected the balance will be all utilized shortly.

Item 5-Rs.3,10,380 shows a decrease in the balance of Stock in the Presidency Stores of Rs. 53,580. This reduction includes auction salesto the value of Rs. 27,863 referred to in G.O.No.987 W. dated 16th. April 1884, so that the bona fide ordinary issues of Stock were comparatively trifling.

Apparently the construction of the new lines of Railway also has had little effect in bringing down the stock balance.

The value of Stock which it was intended to retain was estimated at Rs.1,62,000 (vide para 4 of my letter No.86 W, dated 16th. August 1883printed with G.O.No. 2361 W, dated 23nd. August 1883) It does not appear that this balance has been greatly reduced up to 31st. March 1884. I think therefore that the limit of reserve Stock for the Presidency Stores may be fixed at Rs.1,50,000.

In the draft "Statement" above referred to, the column headed "value of materials charged to works but remaining unexpended

at end of the year shows the value of
Rs. [illegible] at site "in each Division.
The principal works at site of
which the materials are placed
are enumerated in para 19 of the
draft "Review of the statements
analyzing the several suspense
balances at the end of the year
1882-83", which is herewith put
up for your perusal.

C.

Public Works Department

No. 1876 W

Proceedings of the Madras Government,

Under date the 17th August 1884

Read the following:—

Letter from the Govt of India (PE No. 156 A dt 2nd June 1884)

Office note from the Examiner } (" " 228 dt 27th ")
P.W. Accounts.

Communicated to the
officers of the Public Works Dept.

2. In GO. No. 623 dt 3rd July
1884 the limit of reserve stock
in the Godavari Eastern Division
was fixed at Rs 30,000 as a
temporary measure. The excess
noticed by the Examiner
P.W. Accounts has thus been
brought within the maximum
limit.

3. Instructions with regard
to the surplus stock in the
Bellary Division were issued
in GO No 1521 W dt 15 June 1884.

The Supdg Engr III Circle will keep in view the desirableness of working off the articles with the least practicable delay.

4. The Genl Supdt W. Stores will report whether Rs 150,000 may safely be fixed as an approximate limit up to which stock may be maintained, and what further steps be pursued to prepare for the disposal of surplus stores.

5. With respect to the other divisions in which excess stock exists, no special remarks are called for, but the attention of all officers of the department will be drawn to Pro: of Govt. No. 709 W dtd. 8th March 1880, the instructions in which should be carefully followed.

6. The materials which remained unexpended at site of works on the 1st April 1883, aggregating in value Rs 6,95,963, were distributed throughout the Divisions as follows:—

Ganjam	Rs	619
Vizagapatam	"	10,108
Godavari Central	"	5,334
Godavari East	"	13,108
Godavari West	"	5,814
Godavari	"	7,866
Kistna East	"	11,196
Kistna West	"	29,280
Nellore	"	12,208
Cuddapah	"	64,482
Bellary	"	11,265
Cuddapah	"	3,570
Kurnool Canal	"	629
Nilgiris	"	74,997
Coimbatore	"	28,150
Salem	"	4,200
North Arcot	"	21,351
South Arcot	"	19,136
Chingleput	"	23,453
Buckingham Canal	"	16,473
[illegible]	"	6,564
[illegible]	"	7,009
[illegible]	"	[illegible]
[illegible]	"	[illegible]
[illegible]	"	[illegible]
[illegible]	"	[illegible]

The Supdg Engr III Circle will keep in view the desirableness of working off the articles with the least practicable delay.

4. The Genl Supdt I.W. Stores will report whether Rs 150,000 may safely be fixed as an approximate limit up to which stock may be maintained, and what further steps he would propose for the disposal of surplus stores.

5. With respect to the other divisions in which excess stock exists, no special remarks are called for, but the attention of all officers of the department will be drawn to Pro: of Govt. No. 709 W dd 8th March 1880, the instructions in which should be carefully followed.

6. The materials which remained unexpended at site of works on the 1st April 1883, aggregating in value Rs 6,95,963, were distributed throughout the Divisions as follows:—

Ganjam	Rs	619
Vizagapatam	"	10,108
Godavari Central	"	5,134
Godavari East	"	16,108
Godavari West	"	8,814
Gudivada	"	7,166
Kistna East	"	11,196
Kistna West	"	29,210
Nellore	"	12,208
Cuddapah	"	64,482
Bellary	"	11,268
Cuddapah	"	3,510
Kurnool Canal	"	629
Nilgiris	"	14,997
Coimbatore	"	28,150
Salem	"	4,200
North Arcot	"	21,351
South Arcot	"	19,136
Chingleput	"	23,453
Buckingham Canal	"	26,473
Roads	"	16,564
Irrigation	"	17,009
Engine	"	34,859
Carpenter	"	13,813
Masons	"	4,977
Ironmongery	"	13,650
Carriages & Timber Repositories	"	11,536
Quarrying & Metal	"	9,773
Coal & Firewood	"	15,095
TOTAL	Rs	6,95,963

7. The annexed extract from a report on the subject by the Exe. W. Auto: to the Accountant General W. Dept, names the principal works at site of which the materials were placed, and shows that the articles had, with few exceptions, all been verified. The large value of these materials appears to have been due to the number and nature of the incomplete works then in progress. Such materials are virtually items of the sanctioned works, and so long as they are properly checked, and are not manufactured or purchased in excess of the requirements of the works to which they are charged, exception thereto cannot be taken. It is the duty of all Supdy Engineers to insist on such proper check and verification.

8. ~~Orders~~ A copy of these Proceedings will be forwarded to the Govt of India, with advertence to their Resolution dated 2 June 1884. No 156 A.C. (H.E.

To,
Supdy Engineers.
Consy Architect to Govt
Chief Engr for Irrig.
Govt Supdt W. Stores.
Supdt M. & W. Mks
Examiner W. Auto. with
Annexure.

(H.E. No. 1877 W of 18th August)

Forwarded

25-7-84

SECRETARIAT TO GOVT. OF INDIA
28 JUL 84
P. & R. DEPARTMENT

B.

Ayr. 98/7 Cir 25/7 Adv 28/7
dated 2-1-85

5272

To Dir
1708
For perusal & 28
Your note to us
& the rough draft
sent up to Govt
have not been
returned.

C.
31.7.84

Govt
Rev. Wapshare
has accepted the Estimate
of what I said.

C.
J.J.
1876
1877

"Review of the Statements
[illegible]
[illegible] balances at the end of the year 1882-83"

1708

19. Value of materials charged to works, but remaining unexpended at end of the year.

The value aggregates Rs 695,963, the bulk of which is thus made up.

A Vizagapatam Division

I Consisting mostly of Steel (chiefly dynamite and other blasting materials and metals) ..... Rs 7364

Materials counted and found correct.

II The balance Rs 27,464 is the value of sundry items of building materials

(Print as Enclosure to No 69)

~~Extract~~ para 19 of ~~Office letter from~~ the Examiners "Review of the Statements ~~of Accounts for 1882-83~~ analysing the Several Suspense balances at the end of the Year 1882-83"

19 Value of materials charged to works, but remaining unexpended at end of the year.

The value aggregates Rs 695,963, the details of which is thus made up.

A Vizagapatam Division

I Constituting new Lighthouse (chiefly dynamite and other blasting materials and metals) ..... Rs 7,369

Materials counted and found correct.

II The balance Rs 2744 is the value of sundry items of building materials

O.S. 98/7 Cir 25/7 Abs 28/7
2-1-84
dated 2 June 1884, re Accounts (C.)

at site of different works-
All counted and found
Correct.

B. Godavari Central Division

The sums of Rs 5234
is made up of the value of
sundry items of building
materials at site of
various works. Executive
Engineer reports that
the materials at site,
are measured up
monthly.

C. Godavari Eastern Division:-

I. Constructing Lock at
Thallarevvo (chiefly
building Stone, Concrete
and lime) 4963.
Materials Counted.

II Constructing Police
head

at Rajahmundry (chiefly
teakwood building stone
and lime) 3571.

Materials Counted in February 1883.

III. Constructing Calukent
-cherry at Bhadrachellum
Rs 2,150

Materials Counted.

IV. The remaining balance
is made up of sundry
items of building materials
at site of various works.
almost all the materials
were counted.

D. Godavari Western Division:

I.- Constructing Vissakodur
lock (chiefly building
stone lime etc)..... Rs 5633

II. The balance is made
of building materials at
site of various works. The
materials were counted

...no each case and found Correct.

E Gudivada Division.

I Constructing Polravy Canal head lock (chiefly stone lime etc) ..... Rs 5969

II The balance is made up of sundry items at site of various works.

Materials Counted.

F. Kistna Eastern Division

I Constructing Kavarapalli Aqueduct (chiefly bricks stone and lime) ..... Rs 6222

Materials Counted and found Correct

II The remaining balance is made up of sundry items at site of various works

All Counted and found Correct

G. Kistna Western Divn.

I. Constructing Kariancheru Aqueduct (chiefly stone and lime) ..... Rs 6405.

II. Constructing bridge over Commanur Canal (as above) ..... Rs 2888

III. Constructing District Munsiffs Court at Bapatla. (chiefly teak wood and house fittings) ..... Rs 5633

IV do. Divisional office at Duggirala (chiefly teakwood) ..... Rs 4707

V The balance is made up of sundry items at site of various works.

Materials all Counted.

H. Nellore Division.

I District Munsiff's Court at Kavali (chiefly teakwood and house fittings) .. Rs 5332

II. The balance is made up of small sums for various works.

Materials counted and found Correct.

I. Sunguni Project Division

I Constructing an Anicut at Sungum (Bricks, stone timber and metals) ..... Rs 23817

The Executive Engineer states that he has not found it possible to measure all the materials but he is satisfied that all is Correct.

II Kanigiri Canal Construct-ing Head Sluice (chiefly bricks and stone) ... Rs 3005

III Kanigiri Reservoir Earthwork, Revetment (chiefly rough stone and timber)

Rs 12,229

IV do. Constructing surplus weir (chiefly large stone and bricks) ..... Rs 11,227

V Eastern Channel Constructing Head sluice (as above) Rs 5409

VI Feeder to supply Southern and Central Channel Construct-ing Head sluice (as above)

Rs 3295

Materials have been Counted and measured as far as possible and found Correct.

The balance is made up of miscellaneous items at site of various works.

J. Bellary Division:-

I. Improvements to Bookan-patam Tank weir (chiefly bricks and stone and 3 Archimedean Screws)

Rs 3303

II. Constructing Stables for one field battery (timber and stone) ..... Rs 7362

Timber inspected by Executive Engineer
Other materials Counted and found correct.

K. Cuddapah Division:-

I. Kondur Anicut ... Rs 2884

The materials comprise bricks, broken metal, sand, and gravel.
On count being taken after the heavy rains of November 1882 it was found that materials to the value of Rs 729 were washed away. The circumstances were reported to Superintending Engineer. Orders received to charge the loss to the work.

L. Nilgiri Division:-

I Constructing Cutcherry buildings at ~~Kotagiri~~ Naduvattam (chiefly building materials, metals and house fittings)
9,682

II Providing Kitchen ranges for married quarters at Wellington (120 iron Stoves) Rs 6200

III Combined Post and Telegraph offices Ootacamund (chiefly teakwood Shingles &c)
Rs 19,151

IV Bazaar drainage Ootacamund (Drain Stoves)
Rs 19,262

V Constructing barracks for part of Company of Sappers on Stone-House Hill (Teakwood house fittings and Corrugated iron sheets)
Rs 4880

V Additions and alterations to Government offices Stone-House (Teakwood and House fittings) ..... Rs 5386

II. Constructing Stables for one field battery (lumber and stone) ..... Rs 7362

Timber inspected by Executive Engineer. Other materials Counted and found correct.

K. Cuddapah Division:-

I. Kondur Anicut ... Rs 2884

The materials comprise bricks, broken metal, sand, and gravel. The count being taken after the heavy rains of November 1882 it was found that materials to the value of Rs 729 were washed away. The circumstances were reported to Superintending Engineer. Orders received to charge the loss to the work.

I. Nilgiri Division:-

I Constructing Cinchona buildings at ~~Nedivattam~~ Naduvattam (chiefly building materials, metals and house fittings)

Rs 9,682

II Providing Kitchen ranges for married quarters at Wellington (120 iron Stoves) Rs 6200

III Combined Post and Telegraph offices Cotacamund (chiefly teakwood Shingles etc)

Rs 19,457

IV Bazaar drainage Cotacamund (Drain Stoves)

Rs 19,262

V Constructing barracks for part of Company of Sappers and Stone-Stone Hill (Teakwood house-fittings and Corrugated iron sheets)

Rs 16,880

V Additions and alterations to Government offices Stone-House (Teakwood and House fittings) ---- Rs 5386

VII. Constructing clerks quarters on Stone-bases (chiefly teakwood) Rs 5259.

VII. Constructing Gool Stones (Teakwood and Stones-fellings)

6730.

Some of the materials were checked, measured and found Correct; all were not counted.

M. Coimbatore Division

I. Additions to Collectors Cutcherry Mangalore (chiefly Stones-fellings) Rs 4,436

II District Munsiff's Court at Pattur (Lumber Stone and lime) — Rs 2900

III. Constructing barrack for a detachment of British Infantry at Malabaram (chiefly tiles, Stone, and asphalte)

Materials counted and found Correct.

N. North Arcot Division:-

I. Jail Superintendents Quarters at Vellore (chiefly teak wood and bricks) .. Rs 7,000

II. Taluq Cutcherry at Walajapet (timber metals and building materials) Rs 7,332

III High School at Chittoor (teakwood bricks etc) ... Rs 6943

Materials counted and found Correct.

O. South Arcot Division:-

I Lengthening Pelandoorai Anicut (chief rough stone and firewood) ... Rs 3,914

II Second Class taluk Cut. Cherry at Tirnvady (chiefly teakwood) ... Rs 2,709

VI. Constructing
quarters on Stone-
(chiefly teakwood)

VII. Constructing
(Teakwood and Stone

Some gun mater
checked, measur
found Correct: a
Counted.

M. Coimbat

I. Addition
Cutcherry Mar
(chiefly House-

II District
Court at Pud
Stone and lime

III. Constr
for a depa
Burkah
Malabars
Tiles, Hous

The balance is made up
of sundry materials at
site of various works.
Executive Engineer has
not reported whether the
materials were Counted.

P. Chingleput Division:-

I. Pattara Peramalar
Tank. Reconstructing a
Sluice (Brick)..... Rs 3717.

II Boosikal Bair (9 swing
shutters and sundry materials)
Rs 2054

III. Kolangal weir (16 swing
shutters and sundries)..... Rs 3987

IV New Royal Artillery
Barracks Mount (chiefly
teakwood work and
house fittings)..... Rs 8652
Materials Counted

Q. Buckingham Canal Division
No Spec

9/07

I. Constructing lock at
the head of Junction
Canal on the left bank
of the Adyar River (chiefly
teakwood, portland cement,
Jetty for concrete and Stone)
Rs 9,371.

II Improving the Canal
from Penner to Chatra
frontier (chiefly laterite
stone, and house fittings)
Rs 14159

III Improvements to Madras
Basin (Portland Cement)... Rs 10,532
The Executive Engineer
has not reported whether
materials were counted or not

R. Presidency and Bangalore
Division:-

I Grand Arsenal - Renewing
a portion of the roof (teakwood
and Cement) ---- Rs 3,000

II. Widening the promenade between the Napiers bridge and Triplicane creek (rough granite stone) ... 5500

III Constructing Composition Mills in the Gunpowder Manufactory (chiefly teak timber) ..... Rs 6,895

Materials Counted

5. Trichinopoly Division:-

I Reconstructing head sluice for Marudur Nativorial (Brick and Stone) ..... Rs 2872

II. Constructing District Munsiffs Court house at Kulitalai (chiefly teakwood) Rs 4519

III. Constructing Cutcherry at Perambalur (Chiefly teakwood) .... Rs 5332

IV Constructing District Munsiffs

Munsiffs Court at Ariyalur (chiefly teak-wood) ..... Rs 4021

Materials Counted

T. Tanjore Division:-

I. Providing Crest-shutters to Upper Coleroon Anicut under sluices (Teak-wood and Teak screws Shutters) ..... Rs 8824

II. Constructing District Jail at Tanjore (chiefly metal, Limestone, and firewood) ..... Rs 10,639

III. Constructing District Munsiffs Court at Trivia- (Teak logs and bricks) ....2933.

IV Divisional office Tanjore (Chiefly teakwood) Rs 2377.

V Constructing Tanjore Palace (Teakwood, Nut reepers etc) ..... Rs 7,164.

the Executive Engineer has not reported whether materials were counted or not.

U. Negapatam Division:-

I Made up entirely of small items on different works. Materials Counted.

V. Madura Division:-

I Constructing sub Magistrates Cutcherry at Tirumadanai (Chiefly teakwood) ..... Rs 2620

II. Cumbum Gudalur Road (chiefly stone) Rs 4083

Materials Counted, except item II which is under the charge of Local Fund officers.

W. Tinnevelly Division:-

8/27

I. District Jail at Palamcottah (Teakwood, Metals and Limestone) Rs 2,247

II. Constructing N. Main Chancel (Bricks and Stone) Rs 3,474

Materials Counted.

X Tanjore and Vepur Regulator Division

I. Canvery Head Sluices (Rough & cut stone bricks lime &c) ..... Rs 11,838

Materials Counted.

Y. Consulting Architect

I. Post office Madras. (Teakwood, bricks, tiles, Stone metals etc) .... Rs 22,345

II Telegraph office as above. Rs 8,568

III. Additions to

to Government Central
Museum (Teakwood and
Zinc roofing) .... Rs 5,211

IV. Record room and
Verandah to Examiners'
office (Rolled iron
girders, Cast iron Column
plate glass etc) .. Rs 4174

V Mucor Mahal X
(Teakwood roller iron
joists and burnt shell)
Rs 5695

Materials not fully counted.

Z. Madras Harbour V
works. 800 Concrete
blocks to be used on the
piers ... Rs 151,178

Ch

No 302 KS

Superintending Engineer's Office,
2nd Circle, Masulipatam
9th May 1885

From

The Superintending Engineer,
2nd Circle.

To

The Chief Engineer,
Public Works Department.
Madras.

Sir,

I have the honor to forward herewith for your approval and sanction of Government Estimates in duplicate amounting to Rs 5,374 & 6,750 for the manufacture of Stone and Lime at Vadlamudi and Vadderesmaram respectively during the year 1885-86.

I have the honor to be
Sir,
Your most obt Servant

Sd Kendall
Superintending Engineer
2nd Circle.

Comp 891

Dw. 914 W. 7-6-81
" 447 W. 18-2-82
" 1649 W. 30.6.82
" 2361 W. " 22.8.83
" 1521 W. " 18.6.84
" 623 " " 3.7.84
" 690 R " 5.7.84
" 1876 W. " 1-8-84 } Orig.
" 1877 W. " 1-8-84 } 2
" 1080 W. " 8.5.85.

From

The Superintending Engineer
2nd Circle

To The Chief Engineer
P. W. D.
Madras

Dated 9th May 1885

Despd 11th "

Recd "

No 302 K.S

Stone & Lime Manufac'y
at Vadlamadu & Vadheswaram
respectively during 1885-86 —
Forwards for approv.
& sanction of Govern.
Estimates for —

No. 1208-W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 22nd May 85.

READ the following

From the Superintending Engineer II circle. H.C. No: 302 K. S. dy 9th May 1885.

The undermentioned estimates for the manufacture of stock materials in the Kistna Western Division during 1885-86, are sanctioned and classified as Stock:—

1. Quarrying stone at Vadlamadu — Provincial No: 44 W of 1885-86. Rs. 5,374
2. Manufacturing lime at Vadheswaram — do No: 45 W of 1885-86. Rs. 6,750

To
The Supdg. Engr. II circle with 2 encls,
" Examiner P. W. Accts with 2 duplicates-estimates.

12
8011

4319

Govt. of [1885] Madras.

PUBLIC WORKS.

2515/85.

Dated

Read Encl.

Govt Secy 1885, No. 1207

Book materials
=
Kistna Godavari &c.
=

Books for manufacture
of — Secy 1885/86.
Sanctioned -

140/3

Std 23/5 Ed 1-23 E